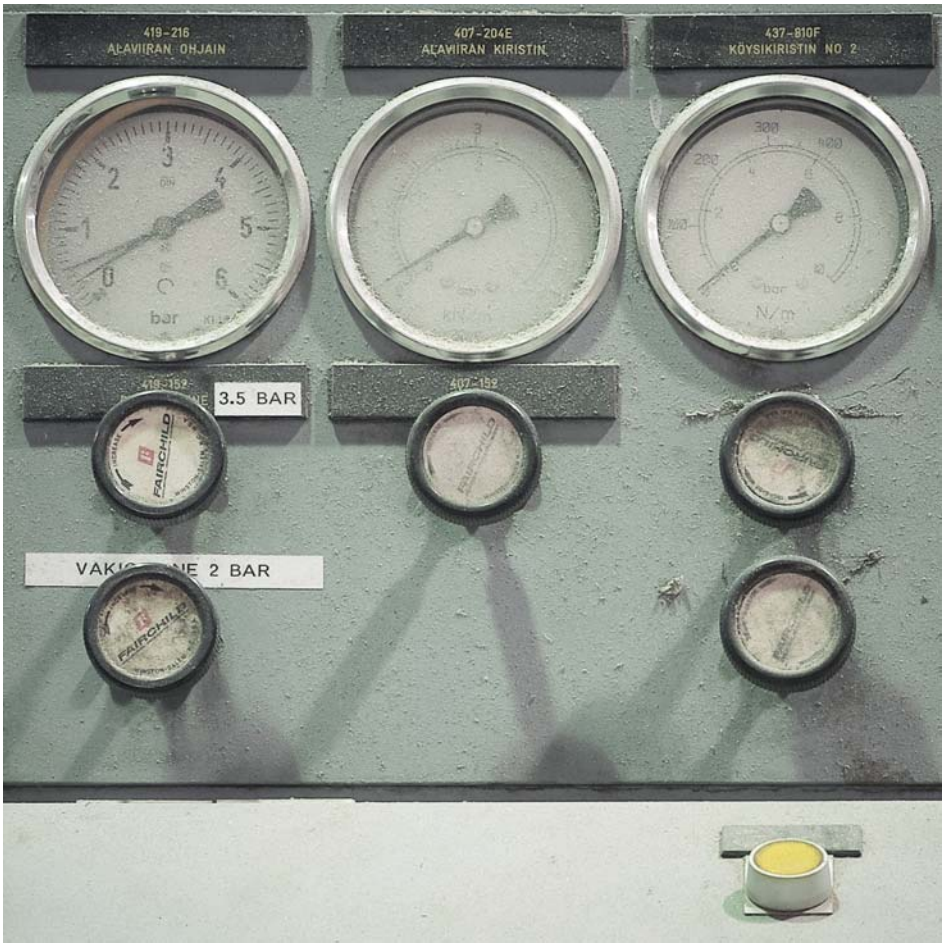
JYVÄSKYLÄ STUDIES IN HUMANITIES
223

Outi Ihanainen-Rokio

Value of the Balanced Scorecard for Organizational Communication in Knowledge-Intensive Firms



JYVÄSKYLÄN YLIOPISTO

JYVÄSKYLÄ STUDIES IN HUMANITIES 223

Outi Ihanainen-Rokio

Value of the Balanced Scorecard for Organizational Communication in Knowledge-Intensive Firms

Esitetään Jyväskylän yliopiston humanistisen tiedekunnan suostumuksella
julkisesti tarkastettavaksi yliopiston vanhassa juhlasalissa S212
tammikuun 18. päivänä 2014 kello 12.

Academic dissertation to be publicly discussed, by permission of
the Faculty of Humanities of the University of Jyväskylä,
in building Seminarium, auditorium S212, on January 18, 2014 at 12 o'clock noon.

UNIVERSITY OF JYVÄSKYLÄ

JYVÄSKYLÄ 2014

Value of the Balanced Scorecard for Organizational Communication in Knowledge-Intensive Firms

JYVÄSKYLÄ STUDIES IN HUMANITIES 223

Outi Ihanainen-Rokio

Value of the Balanced Scorecard for Organizational Communication in Knowledge-Intensive Firms

UNIVERSITY OF JYVÄSKYLÄ

JYVÄSKYLÄ 2014

Editors
Jaakko Lehtonen
Department of Communication, University of Jyväskylä
Pekka Olsbo
Publishing Unit, University Library of Jyväskylä

Jyväskylä Studies in Humanities
Editorial Board

Editor in Chief Heikki Hanka, Department of Art and Culture Studies, University of Jyväskylä
Petri Karonen, Department of History and Ethnology, University of Jyväskylä
Paula Kalaja, Department of Languages, University of Jyväskylä
Petri Toiviainen, Department of Music, University of Jyväskylä
Tarja Nikula, Centre for Applied Language Studies, University of Jyväskylä
Raimo Salokangas, Department of Communication, University of Jyväskylä

Cover picture: “Meters” by Jarno Heikkinen, 2010

URN:ISBN:978-951-39-5570-0
ISBN 978-951-39-5570-0 (PDF)

ISBN 978-951-39-5569-4 (nid.)
ISSN 1459-4323 (nid.), 1459-4331 (PDF)

Jyväskylä University Printing House, Jyväskylä 2014

ABSTRACT

Ihanainen-Rokio, Outi
Value of the Balanced Scorecard for Organizational Communication in Knowledge-Intensive Firms
Jyväskylä: University of Jyväskylä, 2014, 254 p.
Jyväskylä Studies in Humanities,
ISSN 1459-4323 (nid.), 1459-4331 (PDF); 223
ISBN 978-951-39-5569-4 (nid.)
ISBN 978-951-39-5570-0 (PDF)

This doctoral thesis studies the communication of strategy in knowledge-intensive firms. The research approaches organizational communication in knowledge-intensive work from the perspective of the knowledge worker. The thesis focuses on the management system called the Balanced Scorecard and asks whether or not this management system is an effective model of communicating the strategy in knowledge-intensive firms. As a widely used, modern management system, the Balanced Scorecard has appealed to both practitioners and scholars of strategic management. However, organizational communication research on the Balanced Scorecard remains scant.

This qualitative research is based on semi-structured interviews of knowledge workers in each firm. Research setting consists of four case companies operating in the Finnish ICT sector. Two of the firms are using the Balanced Scorecard as their management system. Using thematic analysis, the data is compared against four value propositions for organizational communication derived from the Balanced Scorecard discourse. A cross-case analysis is done to answer the more generic research question on what the effective communication of strategy actually is in knowledge-intensive firms. The results show that the Balanced Scorecard emphasizes the organizational communication of the company's vision and mission. However, there are no indications that the Balanced Scorecard supports organizational communication related to learning at work. Thus the communicational value of the Balanced Scorecard for knowledge work remains thin. This study reveals the close and deep connection between the knowledge worker and his or her customer. For the strategic management of the firm, this relationship was not fully operationalized in these studied case companies. Furthermore, a key finding is that in knowledge work, organizational communication that strengthens the strategic management of the firm requires the actions of building trust, enabling learning, and utilizing both soft and hard worker control mechanisms. For organizational communication scholars, this thesis reveals the paradoxical nature of knowledge work and thus points out the need for further study of the management paradigms behind the prevailing communication practices.

Keywords: Organizational communication, Balanced Scorecard, knowledge-intensive, knowledge-intensive firm, knowledge work, strategic management

Author's address

Outi Ihanainen-Rokio
Kekkurintie 1 L, 15880 Hollola
outi.ihanainen@gmail.com

Supervisors

Prof. PhD (emeritus) Jaakko Lehtonen
Department of Communication
University of Jyväskylä

Prof. PhD Marita Vos
Department of Communication
University of Jyväskylä

Reviewers

Prof. Dr. Roland Burkart
Fakultät für Sozialwissenschaften, Institut für
Publizistik- und Kommunikationswissenschaft
Universität Wien

Prof. Dr. Lidewey van der Sluis
Center for Human Resource, Organization and
Management Effectiveness
Nyenrode Business Universiteit

Opponent

Prof. Dr. Roland Burkart
Fakultät für Sozialwissenschaften, Institut für
Publizistik- und Kommunikationswissenschaft
Universität Wien

PREFACE

This study is inspired by the current change in work organizations and their management. During the past 20 years, companies have become more knowledge-dependent. A growing number of companies are information-based rather than manufacturing-based, as Peter F. Drucker predicted in his 1988 January-February HBR article 'The Coming of the New Organization'. He said that the greatest challenges for companies in the 21st century are the understanding, management, and leadership of knowledge work.

My personal working experience relates to this time of change. In 1997, as a recently graduated BA, I had begun to work for a Finnish ICT company. The Internet boom was on its way, ICT start-ups were regarded as exciting workplaces, and this whole new industry seemed to contain promises of a new era of professional life. Ideas of autonomous knowledge workers working for a shared goal resonated well with my ideals of how I would like to contribute my knowledge and skills to a company's success. As time went on, I began to notice that the management and leadership methods used in Finnish ICT firms, however, did not seem to be new ones. Management ideas like management by objectives and total quality control still existed in the managements' toolboxes, alongside the big idea of preserving the spontaneous, non-hierarchical organization culture of knowledge work. As I observed the managerial action of the companies where I worked, the balancing of old management ideas with this information-based way of working sometimes looked (and sounded) rather confusing. I witnessed top-down management efforts that have failed. I also saw strong opposition toward building more quality control in a firm. I began to wonder if there could be some new tools for management—tools that could themself serve better in preserving the creativity and employee well-being that were sources of innovation and motivation at the worker level, and still deliver the results the company aimed for.

I was not the only one asking for new tools. From 1992, Kaplan and Norton have been publishing yet more elaborate books and articles on how the 'strategic management tool' called the Balanced Scorecard can help companies in delivering the financial results with a stronger focus on other management perspectives as well. As a participant of several BSC implementations in different types of Finnish companies, I was wondering how this tool for strategic management would fit knowledge work in Finnish ICT firms. Hence this research project emerged.

In this knowledge era, some of our prevailing management theories date back to the age of industrialization. On the other hand, new management theories that base to the conditions of post-modern workplaces are emerging. Hence, the organizational communication in strategic management of the firm is being affected by the set of different management paradigms. As we are still very much affected by the ideals of what is effective communication of strategy introduced by the strategic management movement in the late 1960's, we also seek more understanding how to manage knowledge workers of these innova-

tion economies with dialogue, participation and cultivation of learning - typical issues in prevailing management literature. As there are no ready-made models of organizational communication of strategy for this age thus, we seek answers from the models already familiar to us. But how well do these models serve today's knowledge-intensive work and workers?

My journey towards the dissertation of this doctoral thesis was supported with valuable help from several persons. First, I would like to thank professor emeritus Jaakko Lehtonen for his support during the whole length of this project. Guidance with insight is what I have truly gained in this process from him. Secondly, I would like to thank professor Marita Vos for her valuable input for supervising the project towards the dissertation. Her focused feedback made me possible to finish the dissertation while working. Again, I am grateful for the constructive feedback and support from the participants of the doctoral students' seminars in Organizational Communication and PR subject during these years. I would also like to thank PhD Torsti Rantapuska for acting as an inspiring mentor when starting my dissertation journey.

In addition several people contributed to the language and text processing of the thesis. Heidi Ikäheimonen helped me greatly with transcribing the interviews. Anu-Riikka Paavola and Alison Doolittle-Suokas provided appreciated help for translating texts of working versions from Finnish to English and checking the language. I am very grateful for Aki Myyrä for the final language checking and corrections. His excellent skills provided not only good text to the readers but also a valuable learning experience to me in the academic English language.

This research project has been supported by the University of Jyväskylä and the Foundation for Economic Education. I would like to thank also my employers during the journey for letting me invest a great amount of time to this project. My colleagues during these years also owe my thank you for providing me inspiring talks and ideas along the way.

Lastly, the biggest thanks go to my family and friends for providing me support in various forms. And finally, I want to thank my husband Jukka Rokio for his loving confidence in me that make any achievement possible.

Hollola, Autumn 2013
Outi Ihanainen-Rokio

FIGURES

TABLES

CONTENTS

1 INTRODUCTION

In knowledge-intensive companies, the expertise of employees builds up the organizational knowledge that produces results, sometimes even innovations for markets. Today, for a knowledge-intensive firm to maintain competitive levels of expertise and organizational learning, it must have open communication within and across the boundaries of the organization and its environment. Thus, organizational communication becomes a strategic issue for the modern company. The turbulence of markets and the rapid development of new technologies also put more pressure on the management to focus on its ability to influence and interact with its key stakeholders—the employees.

1.1 Current challenges of management and organizational communication

This research aims at studying the organizational communication of knowledge-intensive firms on the worker level. My focus is on the management communication of these firms. Currently, some of our management theories in use date back to times of the boom of industrialization and mass-production, and yet we seek solutions from these theories to our problems of the knowledge economy. The prevailing management paradigms are shifting to something that is not yet clear. There are theories of management and organizational communication that take into account the special features of post-modern, knowledge-intensive workplaces, but a grand paradigm is yet missing (e.g. Seeck 2008). Management science, as any other science, builds on the previous knowledge and theories of the field. We are still very much affected by the previous ideals of what is effective communication of strategy, how workers should be engaged in strategic issues of the firm and even of what is supposed to be considered as a strategy of the firm. There will probably never be a managerial theory that comes 'out-of-the-blue' and solves all the problems

modern firms encounter. So, to solve our management problems, we need ideas based on our current knowledge and experience.

The purpose of this study is to seek new knowledge on the value of a management system—known as the Balanced Scorecard—to the organizational communication of a knowledge-intensive firm. As there is much management literature available on how to use the Balanced Scorecard this study attempts to give indications on what aspects of organizational communication the BSC might enhance in knowledge-intensive firms. Therefore, the study focuses on the possible value from the Balanced Scorecard for improved management communication.

There are several tough challenges for this research task. First, this constantly changing time where managerial ideals are still shifting from Taylorism to the post-modern era sets some limits for this study. The field of management as well as the real-time management of companies is constantly changing, and a status quo does not exist. Therefore, I will start this quest by describing the development of current management theories and introducing key theories that perhaps form a new management paradigm called the knowledge-based theory of the firm. On this journey, I will address issues of organizational communication: what is considered effective organizational communication from each paradigm's perspective.

Second, another challenge for this research is the definition of knowledge work. All work requires knowledge—that is true. But what makes a company knowledge-intensive and why is it important to study it? Drucker (1988) sees that it is about the evolutionary type of change we are now experiencing in our management practices. The command-and-control, divisionally organized companies are at their end, and information and its flow are the cornerstones of current corporate theories. Nevertheless, too few practical solutions for management exist, and we know yet only little about the strategy communication of these firms. We also need to acknowledge that knowledge itself is a multi-faceted phenomenon that cannot be defined narrowly nor understood simply.

Third, perhaps the biggest challenge for this study is how to define organizational communication—or perhaps it would be better to talk about management communication. According to textbooks, the term 'management communication' can mean everything that management does. What then, is strategy communication? Which definition should we use here—without making a statement in favour of a certain paradigm? To avoid that, this study will focus on organizational communication that is related to strategic corporate management. Furthermore, this study will look at organizational communication from the perspective of organizational strategy for the worker. This type of organizational communication focuses on issues that presumably have strategic meaning for the studied knowledge-intensive companies. The question 'What are issues of communication of strategy for a knowledge intensive firm?' is thus dealt with and hopefully answered both in the theories and in the results.

Finally, the above challenges will be approached by giving voice to the employees—the knowledge workers. The academic interest of this study that belongs to the domain of organizational communication is not on how to construct a sound corporate communications system, but more on revealing the worker-level phenomena, ideas, and opinions of organizational communication in the case companies. This study concentrates on the worker-level perspective of the company's organizational communication, especially regarding the communication of strategic issues. Therefore, the main audience of this research comprises both the academia of organizational communication and the management of knowledge-intensive companies.

1.2 Research objective and approach

This study is based on suggestions provided by the Balanced Scorecard framework as a strategic management system. The inspiration and origin of this well-known and universal management system dates back to the early 1990s. A motivation for developing the Balanced Scorecard into a strategic management system resonates well with Drucker's (1999) ideas on knowledge workers' productivity as the biggest challenge for modern companies. For Kaplan and Norton, the developers of the Balanced Scorecard, this productivity challenge was a serious issue, and thus new tools were needed:

> "In this era of knowledge workers, strategy must be executed in all levels of the organization. People must change their behaviors and adopt new values. The key to this transformation is putting strategy at the center of the management process. Strategy cannot be executed if it cannot be understood, however, and cannot be understood if it cannot be described." (Kaplan & Norton 2001a, 65-66.)

In the numerous writings about the Balanced Scorecard by the initiators Kaplan and Norton, and in the vast amount of texts by their followers, including academic authors and business consultants, a key feature is an emphasis on communication. According to this literature, successful communication seems to be the key of successful strategic management. However, little is yet known in detail how-to communicate successfully. Numerous reports give examples of successful cases and their activities, and guidance is provided both by consultants and management literature, and yet communication efforts often fail. Some implementations of the Balanced Scorecard also fail. There are cases where the promised value of this management system remains hidden from the firm. These discrepancies between the promise and the deliverance of the Balanced Scorecard lead to the research problem. The research problem is to describe what is organizational communication of strategy in Finnish knowledge-work from the perspective of the knowledge worker. As all empirical research on management and organizational communication takes place in a certain context, so does this. The context of this research is the workplace of a Finnish ICT firm. This chosen context represents a typical

example of knowledge-intensive firms (Pyöriä 2006; Koskinen 2006). In more details, this study is interested in two issues:

1) What kind of organizational communication related to strategic guidance is there in the studied Finnish knowledge-intensive firms?

2) Does the Balanced Scorecard have a distinctive value for the organizational communication of a knowledge-intensive firm, as the literary might suggest?

The first question aims at describing at large the current organizational communication practises and issues related to strategic management of an KIF. The second question deepens the perspective with the selected framework on strategic management and aims at giving insight and reflection on the prevailing discourses of strategic management in the case companies, in the worker-level.

The context of this thesis in itself provides an interesting field for our research as there is little empirical research on organizational communication in relation to strategic management of Finnish knowledge-intensive firms. Recent research on the management of Finnish ICT companies has concentrated on human resource practices (Viljanen 2006; Mäntylä 2006), management training (Rouhiainen-Neunhäuserer 2009; Kultanen 2009), and interpersonal and group interaction using computer-mediated communication (Sivunen 2007). Studies on organizational communication within this context are rare. Joensuu (2006) studied how post-modernism labels the expectations of workers and workplace communication in Finnish ICT firms. A similar approach is found in Huhtala's study (2004) on forms of workplace control in the information age and in Heilman's (2004) study comparing commitment factors of managers in the IT and paper producing industries. However, there is a strong research interest in Finland in knowledge work and knowledge-intensive organizations. The social development of Finland from an agricultural society to an information society has been rapid and noteworthy also for the international audience (c.f. Rouvinen & Ylä-Anttila 2003). Research on Finnish knowledge-intensive organizations has been theory-building, especially for human resource management and organizational learning (e.g. Kirjavainen 1997; Ståhle & Grönroos 1999). However, perspectives on organizational communication in these Finnish publications remain thin.

This study aims at a better understanding of the current working life of knowledge-intensive firms from the perspective of organizational communication. To achieve this, we need to elaborate on organizational communication as a phenomenon on the level of daily workplace practices and in the actions and ideas of workplace members. Thus, our research approach is best described as interpretive (Taylor, Flanagin, Cheney & Seibold 2001). Interpretive research approach in organizational communication research maintains the belief of socially created realities, that express themselves through symbolic processes and maintain order through communicative experiences (Putnam 1982, 20).

Because modern organizations can be regarded as sites of constantly changing structures, but also as sites where various different discourses take place (Taylor et al. 2001), we need to examine how the structures, boundaries, and practices (such as discourses) both affect and form workplace communication. An interpretive approach gives us enough freedom to discover something about the organizational communication of knowledge-intensive firms that has yet remained hidden in this research context of Finnish ICT firms. This 'something' might also help us in the future to develop more suitable management practices for companies of the information age.

1.3 Structure of the report

The report is structured as follows. First I lay the groundwork for this thesis on the development of management and organizational communication theories, in the end, reaching the theoretical perspectives of knowledge work. Then I define and explain how the Balanced Scorecard has been evolving from a performance management system to a strategic management system. In the literature review, I analyze and finally argue the communication value of this management system for a knowledge-intensive firm.

To operate with our arguments in the four case companies, four value proposals on the proposed communication value of the Balanced Scorecard are formulated. From that the study continues by introducing the research context—the Finnish ICT field—as the site of knowledge work. Then I explain the research approach, the case study setting, the research process, and present the results.

Finally I return to the theories of organizational communication by presenting the results in the light of previous research. The report ends by discussing the validity issues of this study and its practical conclusions to both academia and management practitioners. Figure 1 presents the structure of this report.

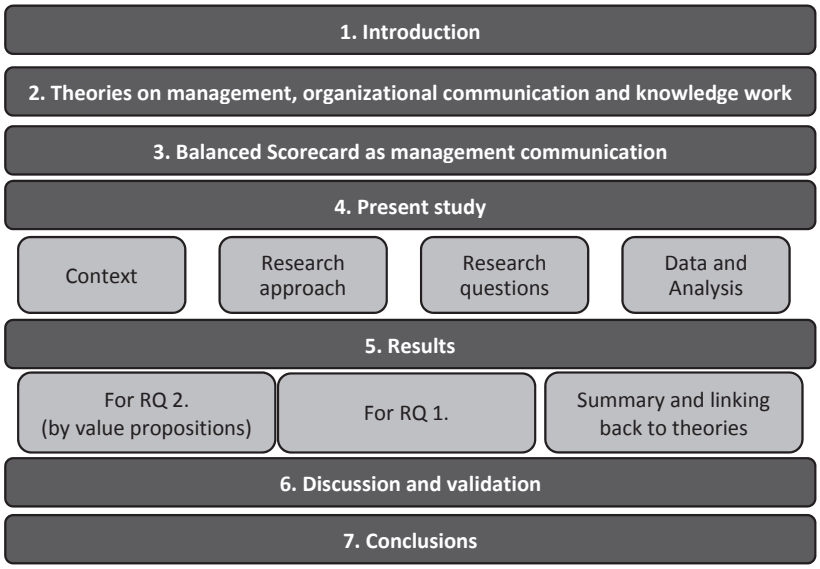


FIGURE 1 Structure of the research report.

2 MANAGEMENT, ORGANIZATIONAL COMMUNICATION AND KNOWLEDGE WORK

This chapter discusses the history of management paradigms and, thus, includes the history of organizational communication from this perspective. For philosopher Thomas Kuhn (1962/1970) a paradigm is the universally recognized scientific achievements that for a time provide model problems and solutions to a community of practitioners. More precisely, a management paradigm is a system of ideas and techniques developed to manage people and issues in organizations (Guillén 1994a, 7-15). Barley and Kunda (1992) see management paradigms as rhetoric; the prevailing discourse of what is considered as good / effective management.

We can also look at management as a science with a history of several paradigms. Each paradigm gives its own solutions to questions like division of labour, the roles of employer/employee, and more technical issues like organizing labour, power structures, rewarding, and punishment. A management paradigm can also be called a collection of theories of management typical for some period of time. Even if these theories do not dictate it, they nevertheless reveal which issues of organizational communication were considered important by the theorists.

In addition, we must pay close attention to how the management paradigms define 'organization' and what are the problematics of these different definitions. As McPhee and Poole (2001) put it, organizational communication processes are embedded in organizations and in the relations of organization members. Whether researchers see 'an organization' broadly or in a more strict sense, when studying organizational communication they are studying the communication of organization members. Thus, just as it can be said that "typically, most members of an organization know what their jobs are, how they are related to other jobs, who the boss is, who has what organizational powers" (McPhee & Poole 2001, 503), organizational communication is both dependent and related to these facts and issues. This embeddedness makes organizational communication heavily influenced by the ideas we have about organization. For communication scholars, the essential question has always been, 'does managed communication make an

organization effective?' (e.g. Grunig, Grunig & Ehling 1992). The definition of 'effective organization' has had different contents in different management paradigms.

Next, I will describe the origins and main contents of management paradigms by following mainly the categorization of Barley and Kunda (1992). I will discuss how each paradigm handles / sees organizational communication. Finally, I will focus on organizational communication in the context of the strategic management of knowledge work.

2.1 Development of organizational communication

Redding and Thompkins (1988) identified three roots to the academic discipline of organizational communication: a) the traditional rhetorical theory, b) the human relations model, and c) early versions of management-organization theories. Redding and Thompkins analyzed the history of organizational communication by using two dimensions: the frames of references used, and the orientation of communication. In order to understand the evolution of organizational communication and management theories and their legacy to modern organizations, in this chapter I briefly discuss the evolution of management theories and their effect on managerial communication practices.

2.1.1 Classical management theories

Theories of management evolved in the beginning of the 19th century, as the rapid growth of industrialism demanded more effective methods for management. The era was labelled by a focus on issues close to the speech communication discipline. Generally in the 1920s, many corporations initiated special speech communication programs to train their executives' speaking skills. Many of these programs were initiated because of the popularization of the subject, like Carnegie's famous book in 1936 How to win Friends and Influence People. For Redding and Thompkins, this was the formulary-prescriptive era of organizational communication. The main focus during the era (1900s – 1940s) was how to be an effective communicator, and guidelines were given both for oral as well as written communication (Grunig 1992, 537). In the writings on organizational communication of the era, the manager was the most important communicator; effective communication was defined one-way; and one could find rules and formulas regarding how to communicate (Redding & Thompkins 1988; Allen, Thompkins & Busemeyer 1996). Communication was not seen as something 'organizational', but rather as an individual skill important for a manager.

Historically, planning the content of work started with scientific management (Juuti 2006, 66). It goes without saying that we would not be studying management today without Taylor. His theory of scientific management (Taylor 1911/1998) targeted in maximizing the benefits of a

factory by achieving a high level of cooperation between the management and labour. The key was to find the correct standards, processes, and procedures for maximizing the outcomes of each job (Hatch 2006, 32). The goal was to make management a discipline of science.

In short, the principles of scientific management were:

- Each task should be studied scientifically in order to determine how it could be split between different people and how each subtask could be done as efficiently as possible.
- Employees should be selected with scientific methods in order to ensure that they are the best suited for each job.
- Employees were trained for tasks in order to ensure the effectiveness of their performance.
- Employees should be rewarded with cash bonuses when they follow the detailed instructions and reach the required level of quantitative performance. (Juuti 2006, Seeck 2008.)

The era of scientific management can be seen as the beginning of organizing work and its contents. This is often called traditional organizing. The word 'traditional' refers to seeing work in a simple, physical way where routines follow routines and work is controlled. Because Taylor saw the power of objective measuring in discovering the laws of efficiency in the workplace, he can be seen as the founding father of management control systems. With rules and standard procedures, an increase in the effectiveness of organizational output was possible. The legacy of this promoter of rationalization is still present in organizations. Although manual labour similar to Taylor's era hardly exists in modern workplaces, this traditional way of organizing work still has an effect on workplace conditions (Juuti 2006, 66) and thus also on modern organizational communication. Examples of standard operating procedures, often in written form, exist in almost any organization still today.

For organizational communication, Taylor's work presented the concept of control. The manager's job was to come up with the right directions for each job, make sure they were followed, and if necessary, to improve them. Task management became essential for effective cooperation, and managers were given the directive power over work. However, organizational communication was not an object of special interest for Taylor. By separating work and its planning, Taylor introduced controlling work in such a manner that management as a separate profession was born. In order to achieve effectiveness, control was essential, and maintaining it became a managerial task (Lennie 1999).

Fayol's administrative theory, presented in 1916 in French (1949 in English), tried to minimize problems of managerial work before they arise (Modaff, DeWine & Butler 2007). By introducing the administrative principles, Fayol addressed issues that took the ideas of scientific management forward. In addition to Taylor, Fayol's principles also dealt in some ways with issues of

communication. The principle of unity-of-command caused subordinates to report to only one superior. The hierarchy principle linked all people in the organization in a scalar, chain-type reporting structure familiar to modern organizations as well. In Fayol's thinking, an important aspect was esprit de corps—the unity of sentiment and harmony among organization members (Parker & Ritson 2005, Hatch 2006). Fayol's concern for the quality of interpersonal interaction and his interest in the general, holistically defined welfare of the workforce are distinctive to the legacy of Taylor's scientific management and, perhaps, paved the path for human relation theories (Parker & Ritson 2005). Fayol and his successor Gulick are famous for defining the work of the manager / chief executive as: planning, organizing, commanding, (staffing), (directing), coordinating, (reporting), (budgeting), and controlling (Hatch 2006).

Fayol's main legacy to organizational communication scholars is perhaps the reporting structure of an organization that was behind his thinking on the scalar chain. It is also important that Fayol saw the manager as a communicator when he set commanding and coordinating as administrative tasks. In addition, his theory has made the manager, when he is organizing and controlling, the creator of the setting for organizational communication.

Weber also published his ideal model of organization in the early 20th century. In the 1947 English translation of Weber's book, bureaucracy represented the 'pure' type of an organization, which allows 'rational authority' to legitimate management actions. Weber's concepts, whether he indented this or not (Clegg 1990, 30-31), have had a strong influence on modern ideas about organizational efficiency. Weber's concept of the best administrative system was actually quite similar to Taylor's, as Weber's essential elements for bureaucracy included division of work and chain of command as an effective reporting structure. Both Weber's and Fayol's theories have inspired me to study organizational structures.

For organizational communication, the structure of an organization is an essential but yet vague term. A structure can be an empirical object of study, but it is more an information processing and coordination mechanism of an organization. It is not a simple, visible concept as the structure can be a negotiated one and work as power or control object, but also as a carrier of social and psychological processes of the people in an organization. (McPhee 1985.)

For leadership studies, Weber's discussion on the legitimation of management was influential. The three types of authority—traditional, charismatic, and rational—are very present in many studies of leadership still today. Still, we may conclude that the main legacy of Weber for organizational management communication consists of the three principles that created the ideal organization Weber called bureaucracy. For Weber, the rationalization principle meant specifying the organizational communication structure in such way that in the ideal organization, commands should flow downward and information upward. The differentiation principle meant breaking a job into

specialized components that would make complex production processes possible. Of course, managing these complex processes needed coordination, and for Weber that was the role of integration. These principles exist today in any organization as basic organizational needs: the need for rationalization as a quest for organizational effectiveness; the need for differentiation as a solution for how to divide work; and the need for integration as the cooperation needed for making people work together in joint action. For Weber, these principles were the legitimation vehicle for rational authority. Today, the action within these principles (rationalization, differentiation, integration) in an organization is supported by the function of management communication.

2.1.2 Human resource theories and systems thinking

Although the mechanistic view on organization, focusing on its structure and form, has labelled the early organization theorists, both Fayol and Weber added ideas that had some focus on the human side of organizational life. After World War II, more and more practitioners and management scholars started to study organizations as cooperative social systems (Hatch 2006). Finally in the 1960s, the motivation theories (McGregor 1960; Maslow 1965) brought attention to the idea of organization as a complex and multidimensional form of joint human effort. In the search for organizational effectiveness, it had become obvious that people are motivated by different things, and no single means of motivation like money will work for everyone. A key element was noticed: participation in decision making (Miles 1965).

Contrary to previous ideas of human relations theory, Miles's (1965) theory on human resources emphasizes true participation in decision making and increased self-control in the workplace. Giving a voice to workers' ideas is often not enough to improve job satisfaction—the voice should be heard and acted upon by the management. With these human resource theories, the ideas of effective organizational communication expanded from the traditional downward view to the idea of free flowing communication that Likert (1961) described as typical for a participative organization. At the same time, Likert argued that productivity would be highest when this participative management system is used (Modaff et al. 2007).

Today, participation is clearly seen to contribute to the productivity of an organization (e.g. Heller & Yukl 1969), but the problem of participation is not yet fully solved. Humans are truly seen as the most valuable resource of almost any organization, but many managers still do not embrace participation. Of course, management styles are situation dependent, but Modaff et al. (2007) suggest that many managers still follow McGregor's Theory X management ideas, where the worker is seen as something that has to be monitored or controlled rather than as a resource capable of self-control and autonomy. Old management ideas die hard?

2.1.3 Rise of strategic management

Some of the early management scientists began to discuss the idea of measuring work against stated objectives as a foundation for management. These included, for example Barnard (1938), Fayol (1916), and Parker Follet (1941). The often cited originator of Management by Objectives (MBO), Peter Drucker, was not the sole inventor of the ideology, but the one who introduced the concept by name and became famous for it. The basic idea of MBO was and still is that managers at all levels jointly identify the common organizational goals and then individually define what is expected from their area of responsibility, and then managers use these objectives to guide their workers and to assess the contribution of each organization member. Drucker's main contribution to this basic idea was that for him, objectives meant more than just 'given', and they included an element of risk taking. So for Drucker, objectives were something that you look at first, decide what the business should be, and after that start planning, organizing, and measuring. (Greenwood 1981.)

One ideological centrepiece for Drucker was that with Management by Objectives, the organization could achieve a measure of self-control. This quotation explains this idea:

> One does not need to be "controlled" or "commanded" if he knows what is to be done and why; if he knows, from continual measurement of results, whether the work is getting done as planned and on schedule, or if not, why not (Greenwood (1981, 229) citing Drucker's rewrites).

Drucker was the first author to discuss management as a discipline and a practice of making decisions, thus putting objectives into the core of this practice, not seeing management merely as a process of one action following another, as many previous management scholars did (Greenwood 1981). Historically Drucker followed the path of industrialism and Taylorism in his own thinking, but enlarged the view on management to be based more on strategy. Although Drucker's writings were complex and visionary, they have influenced management literature significantly, as if he had been creating some kind of basic language of modern management. This language is still very much alive, facing remarkably little contradiction and debate. (Juuti 2001, 246-249.)

Actually, Drucker opened management science to long-lasting discussion by replacing the mechanistic ideas of effectiveness set by Taylor with more organic perspectives of growth. Managing by Objectives requires less management than controlled Taylorism: with MBO, people became more or less self-managing (Lennie 1999, 87-88). In addition, personal performance and results opened up the issue of mutual assessment: in MBO, the task of a manager was not only to set but also to discuss the objectives with the workers. In this way, personal performance was set not only to achieve the best effect at once but to achieve success for the company in the future as well. Performance and its objectives made corporate strategy possible.

Strategy itself can be defined as the path of actions the company follows, either deliberately or emergently (Minzberg & Waters 1985). In both cases, there

are typically some already considered and articulated strategic choices in the minds of the top management of the company. These choices guide strategic decision making as well as communication about the choices.

For Mintzberg, perhaps the most cited author on strategy, strategy is "a pattern in a stream of decisions" (e.g. Mintzberg & Waters 1985, 257). Strategy is the pattern that management decision making will form or follow. Mintzberg and Waters (1985) talk about deliberate and emergent strategies meaning that a strategy can either be a chosen or a constrained one. The reality of strategy implementation shows us that in most companies, there is often a formulated and articulated strategy, like a map of the path the company wants to follow, and then a realized strategy that can differ a lot from the initial plan. The realized strategy is affected by many factors that make it differ from the deliberate plan. These factors can come from outside the company (market, competitors, technology, etc.) or be internal (the company's competence, people, investments, etc.). Despite the fact that a realized strategy can rarely be totally identical to the strategy in the planning phase, many companies seek to gain more control over the company's future. Perhaps this leads many managers to focus more on what can be controlled, namely the internal factors affecting strategy.

With strategic management, the term 'management control' became an issue of importance. Anthony (1988, 10) describes management control as "the process by which managers influence other members of an organization to implement the organization's strategies." With management control, a strategy can be fulfilled and acted upon, and a management control system can be effective or ineffective, but it always exists when there are goals, strategies, and planning for the future of the organization. In the days of Taylor's scientific management, the focus of control was mainly on task-level control of work and its arrangements; with the rise of strategic management, management control focused more on the goals of whole organization. In other words, the direction of the company became an issue of control. Taking care of the implementation of the strategy became a managerial job. That turned managers into influencers. Whereas in Taylor's days, a manager could simply tell the worker, "This is the way to do the job," in the era of strategic management, this is not enough. The manager has to give the direction of the work, saying something like, "If we do this, we will get that". Management of work has become more rhetorical than directive.

Another distinctive feature of strategic management is that the focus of management moved towards the future. Previously, cooperation was something that happened and was controlled in real-time. Control over cooperation also happened in real-time. Now, with the ideas of strategic management, control became more challenging as the management's focus shifted from the current situation to the future. Attaining the strategic goals of an organization requires cooperation not only now but also in the future. Thus, implementing a strategy will affect everyone in the organization, and

implementing requires understanding, not only obeying. As Hamel and Prahalad state below:

> "Turning strategic intent into reality requires that every employee understands the exact way in which his or her contribution is crucial to the achievement of strategic intent. Not only must everyone in the company find the goal emotionally compelling, each employee must understand the nature of the linkage between his or her own job and the attainment of the goal. In short, strategic intent must be personalized for every employee." (Hamel & Prahalad 1994, 149.)

For Hamel and Prahalad, and for most strategy scholars, effective communication in strategy implementation means that the strategy is understood and acted upon by everyone in the organization. Kaplan and Norton (2001b, 151), the developers of the strategy formulation and measurement framework, the Balanced Scorecard, go even further and state that the strategy must be communicated and educated to the whole personnel. For them, implementation is not a process of control but communication. The goal of this communication process is to make everyone in the organization understand the strategy and the cause-effect linkages in it, thus enabling one's own contribution to the fulfilment of the strategic initiatives. In general, this is the key idea of strategy communication in current management literature.

Strategic management has objectivistic and technocratic views on management (Seeck 2008). As rhetoric and influence become part of the management's job, strategic management has quite sound ideas about organizational communication. However, these ideas are not new: it is argued that Fayol's ideas on organizational communication are close to the school of strategic management (Seeck 2008, 324; Eisenberg et al. 2007, 76). One could state that Fayol's scalar chain is reframed or simply renamed in the Balanced Scorecard as the cascading score sheets.

With the future focus, strategic management often addresses issues of leadership. As the uncertain future might be sometimes be hard to rationalize, the legitimation for management communication is often sought from the charismatic authority of the leader. The most often used organizational communication vehicle for this is the vision statement. For example, for Bennis & Nanus (1985, 108-109), effective management communication (or leadership) follows this path:

1) Getting attention through vision
2) Creating meaning through communication
3) Change is achieved through presenting a vision
4) Commitment to change is achieved by institutionalizing the vision
5) Trust is achieved through positioning
6) Which leads to the deployment of self and finally to a learning organization
7) To foster learning, the management should reward learning, foster sharing, and encourage risk-taking and innovation.

Kaplan & Norton (1996a; 2001c) share the main ideas presented above of the role of organizational communication as they emphasize the importance of communication about the vision in achieving strategic goals. In their latest book, however, a learning perspective is presented alongside communication as follows:

> "In contrast, when employees, through communication, education, and training, come to understand the strategies of their unit and enterprise, they can develop personal objectives that are cross-functional, longer-term and strategic." (Kaplan & Norton 2006, 266).

For both Kaplan & Norton with the BSC and for Bennis & Nanus , the basic idea is to see the leader or the manager as a social architect creating the desired future for the organization. This architect builds structures and processes that ensure the achievement of the strategic goals.

Today, it can be proposed that strategic management is about the ways of achieving and sustaining competitive advantage. The idea introduced by Ansoff (and before him, e.g., Mason 1949; Bain 1959) of designing the structure of a company, conducting it, and monitoring its performance in order to succeed in the market, was leveraged by Porter (1980). He suggested that a company should position itself in the market in a way that a sustainable advantage in the competition would be possible. All in all, these theories suggest that a company succeeds by privileged product market positioning. Yet again, more focus has been placed on the capabilities within the company. The dynamic capabilities theory (Teece, Pisano & Shuen 1997), as well as the resource-based theory of the firm (Barney 1991), also addresses intra-firm features as significant, if not the only factors, in making a firm's sustainable competitive advantage. So, to answer the question, 'What is strategic management?' in the light of current management theories, it is the achievement of managing both the positioning of the firm and also the capabilities within in.

2.1.4 From culturally competent organizations to learning systems

The interest in organizational culture as a managerial issue began to grow in the early 1980s. The discussion since has revolved around two perspectives: organizational culture as something that an organization has; and organizational culture as something that an organization is (Modaff et al 2007, 92-93). The latter has been more difficult for management science, because this perspective on organizations as constructed, complex, and multilayered domains of human action makes the management of culture, and thus an organization, very hard.

According to Schein (2004), organizational culture in its multilayered existence is a phenomenon that is difficult to study. To understand culture, one needs to use sophisticated methods and take into account its onion-like structure. Visible artefacts are only the surface of a culture and do not present useful information unless other layers, shared norms and values and the

underlying basic assumptions are also studied. Although shared norms and values can be traced, for example, through organizational texts and conversations, discovering basic assumptions needs more insight on how things and beliefs are really affecting the perceived organizational reality and how they give meaning to norms and artefacts. So when management science started to take interest in organizational culture, creating and managing meanings became another managerial task. With a meaning, the motivation for work could be built. The concept of organization was now transformed into a system of meaning:

> "To survive, organizations must have mechanisms to interpret ambiguous events and to provide meaning and direction for participants. Organizations are meaning systems, and this distinguishes them from lower level systems." (Daft & Weick 1984, 85).

Daft and Weick (1984) see organizations as interpretation systems. Interpretation is the process through which information is given meaning and actions are chosen. Interpretation exists at two levels: organizational and individual. From the perspective of organizational communication, this organic, culturally adjusted perspective on organization meant a small revolution. Finally, the role of organizational communication in creating and managing meanings could be enforced. On the organization level, the crucial information activity was now sharing. A piece of data, a perception, or a cognitive map is shared among the members of an organization who constitute the interpretation system. Managers were also in a key role. Daft and Weick (1984) argue that strategic-level managers formulate the organizational interpretation. Managers may not share all the elements of each other's interpretations, but the 'thread of coherence' is strong enough to make their interpretations a common organizational interpretation. Upper management is in the position of gathering, filtering, and formulating information crucial to the organization's survival. Although other people in the organization might also have an impact on this scanning or information processing, it is the upper management who contributes the most to this organizational interpretation. When this organizational interpretation serves as a source for organizational decisions, it can be called the strategy of an organization.

In the 1980s, the general systems theory spread out of the boundaries of an organization as it focused not only on the organization itself but also on its operating environment. A living system interacts with its environments and other systems. To an organization, its environment represents both threats and opportunities: when operating in open markets, an organization cannot survive on its own, nor can it merge into another organization without losing its autonomy. Scott (1992) introduced two management practices for companies to interact with their environment. An organization needs buffering to protect itself from environmental shocks such as material, labour, or capital shortages. On the other hand, an organization also needs boundary spanning, which is an environmental monitoring activity that seeks outside information and resources valuable for the organization. This monitoring is active and may aim at

adapting to or influencing other outside groups. For communication scholars, boundary spanning often means public relations (PR) .

This shift in the management paradigm from a mechanistic to an organic, systemic perspective is perhaps still on-going. To organizational communication, the main question has been about what kind of communication increases organizational effectiveness and, in fact, about what this effectiveness means. The further developing systems theor y widened the ideas of effectiveness, causing the simple view of an organization as an input-output machine to be put aside. Also, a distinction between organizational effectiveness and organizational efficiency had to be made. Effectiveness is the degree in which an organization realizes its goals. Efficiency is the amount of resources used to produce a unit of output. (Daft 1995). Efficiency tells us the ratio by which the input of an organization emerges as product and how much is absorbed by the system. The most widely accepted definition of organizational effectiveness is the maximization of return to the organization by all means. With this, some new management areas arise. Maximization of organizational output by economic and technical means has to do with efficiency; but maximization by non-economic or political means increases effectiveness without adding to efficiency. (Katz & Kahn 1979).

Systems thinking in management studies also introduced the term 'symmetrical organizational communication.' An essential part of many writings of organizational excellence is the idea of two-way-symmetrical communication as a precondition or enabler of excellence (Grunig 1992, 231). Symmetrical communication means dialogue, negotiation, listening, and conflict management. Symmetrical communication ideas are behind many customer or employee satisfaction surveys and other, more interactive methods of 'listening' to audiences with an open min d. For Grunig (ibid, 232), "[i]nternal communication in excellent organizations is also symmetrical." In addition to setting up symmetrical communication systems (with employees and customers), the ideas of organizational excellence emphasized more than before the sensitive side of management: the listening skills of the manager (e.g Waterman 1987) and management by walking around (Peters and Austin 1985).

Organizational communication has a major role in the organizational culture paradigm. The definitions of organizational culture highlight organizational communication and history as central elements in creating, maintaining, and changing the culture (Modaff et al. 2008). With cultural elements such as artefacts, values, and/or basic assumptions (Schein 1985, Hofstede 1991), a manager can better understand and explain the issues that the structural theorists found hard to manage. Resistance to change and differences in the behaviour of organization members, depending on their ethnic background, could now be handled better with the answers from cultural theorists. Cultural elements made work and its management yet again more personal. The discussion about workplace identities and their meaning for management and especially for organizational communication practices arose (Morgan 1997). An image as a metaphor for the perceptions of a certain

audience of an organization was introduced. Effective organizational communication began to mean the creation of desired organizational images.

Again the ideas of organizational structure were rethought. Hage (1980) introduces four dimensions of organizational structure—centralization, stratification, formalization, and complexity—to conceptualize organizational structure and its effect on organizational communication. Centralization describes the extent to which decision making is concentrated at the top of the organizational hierarchy. Hage (1980) hypothesized that centralization inhibits communication in organizations, whereas decentralization encourages the dispersion of information and decision making in an organization. Stratification represents the extent to which an organization makes clear who its higher-level and lower-level employees are. Low levels of communication are associated with stratification. Formalization is the extent to which an organization follows written rules and regulations. Pervasiveness of rules and regulations discourages both innovation and communication. Hage (1980) noted that communication helps an organization coordinate its members, whereas formalization controls them. Complexity, the fourth variable, represents the extent to which an organization has educated, professionalized employees who fill specialist roles. Upward communication, rather than a downward flow of communication, correlates with complexity far more than with the other three structural variables. Grunig (1992) incorporated a fifth dimension, the structural variable to Hage's dimensions. Although scholars of organizational communication generally consider participation in decision making to be a communication variable, Grunig claimed it is a structural variable because "participation strategies—such as participative management, quality circles, teams, or delegation of responsibility—increase the autonomy of individuals and reduces their constraints" (p. 561). For Grunig, excellent organizations have management structures that empower employees and allow them to participate in decision making.

The idea of organizational learning arose in the late 1970s as the mechanistic and thus hierarchical view of organizations was forcefully criticized as too slow in adapting itself to the changing environment of an organization. Build on general (c.f. von Bertalanffy 1968) systems theory, Argyris and Schön (1978) introduced the term 'organizational learning' in order to study organizations as learning systems and thus to build a new theory on how organizations can change and adapt by learning. Theories of organizational culture often discuss the ability of culture to change, its change resistance, and survival (Schein 1985). Beyond the cultural view, theories of organizational learning and learning organizations are trying to explain why and how an organization can change and whether this change can be managed. In the modern, networked world, the environment of an organization and its boundaries are in a constant change, thus the ability to learn is important for any system to survive and grow. Theories of organizational learning have provided us useful ideas on the structures, processes, and conditions that enable learning. Argyris (1999) lists several of those:

- flat, decentralized organizational structures
- information systems that provide fast, public feedback on the performance of the organization as a whole and of its various components
- mechanisms for surfacing and criticizing implicit organizational theories of action, cultivating systematic programs of experimental inquiry
- measures of organizational performance
- systems of incentives aimed at promoting organizational learning; and
- ideologies associated with such measures, such as total quality, continuous learning, excellence and boundary-crossing (ibid, 6).

At the same time, Argyris criticizes that often organizational learning practitioners tend to focus on first-order errors by using the models and ideas listed above, and they do not discuss or solve second-order errors, that is, reveal the mental models behind those ideas. Above all, this is the initial idea of double-loop learning (Argyris & Schön 1978) as a well-known idea of change in organizations. Later, Beairsto and Ruohotie (2003) suggest that the double-loop learning should be supplemented with more emphasis to the element of psychological empowerment.

Senge's Fifth Dicipline (1990) made the term 'organizational learning' familiar to western management, and since then the development of learning organizations has become the top development initiative in many firms. Yet, one can easily agree with Simon's (1991, 125) observation that "all learning takes place inside individual human heads", and thus learning is something that individuals do, and when the management of a company makes this learning possible and guides it towards the success of the company, then we can begin to talk about organizational learning. Learning success is achieved by joint individual efforts that combine the personnel's skills, knowledge, and expertise into a unique collection .

The interest in learning organizations is closely connected to the ideas of modern workplaces as sites of knowledge creation, innovation and sharing. In 2011 it sounds almost trivial to talk about the knowledge society, as it is clear that when knowledge and information thrive, productivity increases in our modern world (c.f. Castells 2009).

2.1.5 Knowledge-based theory of the firm

As Drucker forecasted, the amount of organizations and companies that produce something intangible has risen enormously during the past 30 years. In the decade of 1990, many writing and theories on different forms of intangible capital were published: for example, Coleman (1988) wrote about social capital, Stewart (1998) about intellectual capital, Davenport (1999) about human capital, and Sveiby about knowledge-based assets (1997). The term 'knowledge work' was found from Drucker's writings and put to use, meaning the type of work that based its production on the intangible assets of an organization.

Knowledge as a term seems to incorporate both the human aspect but also the social aspects of this 'new' type of capital.

With this perspective shift away from industrialism to a new management paradigm enhancing knowledge, we can better understand some problematic issues in the workplace that perhaps before were not seen as issues themselves. To highlight the shift from industrial management paradigm to knowledge-based management paradigm Sveiby (1997) among the first addressed how different business items are changing. Table 1. shows how Sveiby (1997) presents these changes as principles of knowledge organization, which could work as an eye-opener also in the field of organizational communication. With the focus on knowledge, some old but pervasive ideas about management could be rethought. For example, organizational problems in the information flow should not be seen anymore as mere problems of hierarchy, since they can really be problems in the functioning of collegial networks. We should also ask 'Is hierarchy needed in organizations?' New perspectives on organizations could arise when acknowledging that knowledge is the most valued asset for an organization of the 21st century.

TABLE 1 The priciples of the knowledge organization. (Sveiby 1997, 27)

Item	Seen with an industrial paradigm, or from an industrial perspective	Seen with a knowledge paradigm, or from a knowledge perspective
People	Cost generators or resources	Revenue generators
Manager's power base	Relative level in organization's hierarchy	Relative level of knowledge
Power struggle	Physical labourers versus capitalists	Knowledge workers versus managers
Main task of management	Supervising subordinates	Supporting colleagues
Information	Control instrument	Tool for communication, resource
Production	Physical labourers processing physical resources to create tangible products	Knowledge workers converting knowledge into intangible structures
Information flow	Via organizational hierarchy	Via collegial networks
Primary form of revenues	Tangible (money)	Intangible (learning, new ideas, new customers, R&D)
Production bottlenecks	Financial capital and human skills	Time and knowledge
Manifestation of production	Tangible products (hardware)	Intangible structures (concepts and software)
Production flow	Machine-drive, sequential	Idea-driven, chaotic
Effect of size	Economy of scale in production process	Economy of scope of networks

Customer relations	One way via markets	Interactive via personal networks
Knowledge	A tool or resource among others	The focus of business
Purpose of learning	Application of new tools	Creation of new assets
Stock market values	Driven by tangible assets	Driven by intangible assets
Economy	Of diminishing returns	Of both increasing and diminishing returns

However, management theories of knowledge work are yet scarce, but increasing. Among them, Grant (1996) introduces a knowledge-based theory of the firm. Building on the resource-based theory of the firm (Barney 1991), Grant further develops the views on organizational capacity and efficiency of production. When knowledge is a crucial asset for a firm, its long-term competitive advantage comes from continuous knowledge-creation (Nonaka 1994, 33).

Notably, there has been much discussion and criticism of the resource-based view of the firm. As this view introduces the internal sources of success for a firm's sustained competitive advantage (SCA), it proposes that if a firm is to achieve a state of SCA, it must acquire and control valuable, rare, inimitable, and indispensible resources and capabilities, and have the organization in place that can absorb and apply them (Barney 1991; Kraaijenbrink, Spender & Groen 2010). Grant's knowledge-based theory of the firm shares this point but goes further with ideas how to manage knowledge work. For Grant, the integration of specialized knowledge possessed by different people into products and services is what companies do. Thus, the fundamental task of an organization is to coordinate the efforts of specialists. The knowledge-based theory of the firm concentrates more than earlier theories on the coordination task as the source of effectiveness. (Grant 1996). This makes the theory interesting from the point of view of organizational communication.

Discussion on resource-based views of the firm is yet ongoing, but it typically shows management as the key enabler of the development of competences, both organizational and personal. With this view on organization, the idea of cooperation has changed from a mechanic view to a more subjective one. In the industrial management paradigm, cooperation was needed to enhance production as labour was divided; the knowledge-based view also sees cooperation as essential for organizational capability, but in a different way, by integrating individuals' specialized knowledge (Grant 1996). In addition, organizational interdependence is seen as an element of organizational design and the subject of managerial choice rather than exogenously driven by the prevailing production technology (Grant 1996, 114).

So where have we arrived? On the one hand, the prevailing management theories have come very close to the initial object of management—the worker and the things he or she does. On the other hand, scholars have started to discuss the most difficult issue: What is work in the 21st century? History reveals that management control and the problems of organizational structure have been key issues in management theories despite the shifts in prevailing paradigms. However, Löwendahl and Revang (1998) suggest that our thinking on managerial roles, strategic behaviour, and even on advice for management should shift to something new beyond traditional rational ideas. Managerial work is and will be full of paradoxes, such as a situation where cutting personnel costs are made while the business requires investments in new skills. Furthermore, Smith and Lewis (2011) categorize the typical paradoxical tensions in an modern organization to four main categories of Belonging, Learning, Organizing, and Performing, and to various subcategories combining the four key ones. So, an instance where fostering innovation and creativity within the firm is equally important while saving from the personnel costs relates both to Learning and to Performing needs of an organization. As paradoxes are an inherit part of modern management (Smith & Lewis, 2011) knowledge on their management is needed. For this, organizational communication offers many suitable metaphors for organizational research and reveals issues behind the obvious paradoxes (Putnam, Phillips & Chapman, 1996). The quest for the ideal management system might be unnecessary in our post-modern world, but better working solutions may benefit current organizational life and help living with management the paradoxes. Next, I will discuss what the theories of management have brought for modern knowledge-intensive workplaces as developments of organizational communication.

2.2 Organizational communication in the strategic management of knowledge work

Strategic management has become a 'must have' for any earnest business organization. When the company is operating in constantly changing environments, the management of its expertise and knowledge becomes a crucial task. The changes force the company to think strategically about what kind of knowledge and expertise can create and maintain the company's competitive edge. Hence we discuss knowledge work and the concept of the knowledge-intensive firm. First we discuss how strategic management is perceived today in knowledge-intensive work organizations. Later there is further discussion on organizational communication in these organizations.

2.2.1 Knowledge-intensive work and organizations

By a broad definition, knowledge-intensive firms (KIFs) are strategically dependent on knowledge. This knowledge can be found in two types: the knowledge resource of the organization's members (expertise knowledge) and the knowledge resource that is assimilated in the organization such as norms, routines, policies, and physical knowledge bases (organizational knowledge). (Kirjavainen 2001, 174.) Knowledge-intensive firms are also professional service firms (PSFs). The term knowledge-intensive firm emphasizes the knowledge intensity of the professional service business. As the professional service firm as term is often undefined or defined only indirectly (Nordenflycht 2010, 155), the term KIF is chosen for this thesis. Alvesson (2004, 17) also defines knowledge-intensive firms quite vaguely as "organizations that offer to the market the use of fairly sophisticated knowledge or knowledge-based products." The term 'knowledge-intensive' emphasizes the importance of competence issues for the firm. In a similar way, learning, innovations, and creativity are often addressed with knowledge-intensive firms (e.g. Nonaka 1991). Yet there are differences between firms under the broad definition of KIF. The level of knowledge-intensiveness varies and, for example, in many professional service firms, even though they employ knowledge workers, the production emphasis on creating something 'new' is not in such a big role as it is in R&D firms. (Alvesson 2004, 18-22.)

Knowledge-intensive organizations need outstanding expertise in their complex problem-solving work (Alvesson 2000, 3). A knowledge-intensive organization is thus a firm that can produce exceptionally good results through its outstanding expertise (Alvesson 1993, 1001). Thus, the term 'knowledge-intensive firm' is close to term 'professional organization'. However, the term 'knowledge-intensive firm' is broader in its view of expertise, whereas 'professional organization' usually refers to a specific profession as a collective background (Alvesson 2001). Nowadays, much expertise in working life is not tightly tied to a certain professional education or vocation anymore, and the institutional and scientific ties are looser than they used to be. The ICT field is not clearly a profession because working in it does not require a formalcertain educational degree or formal educationand. iIn Finland, for example, even the unionizing in the field is still quite low. Yet, one cannot deny that this field is highly dependent on the knowledge and expertise of the people working in it. Processing and producing expert knowledge is the most labelling part of work in the ICT field. (Pyöriä 2006.). Thus, we prefer the term 'knowledge-intensive firm´ (KIF) for such expert organizations.

Eppler, Seifried and Röpnack (1999) invite us to separate knowledge work from knowledge-intensive processes or production that can be typical for many occupations. Furthermore, Eppler (2006) introduces the term 'knowledge communication' to elaborate on communication flows from different domains in knowledge work: managerial knowledge and expertise knowledge. Expertise

as 'being' someone who can be labelled as an 'expert' has been a common feature attached to knowledge-intensive firms.

Education does not make an expert automatically. Expertise is considered to need practical experience and, perhaps, more and more belonging to a community of experts and the skills of fluent collaboration with them. Personal qualities and experiences can contribute to the success of an expert's career. (Parviainen 2006, 159.) More interestingly, belonging to a certain expert community has an identity-shaping effect that can also contribute to one's status as an expert. A number of studies concerning knowledge-intensive workers and claims have been carried out (e.g. Alvesson 2001; 1993) revealing that in many knowledge-intensive professions the need and use of knowledge is not of great importance for the identity as an expert. Organizational rhetoric, customer interaction and the company's image affect the basis of the worker's identity as an expert, not the intensiveness of knowledge (creation) in the work. So at a minimum, experts are experts when they simply feel like they are being treated as experts in a professional context.

Traditionally, expertise has been seen as an individual feature. Because the 1990s organizational discussion made the organization an active subject in learning, knowledge creating, and innovating, the definition of expertise has become more collective. Parviainen (2006) argues that collective knowledge building is not only useful for an organization's purpose (as in search of efficiency), but it is also crucial for individual experts to increase their own knowledge capacity and skills. Collective knowledge building is a part of expert work that requires social interaction with other experts. This interaction has been named in various ways; for example as information distribution, cooperation, collaboration, sharing knowledge, integrating knowledge, consulting, or networking, as Parvianen lists.

Huhtala suggests that for contemporary workers, work consists of something more than mere economic value, especially the ability to develop one's own expertise and knowledge in practice, to take part in various relational processes, and explore different roles and identities. Expertise is thus both 'being' and 'developing' (or growing to be). (Huhtala 2004, 292-294.)

Typically in KIFs, knowledge is processed in group settings. Teams generate, distribute and apply knowledge for the team itself, and for others (Matthews & Candy 1999). Especially in changing environments, effective information processing, information sharing and knowledge creation, become crucial tasks for the organization's success (Nonaka 1994). Knowledge creating and sharing processes are the main organizational processes in KIFs (Nonaka & Takeuchi 1996; Hakkarainen, Palonen, Paavola & Lehtinen 2004, 125).

Tsoukas and Mylonopoulos (2004) invite to take another perspective: to see organizational knowledge as work in KIFs. Work and knowledge are not separate processes but take place simultaneously. Knowledge is constructed in work. Knowledge cannot be taken as given and thus simply be acquired for work. This idea calls us to explore the functioning of the KIF in another way than the so-called traditional, mechanistic organization (e.g. Ståhle & Grönroos

1999). The idea of knowledge as work also highlights the content of the knowledge, the social relationships around which the work is organized, and the purposes for which knowledge is used. Even more, like Tsoukas and Mylonopoulos (2004) suggest, with this perspective we can further examine how knowledge is shaped by organizational strategies and incentives and, more radically, how power and politics influence the struggle between competing bodies of knowledge in organizations.

For KIF's, knowledge is the content of the work. Individual and organizational knowledge together create the knowledge base the company uses in its functioning. As individual knowledge is related to expertise and the skills of the people, organizational knowledge is somehow in between the people. Yet we can argue that only the people know something, not the company. This makes organizational knowledge always bound to the knowledge of individuals. Grant (1996, 112) gives us some guidance in defining this:

> "My approach is distinguished by two assumptions: first, that knowledge creation is an individual activity; second, that the primary role of firms is in the application of existing knowledge to the production of goods and services."

In this study, I mostly agree with Grant. Knowledge is always bound to human beings, but firms should also be seen as knowledge generators. Knowledge creation and application is human activity and as organizations are systems controlled by humans, these epistemological actions are individualistic also at their deep level. But without others, new knowledge that is useful for the company hardly arises. In a firm, knowledge creation requires collective action. This can also be called organizational learning, but when seen from the point of view of competitive advantage, it becomes very close to the strategic management of the knowledge-intensive firm.

2.2.2 Lean organization – a predecessor for KIF

The origin of 'lean' organizations is in Japanese firms that sought ways to compete with western firms after the Second World War. The term 'lean manufacturing' was popularized by Womack and Jones (1996), and in short, it can be defined as the systematic removal of waste by all members of the organization from all areas of the value stream. The value stream means the interconnection of teams in the value-making practices of the firm. Elementary to this 'value stream' are the organizational innovations and changes that dissipate waste, cut unnecessary tasks and time, and remove the amount of wasted materials, parts, and components (Jenner 1998, 399).

Lean thinking relates directly to the ideology of how to make a lean organization and how it should be managed. The basic characteristics are: a flat organization with autonomous teams and a constant focus on continuous improvements and quality. Lean organizations have been referred to as dynamic, change-oriented, and highly adaptable (Jenner 1998, 398). As the

middle management and staff functions of a lean organization are minimal, the self-management teams take care of the main control functions themselves. Thus lean organizations require participative practices all across the organization. However, this effective and improvement-aiming participation needs communication and management commitment (Rothenberg 2003).

Lean thinking in organizations needs management that fosters self-organizing systems (teams) that regenerate themselves constantly, and are both open to new ideas as improvement inputs and able to process these inputs internally. The key in this is effective internal communication (Jenner 1998). In addition, a lean organization needs organizational tools to communicate about the improvements and their effectiveness. As the lean thinking ideology became very popular in companies all over the world in the 1990s, the simultaneous rise of information and communication technologies (ICT) provided promises of effective communication tools in the form of computer-mediated-communication (CMC). Together, lean thinking and the ICT boom boosted the focus of management scholars toward knowledge-intensive organizations.

Since then, ICT and CMC have often been related to knowledge¬-intensive work. But an often forgotten fact is that ICT is at its best when it helps to overcome the natural limitations of human beings as information processors. The problem is not speeding up information gathering, but speeding up information processing for decision making. Here, ICT can help in eliminating the need for communication: An ICT system can collect and process data for us and thus help humans to dedicate their time to something other than to constantly communicate with others in order to process the information collaboratively. Moreover, an ICT system can coordinate the work and reduce the need to communicate for coordination. (Groth 1999.) Hence the CMC tools themselves do not make knowledge work more effective—they are just tools of communication. It is the ICT systems that make the difference as they do the collaboration and coordination tasks in knowledge work instead of the managers. (Pyöriä, Melin & Blom 2005, 114-118.)

To conclude, lean thinking and the use of ICT systems create a form of management control where the tools are in a key position. These management systems, often computerized nowadays, automate our routines and decision making as well as make management control more hidden and closer to the workers. When decision making is made 'lean' in an organization, new mechanisms are needed to communicate, disseminate, and follow-up decisions. It follows that as communication becomes virtual, so does control.

2.2.3 Strategic management of knowledge-intensive firms

For a knowledge-intensive firm, the ultimate strategic goal is to prosper by utilizing knowledge-creating resources. However, the role of strategic management in KIFs is typically ambiguous (Alvesson & Sveningsson 2003). For many KIFs, strategy formulation and strategic management are often vague processes with limited history or experience within the firm. The outcomes can be 'umbrella strategy' (Minzberg & Waters 1985) or just broad guidelines for

organizational behaviour (Minzberg & McHugh 1985). A company's strategic path is created on the way, and thus the firm learns from its experience (Kirjavainen 2001).

Knowledge-intensive firms (KIFs) are strategically dependent on knowledge. This knowledge can be found in two types: the knowledge resource of the organization's members (expertise knowledge) and the knowledge resource that is assimilated in the organization such as norms, routines, policies, and physical knowledge bases (organizational knowledge) (Kirjavainen 2001, 174). When the company is operating in constantly changing environments, the management of its expertise and knowledge becomes a crucial task. The changes force the company to think strategically about what kind of knowledge and expertise can create a competitive edge. Certain issues and characteristics are seen as typical for knowledge work and thus for knowledge-intensive firms. Alvesson (2004) indentified the following characteristics:

> - "the centrality of intellectual and symbolic skills in work, in motivating the term knowledge work
> - that self-organization and dispersed (distributed, scattered) authority are typically salient (important)
> - a tendency to downplay bureaucracy in favour of ad hoc organizational forms
> - a high level of uncertainty and problem-awareness in teamwork calling for extensive communication for coordination and problem-solving
> - that in professional service work client services need to be client-centered and situationally fine-tuned
> - complex problems and solutions involving considerable elements of intangibility calling for subjective and uncertain quality assessment
> - the expert position (or claim of belief in such a position) creates a particular power asymmetry between professional firm and client, often favoring the professional over the client." (2004, 38-39).

According to the list above, a KIF consists of many relational aspects of knowledge. To put the list in short, knowledge-intensive work is done by independent actors in low-bureaucracy settings where the customers often do not have the expertise needed themselves. Knowledge-intensive work is problem-solving in challenging situations and requires intellectual skills, constant communication, and very often teamwork. Relations are important for knowledge work at least in three crucial ways (Alvesson 2004, 99). First, being knowledgeable involves having links to bodies that confirm one's knowledge-intensiveness. Secondly, relations to customers and clients are needed to 'verify' this knowledgeableness. Thirdly and perhaps most interestingly for a communication scholar, the need for orchestrating the interactions related to work is high. Thus, in order to accomplish something in knowledge work, we

need to manage interactions (perhaps fine-tuning them socially and politically, as Alvesson puts it) in a complex relational system of human beings.

In rapidly growing high-tech companies, strategic management might utilize the ambiguity of the business landscape. The strategic management on growing companies can thus be described so that the direction and business logic of the strategy are strictly guided (by the managers/owners), but details of the strategy evolve through learning (Ala-Mutka 2005). This suggests changes to the traditional view of managerial roles. In KIFs, managing is now more about creating individually meaningful contexts for everyone involved, no longer conveying the same meaning to all the people. This form of strategic ambiguity provides a management system where everyone's own 'truth' fits, to provide space for strategic learning.

Sveiby (2001) suggests that the strategy formulation of an organization should start with the competences of its people. Knowledge is dynamic and personal, and thus for managers the notion of individual competence can be used as a synonym to a 'capacity-to-act', which relies both on individual expertise and on organizational knowledge and learning.

The competitive advantage of a knowledge-intensive firm "lies in its management capability to create relevant organizational knowledge" (Nonaka 1994, 33). When knowledge serves as a source of continuous innovation in an organization and this innovativeness becomes the key element of work, this fits the innovation management paradigm proposed by Seeck (2008, 244). In this paradigm, management is seen as the key enabler of development of competences, both organizational and personal. Management in the information age, as management of a KIF, is thus the multitasking development of individual, group-level, and company-level competencies (Un & Cuervo-Cazurra 2004). Strategically thinking, the development of collective expertise and knowledge building seems, however, more crucial than the development of mere individual skills through separate trainings and individual curriculums. Even beyond that, it might be crucial to create and maintain an organization capable of developing new mental models needed for strategic change. This makes strategic management an enabler of learning. Hakkarainen et al. summarize the above:

> "A fundamental challenge for a modern organization is to organize work with knowledge in a way that facilitates continuous knowledge advancement and supports the sharing of intellectual achievements among members of the community" (Hakkarainen et al. 2004, 3).

Brown & Duiguid (1991) argue that working, learning, and innovating are much closer practices in workplaces than is commonly acknowledged. Many organizations fail to see themselves as a bundle of learning and innovation activities and processes. Instead they only see actions separately: working as task finishing; learning as attending training; and innovation as a rarely existing tool in specific sessions. At the same time, these activities are being managed separately, and thus the benefits of developing one of them rarely contribute as much as they could, to the others. Brown & Duiguid suggest that organizations

should focus their managerial efforts on the numerous ways that workplace learning and innovation are intertwined with actual working. Typically in KIFs, learning and innovation take place in groups (Heaton & Taylor 2002). People who are being connected to each other in communities of practice learn from each other and create together new ways of doing work. These innovations are often almost too small to notice but may be crucial, as they disseminate the tacit knowledge among workers. In knowledge-intensive firms, capacity-to act relies both on individual expertise and on organizational knowledge and learning. As knowledge is a multi-faceted phenomenon the management may lack appropriate tools to manage this 'new work' in these organizations (Heaton & Taylor 2002). Ruohonen, Kultanen, Lahtonen, Liikanen, Rytkönen & Kasvio (2002) claim that new human resource practices are needed for knowledge-intensive firms. These practices should include the development of communities of practice, initiatives of peer-to-peer collaboration, and a new understanding of superior-subordinate relationships as well as work and life integration.

Management in the information age, as management of a KIF, seems to be the multitasking development of individual, group-level, and company-level competencies as described above. However, strategically thinking, the development of collective expertise and knowledge building seems more crucial than the development of mere individual skills through separate trainings and individual curriculums. In Kirjavainen's case studies (2001), she found that there are critical issues from the management's perspective in the strategic management of a KIF. First, co-ordinated learning in the firm is essential to realize the strategic intent of the firm. Second, the firm is likely to evaluate its strategic choices when the firm's result is weak. Overall, this could mean serious reflection on the prevailing strategic management paradigms within the firm. Continuous failure can lead to critical assessment of the prevailing management 'truths' and thus enhance notable changes in the firm's strategic management thinking. Through a crisis there is a possibility to renew the strategic management of a KIF. So for a KIF, it is crucial to create and maintain an organization capable of developing new mental models required by the strategic change. This makes management an enabler of strategic learning, that is, learning as co-ordinated knowledge creation in work and learning on the strategic management level.

Learning in the workplace requires a specific set of conditions. Foremost,learning is possible if the individuals in the workplace are seen as purposeful human beings who contribute to the company if the prerequisites for learning at work are met (e.g. autonomy, optimum variety, meaningful work, and mutual support). In addition, creating processes and functions that support sharing knowledge, also beyond the formal organization structure, is necessary and, the common values of the surrounding society must be followed in workplaces too. Furthermore, one should remember that learning takes place on various interconnected levels. (Matthews & Candy 1999, 60-61.)

Parviainen (2006) outlines several barriers to collective knowledge building in KIFs. One obvious obstacle prohibiting knowledge sharing is the various power positions among experts. Although Parviainen sees this as a fear of an expert being used by the experts of superior power, different power positions among experts may also arise from social relationships. For example, someone who is a friend of the boss, might possess 'relationship-based power' and consequently, may not be approached with ideas that are in contradiction to the management's views. Even in the flattest organization, different power positions exist. Power issues are also related to organizational culture, which might also slow down knowledge creation. Parviainen raises an interesting cultural value typical to certain kinds of expert organizations (not all, though): the idea of experts as autonomous actors, being able to solve dilemmas on their own. If one would ask help from others, one might be considered incompetent. Emotions are strong factors in collective knowledge building (Parviainen 2006). They affect trust, as trust is claimed to have both cognitive and emotional elements (Young & Daniel 2003).

Cognitive asymmetry between experts is both a barrier to and a source of new collective knowledge building. Experts with different kinds of cognitive backgrounds and occupational language or terminology may find it hard to understand each other. Yet as a case example from Heiskanen (2006) shows, when a shared personal objective (such as the desire to develop) is present and strong enough, a multiprofessional group of previously unknown people can create new knowledge together. In addition, background factors like gender, age, and ethnicity might create cognitive barriers, but also negative feelings like prejudice. In workplaces, these barriers are often seen as nonexistent or extinct. Invisible yet present, these might be strong influencers of knowledge sharing, as Hakkarainen et al. (2004, 137) report that the most meaningful support in knowledge sharing for workers in a KIF is the support they get from their fellow employees.

When we look at the development of a company from the viewpoint of knowledge creation and expertise building as the knowledge-based theory of the firm suggests, the perspective on organizational communication might require renovation. Perhaps the current ideas of communication in strategic management should change, too. As an organization's capability of creating and communicating knowledge is seen as a resource that can create global strategic competitive advantage (Tucker, Meyer & Westerman 1996), communication becomes the single pervasive element of the strategic guidance of a knowledge-intensive firm. As strategic management focuses on creating the desired future, it is widely acknowledged that successful organizational change for this future requires communication that encourages openness, dialogue, and honesty (e.g. Henderson & McAdam 2003). But actually, what kind of organizational communication would be considered an effective strategy communication for knowledge work?

Before initiating the discussion on organizational communication, let us return to Drucker's writings on knowledge work to clarify effectiveness and

efficiency issues as organizational productivity. Drucker (1999) lists six factors of productivity in knowledge work:

- characteristics of the work assignment
- autonomy of the knowledge worker
- constant innovativeness
- constant learning and teaching
- balance of volume and quality
- the knowledge worker's commitment to the organization (Drucker 1999, 83-84.)

As a summary, in knowledge-intensive work, the worker and his productivity is at the centre of a firm. This worker requires autonomy and sharing of learning experiences with other knowledge workers to produce, but accompanied with continuous inspiring assignments and support from the company. The management's role is to balance the volume and quality of outputs but also to maintain the worker's ability and willingness to commit himself to the firm.

2.2.4 Ideals, forms, and functions of organizational communication in knowledge work

As communication itself does not solely deliver but rather contributes to the success of a strategy implementation, it is often argued that effective communication is a primary requirement for an effective strategy implementation (Peng & Littlejohn 2001; Kitchen & Daly 2002). I will now proceed to examine what kind of organizational communication is needed to ensure effective strategy implementation, especially in a knowledge-intensive work environment.

The textbooks of organizational communication address the object of this study either internal communication or management communication issues. For example, Vos and Schoemaker (2005, 78-79) list the tasks of internal communications in an organization as follows: supporting the primary process, promoting involvement, and supporting the processes of change. The first and the second task have often been called employee communications in many previous textbooks on organizational communication (c.f. Brandon 1997), but the third task has become a 'must issue' for internal communication in the past 15 years. Change communication is closely related to management communication, as we look at it from the perspective of strategic management. Also, the concept of organizational development is often closely related to strategic management. In today's business world, these two themes are intertwined, and it is hard to differentiate between an organizational development initiative and a strategic initiative. Strategy implementation requires something that must be or has had to be changed or at least renewed. Thus it always concerns the development of

the firm. However, the textbooks on management communication (e.g. Bell & Smith 2010) often pay a vast amount of attention to the manager's personal communication skills. I am not suggesting that personal communication skills are not needed. But when strategic management is seen as actions to support informing and knowledge within an organization, there is a need for management communication advice that goes beyond the current textbooks. Most strikingly, there is little discussion in these textbooks on management or change communication in networked organizations with little vertical, or traditional top-down communication.

There are many process-like presentations for successful change communication in organizations. The idea of organizational change as a process was introduced by Kurt Lewin in 1947 and still, many models of change communication (Klein 1996; Åberg 1997) rely on his ideas of the organizational change process as a process of unfreezing, setting the vision, implementing change, and refreezing. In their model, Beer and Eisenstat (2000) heavily emphasize planning for a successful change. In an organizational change process, communication is seen as an important element in reducing uncertainty and thus the lack of information related to change (Quirke 1995; Wilson & Malik 1995). During an organizational change, open communication (Gamble & Kelliher 1999; Tourish & Hargie 1998), rich information flows between organizational members (Kitchen & Daly 2002), and participation in the change process (Clarkle & Clegg 1998; Heller 1998; Kanter 1983; Peters & Waterman 1982) have been seen as marks of effective change communication. To be effective, the communication process in organizational change must include tools that encourage openness, dialogue, and honesty (Henderson & McAdam 2003).

However, change communication models have perhaps lost their purpose in this era of constant change (c.f. Senge 1993). In addition, Weick and Quinn (1999) argue that in most organizations, there are people already adjusting to the new, changing environment. For them, the challenge of organizational change is "to gain acceptance of continuous change throughout the organization so that these isolated innovations will travel and be seen as relevant to a wider range of purposes at hand."(ibid, 381).

In business management theories, change is often linked with growth. Growth can be addressed with the theory of the industry lifecycle and the theory of the experience curve (Helfat, Finkelstein, Mitchell, Peteraf, Singh, Teece & Winter 2007, 105). Both theories give form to growth by addressing different stages for a growing, that is, a constantly changing organization. Vakola's and Wilson's (2004) paper suggests three organizational issues that are needed to deal with constant change: information sharing, organizational culture and teamwork, and acceptance of change and training.

As the quotations above show, the key question for organizational communication has been and still is the question of organizational effectiveness and the role of communication in it. Whether we see organizational strategy implementation as management communication or as change communication, we still face the question, 'what is effective communication?' Mumby and Stohl

(1996) argue that organizational communication as a field of study can be rooted to four central problematics. These are: (a) the problematic of voice, (b) the problematic of rationality, (c) the problematic of organization, and (d) the problematic of the organization-society relationship. With these problematics, we can elaborate on the different aspects of how organizational communication contributes to organizational effectiveness. In this study, this classification of Mumby and Stohl is used to elaborate the central concepts of organizational communication related to each problematic area from the perspective of the strategic management of a knowledge-intensive firm.

2.2.4.1 Voice and identity in knowledge work

Let us begin with the problematics of voice. Many organizational communication studies use Leventhal's (1980) definition of voice based on organizational psychology. According to Leventhal, voice is defined as the ability of subordinates to be involved in a decision process by communicating their views to their superiors. Having a voice is an essential part of being an adult human being: to put it simply, it means the feeling that one is able to communicate. This feeling of having a voice is natural for human beings: we exist through communication, and to communicate can be seen as to have a voice—that is, being able to take part in the communicational events and the social interaction around us.

The organizational setting can be seen as a chaotic combination of multiple voices. In organizational science, the starting point for most research has been managerial voice. The legitimation of this voice is obvious, but an interesting question for organizational communication is what voices can contribute legitimately to organizational knowledge, or take part in knowledge creation.

One can study a voice by studying its features. As an abstract concept, we cannot see a voice existing but through its features. At first, we can start with identifying the 'speaker': the one who is having a voice. A 'hearer' can also be found. In the organizational environment, the 'speaker' can be a person but also another entity possessing a voice—like a stakeholder group, a shareholder, or an ideology presented by its guru. When looking from the angle of the 'hearer', the idea of a single 'speaker' can be confusing. One might find in a certain situation two 'speakers': a presenter for a voice and a different messenger who is the real owner of the voice and has initially created the message. Thus the concept of 'speaker' is not clear and visible in all interaction situations: it could be better to call the speaker a 'presenter' or the 'owner' of the voice according to his/hers influence on the substance of the voice.

Putnam, Phillips & Chapman (1996, 389) present the term 'organizational voice' as "the practices and structures that affect who can speak, when, and in what way." Thus a voice is typically controlled in an organization by practices and structures. When the concept of voice is put into a framework of strategic management, we can easily find typical examples of organizational controls,

and thus see other voices along with the managerial voice. Table 2 presents the categorization and some examples for it.

TABLE 2 Examples of Voice Control Mechanisms. (Putnam, Phillips & Chapman 1996).

	Control mechanism	Examples from organizational reality
1.	Practices that affect who can speak	Participation policies, norms, customs, and habits
2.	Structures that affect who can speak	Location, status, role, structure of interaction situations, communication channels and tools
3.	Practices that affect when one can speak	Hierarchy, cultural norms, expectations of self and others
4.	Structures that affect when one can speak	Ability to take part in interaction situation
5.	Practices that affect in what way one can speak	Participation policies, norms, customs
6.	Structures that affect in what way one can speak	Status, role, hierarchy

The four first ones relate to a larger concept of identity as the voice users' own control mechanism; number five relates especially to organizational culture as a sense-making control mechanism; and number six relates to the power(s) affecting voice use as a control mechanism. All in all, there are at least these three issues controlling voices in organizations. Let us discuss these issues more in a knowledge-intensive context. Examining organizational communication as a collection of different voices, we can see better what kind of power and rhetorical factors lie behind the communicational action taking place in an organization and thus gain understanding why certain types of communication might seem to be much more influencing than others.

Voice and employee participation are essential concepts for studying post-modern organizations. A post-modern organization can in general be defined as team-based, often project-based, low hierarchical, and networked (Eisenberg & Goodall 2004). This definition is easy to apply to knowledge-intensive firms as well. Even further, we could argue that for a KIF, the employees' participation in organizational decision-making is a must—it is the way of capitalizing the firm's knowledge. Participation is also needed for the autonomous management of human expertise. With that, the voices of workers must be heard.

The concept of voice gives this research on knowledge work some useful analysis settings. The hearers' perceptions of voice can be studied further. These features include, for example, how 'loud' or 'silent' the voice is; does the voice contribute to any action; and is the voice a positive or a negative judged by the hearer. Apart from this 'speaker' - 'hearer' relationship, we can also try to see the bigger picture of organizational voices. By taking the role of an outsider, we can look at the voices as communicational acts and try to find out of what

components constitute these acts. For example, one can study the persuasive tools or methods used in a voice. However, to study voice is a much larger concept than to study single utterances or speech acts—a voice is a collection of expressions of meaning that is characteristic for and linked to the voice-owner's own identity and his or her interpretation of it. The key in studying organizational voices is to be able to single out what kind of identities are present in the communicational situation under study. Thus it is important to study how people identify themselves and others in a situation and how these identities are affected by having, using, and listening to one's own and others' voices. Organizational reality in modern firms can be considered even as a chaotic combination of multiple voices—each one trying to get their meaning in to the ears of others. Voice can thus be seen as the power behind a communicative action, the original creator or owner of the message conveyed.

Corporate identity, or organizational identity, has become a familiar term in organizational communication research during the last five decades. As organizational identity as a term is mostly used by organizational behaviourists, corporate identity as a term has its roots in corporate communication and marketing. (Lurati & Eppler 2006.) Despite its familiarity, the term 'identity' in organizational communication theories is yet unstable. There are attempts to bring closer the two domains. For Balmer (2001), there are five types of identity (actual, communicated, conceived, ideal, and desired). However, this classification serves mostly the domain of corporate communication and PR which adopts Grunig's theories that organizational communication deals with the relationships of the firm and its stakeholders. On the other hand, many organizational identity researchers see identity as non-relational and non-situational. This view often fails to see organizational communication as something that is linked to stakeholder expectations, and thus neglects the strategic importance of organizational communication. To conclude, organizational identity is linked to corporate communication on the levels of both stakeholders' expectations and their cognition. (Lurati & Eppler 2006, 78-81.) However, in this study the term 'identity' is defined from its psychological origins—similar to the term 'self-identity'; hence we are using the term 'identity' (without the words 'organizational' or 'corporate'). In the next chapter, I discuss how the identification of self becomes a very relevant issue when studying knowledge-intensive organizations and their workers.

The concept of identity in the workplace context, such as expert identity, is relational and contingent on local conditions and interactions in everyday practices (e.g. Gioia, Schultz & Corley 2000). An expert can have multiple identities, even contradicting ones, especially when working to fulfil a client's needs (Styhre, Ollila, Wikmalm & Roth 2010). Gao and Riley (2009) suggest that as knowledge and self-identity connect in the workplace, these ways of connecting affect the ways knowledge is transferred. In other words, knowledge transfer (as information sharing among colleagues) is built by cognitive, affective, and behavioural ways of group affiliation. Gao and Riley list six processes how knowledge relates to self-identity:

1) self-categorization by means of knowledge
2) attachment to a group which co-owns the knowledge
3) attachment to that group through knowledge as a valued group attribute
4) the dependence on the group context for recall of knowledge
5) recall of knowledge through professional actions sanctified by the group
6) the need to be socialized into the current situation and to adjust identity to fit in with the professional work group (2009, 328).

Whereas the five first ones are cognitive and affective, the sixth is behavioural. Hence Gao and Riley (2009) suggest that the use of knowledge in the workplace is intertwined to the knowledge worker's own sense of self-identity. Thus, this connectedness should also affect the communication practices of the workplace, such as information flows. This is supported by Nag, Corley and Gioia (2007). In their case study of a high-technology Research & Development organization, the strategic transformation of the corporation failed because the collective practices of knowledge use among the expert workers did not change and thus hindered the changing of organizational identity. Nag et al. (2007, 842) suggest that much of organizational identity inheres in work practices, especially in the ways that members of the organization use knowledge in those practices. Again, Robertson and Swan (2003, 852) suggest that in knowledge work, the identities of individual workers "go beyond the subjective/normative dichotomy and beyond the boundaries of the firm." In their case, the expert workers tied their expertise not only to their organization but to wider professional networks and regional networks as well, and identified themselves with particular client projects sometimes even more closely than with their own organization. Thus the individuals were simultaneously enacting and regulating multiple identities and these also served to perpetuate and reinforce organizational ambiguity.

When identity is continually negotiated, it easily becomes a site of power negotiations (Hammond, Anderson & Cissna 2003, 137). Individual identities become constantly contrasted with those of others, group identities, and ideologies. Identity control is a powerful form of organizational control, and we should pay more attention to it to gain a better insight of its mechanism (Alvesson & Willmott 2001).

According to Alvesson (2001), identity is an object of managerial control in knowledge-intensive firms. Compared with a traditional industrial worker, a worker in the knowledge-intensive field is more evaluated by identity-related factors like image, rhetoric skills, and orchestration of social interaction. Work is more about accomplishing, maintaining, and developing a certain approved, professional identity that is typically evaluated by arbitrary methods used by the management. Alvesson (2001) finds four different types identity-focused control mechanisms for KIFs:

1) Corporate identity and institutionalization of the company
2) Cultural control
3) Normalization
4) Subjectification

The first mechanism works by promoting the organization's image and giving its members prestige for belonging to an appreciated group. In knowledge-intensive firms, where professionals are mostly managerially controlled not by the traditional reward/punishment structures but rather by belonging or not belonging to a community of highly skilled and thus valued professionals, identity becomes a significant factor. To a member of this kind of organization, belonging to it gives much value. This value is seen as a controllable element, though it consists of many elements. For the management of a KIF, this means taking care of the outer image of the firm, but also letting internal pride and status develop among employees. (Alvesson 2001.)

Alvesson (2001, 879) also discusses cultural control. With this he refers mostly to corporate ideologies and other guiding ideas, beliefs, values, and even emotions concerning how the work should be done. This kind of control is a vast and mixed area as culture itself is not a clear concept. Alvesson does not discuss this in more detail, but presents two other sources of control. Normalization can also be seen in some ways as cultural control. It is disciplining people through standard behaviour and performance. To work, this type of control needs both self-perception and signals from others. This type of control can hinder voices in a professional organization. Robertson and Swan (2003) argue that to openly discuss control might be taken as an indication that the individual was perhaps failing to maintain professional, expert standards of work. This control can be systematically or occasionally connected to surveillance mechanisms. In some cases, these norms can be totally internalized by an organization's member.

Subjectification, the last of the presented identity control mechanisms, refers to a phenomenon where managers concentrate their surveillance on the worker's own self-perception, not on his or her perceived skills, abilities, or knowledge. A worker thus makes himself a subject of the work that is being evaluated or matched to 'a standard'. (Alvesson 2001, 880-881). Thus Alvesson (2001, 878) states that management in knowledge-intensive companies is partly about regulating people's identities, that is, establishing standards how employees should define themselves.

However, Alvesson (2001) claims that in many knowledge-intensive professions the need and use of knowledge is not of great importance. Organizational rhetoric, customer interaction, and the company's image affect and often create the worker's identity as an expert, not the intensiveness of knowledge (creation) in the work. So, at a minimum, an expert is an expert when he simply feels like he is being treated as one in a professional context. The discussion above shows that the productivity of knowledge work is not just

about creating the right norms (or desired identity) for the work place, it also needs focusing on removing the obstacles of knowledge creation.

2.2.4.2 Effectiveness of knowledge work—communication as co-orientation

Organizational communication is a discipline that exists in the productive tension between technical or instrumental and practical modes of organizational rationality (Mumby & Stohl 1996). This makes organizational communication a 'tool' to deal with often paradoxical situations where an organization is reaching for its goals with instrumental and practical ways of effectiveness. The main question for effectiveness and thus, for organizational rationality, is how co-orientation and coordination are achieved in an organization.

Instrumental and technical ways of rationalization concern prediction and control. We are very much still following the ideas of Weber when we suppose the effectiveness of an organization is dependent on the organizational structure where human behaviour can be studied as collective sensemaking, or creating shared meanings. In organizational communication, tension arises between this future-oriented, managerial process that seeks control and aims at the common goal and the social construction of reality where communication has multiple levels, multiple meanings, and relates to rationalization in multiple, often surprising ways. Informal and formal communication both work for rationalization, but in ways that are hard to distinguish or measure. Thus the effectiveness of an organization is not a monolithic concept, and to understand the role of communication in it we need to see communication from the perspective of the human element. (Mumby & Stohl 1996, 59-61.)

Taylor and van Every (2000) present a somewhat radical idea on organizational communication. Drawing from the conversation-based, ethnomethodological view that perceives organization to arise out of communication through the laminated sensemaking activities of members, and from the text-based, critical view that sees organization as already inscribed in the forms of language we inherit as part of a larger 'discursive formation', they address organizational communication as a bidimensional issue. Taylor and van Every (2000) base their view on Greimas' (1987) theory which strongly emphasizes the interconnectedness of knowledge and action, and the inevitable situatedness of knowledge. For them, communication does not exist outside of the context of activity in which it is embedded and which it influences. Borrowing from Taylor (2000), they conclude that communication is more than information exchange, and in fact, it makes the organization as it enables cooperation:

> "Every organization (as every conversation) is ultimately oriented to objects in the real material world-objects of value--but the communication that makes concerted, cooperative action possible is not just about concrete objects. It is about getting the facts straight, directing action, asking for and giving commitments to act, creating institutional realities (roles such as Speaker or Member, and instances such as the House) through declaring them to exist--modal values, in a word. Again, as

> communication succeeds, so does organization. When communication fails, the organization is in (more or less serious) disarray. "(Taylor, 2000, p. 89)

For Taylor and van Every (2000, 58) "[c]ommunication is how situations are resolved interactively at the level of the cognitive". So in organizational communication, the process of sensemaking is present. Sensemaking, to the extent that it involves communication, takes place in interactive situations and draws on the resources of language in order to formulate and exchange through speech (or in other media such as graphics) symbolically encoded representations of these circumstances. As this occurs, a situation is spoken into existence and the basis is laid for action to deal with it. Communication thus concerns both descriptions of existing states (the epistemic function of speech) and what to do about them (the deontic function of speech, with the focus on virtual or as yet unrealized states). Thus communication is not only a tool to handle the concerns of the present moment but also the future. Beyond this, the central issue is language. Language is used in a certain discourse, and both language and discourse serve the sensemaking process of participants. When the goal of communication is to cooperate or co-orientate, the semantics of language, situation, and human experience are always present. So for Taylor and van Every (2000), organizational effectiveness is successful sensemaking.

Donnellon, Gray and Bougnon (1986) studied the relationship of communication, action, and meaning in organizational settings. They reinforce Weick's (1969, 1979) notion that organizing only requires the recognition of mutual interdependence and some shared understanding of the code for interaction among the influential members. The tools for this are shared meanings and shared communication mechanisms. If achieving the first is either impractical or impossible, the organization's members turn to the second as a mechanism for achieving a course of action. According to their data, meaning and action in organizations is a complex process where sensemaking happens continually as new meanings arise and old ones are destroyed. Communication works as a premiere tool for this process. As more of this sensemaking communication happens, new actions are taken. Organizational culture serves to help organizational sensemaking. We can say that an organization's members can share meanings that have been generated in that specific culture and are understandable only for those who know the culture. Other things shared in a culture are communication mechanisms. Like Donnellon et al. (1986) suggest, we could argue that these shared communication mechanisms are more easily adopted and learned than the shared meaning, as it is easier to copy a person's behaviour than it is to understand his or her ideas. The former needs only observation and reflection; the latter needs involvement and interaction.

Interesting themes for communication in strategic management arise from this. First, understanding discourse is essential element in sensemaking. For organizational communication research, this often means the analysis of the prevailing context where discourse(s) takes place. Second, for an interaction situation to be successful, tools for sensemaking are needed. So, in order to

build the picture of an effective organization, we need to understand what affects sensemaking on the worker level—in their collaboration with their peers—but also what affects their sensemaking of the strategic management discourse. In analyzing the effectiveness of knowledge-intensive work, one key element is understanding what knowledge is and how it transfers via communication. Now I will give some insight to organizational effectiveness from the perspective of knowledge communication.

Eppler (2006, 317) discusses knowledge communication and defines it as "the (deliberate) activity of interactively conveying and co-constructing insights, assessments, experience, or skills through verbal or non-verbal means". Knowledge communication relates thus to the successful transfer of know-how, know-why, know-what, and know-who, using synchronous or asynchronous knowledge dialogue and often some knowledge media. Knowledge communication has strategic importance to a firm, specifically to a KIF, as organization members conduct strategic dialogues inside and outside the organization (Lurati & Eppler 2006, 90). The management of the firm forms strategic paths and business moves based on the conversation they take part in. Often there is a knowledge asymmetry between the manager and the expert worker, and interaction is needed to overcome the barriers of trust and, perhaps, the identity formations. In order to be able to use new knowledge, we need understanding. A mix of solutions is needed: deepened understanding of the differences between communicators, the use of rich communication means, and attention to the contextual factors of knowledge communication. (Lurati & Eppler 2006.)

Understanding between knowledge communicators arises also from shared discursive practices (Eppler 2006). Dialogue as a tool for building mutual understanding, new knowledge, and trust has been brought to management studies in the late 1990s. As a concept, dialogue has its origins in the work of Vygotsky (1978) and Bohm (1996). Scholars (e.g. Isaacs 2001) often define dialogue as a process of 'thinking together'. For Tsoukas (2009, 943) dialogue is "a joint activity between at least two speech partners, in which a turn-taking sequence of verbal messages is exchanged between them, aiming to fulfil a collective goal". For strategic management of a knowledge-intensive firm, dialogue offers a concept with which we can elaborate first on how we should arrange organizational communication, ensuring aiming at a mutual goal, and second, how we should arrange the communicative practices within the firm in order to create new knowledge—the main asset of a KIF—together. The former refers to the ideal of symmetrical corporate communication (c.f. Grunig 1992) that creates mutual understanding, while the latter bases itself mostly on knowledge-creating theories (c.f. Nonaka 1991).

But what kind of communication is dialogue? Let us look at dialogue first from a managerial perspective. Beairsto (2003) presents the term 'administrative interaction' to help us differentiate dialogue from other managerial communication styles. The management of an organization can be seen as the action of making and implementing decisions. Driven from the decision-

making styles of direction, consultation, and collaboration, Beairsto introduces direction, discussion, and dialogue as the communicational styles of administrative interaction in the organization.

Direction is direct, task-oriented communication that leaves little room for questions. It is sometimes justified from the viewpoint of the administration. The legitimacy of this communication style comes from the traditional management view of seeing management as (mechanical) bureaucracy. Discussion based on interaction is also intended to be focused and efficient like management. The main idea of discussion is to find the best course of action. As the administrator holds the responsibility for decision-making in this more or less consultative mode of communication, he or she also actively gathers information and perhaps asks for advice in order to be able to make the best possible decision. (Beairsto 2003, 19.) However, in discussion, the power setting among the participants is not as equal as it may initially seem.

Dialogue, on the other hand, in Beairsto's (2003) words, is something more than discussion: The goal of dialogue is to use the multiple viewpoints in the group to develop new understandings that no participant could have developed alone. In dialogue, synergy creates new ideas. Dialogue has many advantages for managerial decision making and decision implementation, as Beairsto claims:

> "[Dialogue is] not an efficient process because it encourages elaboration and exploration, but it is a highly effective process for discovering meanings and creating common understandings. Taking the time for dialogue builds group cohesion and commitment and prevents difficulties in the implementation of decisions by making sure that those decisions are wise, well understood and supported by all participants." (Beairsto 2003, 21.)

Following Beairsto's thoughts, we can claim that dialogue as a communicational style should help organizational effectiveness from the perspective of strategic management, as it enhances the creation of common understanding and commitment. Understanding is essential for action, but commitment is needed, too.

Dialogue has been argued to improve group decision making. In addition, it has been argued that new knowledge, conceived as the making of new distinctions, emerges through productive dialogue, as it enables participants to take a distance from their customary and unreflective ways of understanding and acting, and reconceptualize a situation at hand through conceptual combination, expansion, and/or reframing (Tsoukas 2009). Thus dialogical communication in an organization should contribute to effectiveness, especially in a knowledge-intensive context, as dialogue can generate learning. But taking part in dialogue also means to think about what kind of utterances the existing social relationships in the situation and other self-set social goals require. As Barge & Little (2002, 383) put it, dialogue is 'relational practice' and thus it cannot be purified from persuasion acts. In organizations, power issues are always present in some ways.

Hammond, Anderson and Cissna (2003, 139) bring up the terms of monovocality and mutuality when discussing the role of multiple voices and power within dialogic communication. A monovocal dialogue can be seen as an event where a single voice is dominating through the use of power, and meanings arise according to this voice. Mutuality in a dialogue means that all voices taking part in the dialogue are being heard and respected. Meanings thus arise through relationships, not through imposing or presuming individual will. Occasionally, monovocality can approach or even qualify as propaganda. When there is a predetermined goal for the action of others (like a strategic goal), we might be witnessing a dialogical event were a single dominating voice is trying to convince others with an already fixed meaning. Thus the situation itself can be classified technically as dialogical in its nature, but this monovocality makes the communicational situation more like persuasion than dialogue. When elaborating on themes that have strategic importance with dialogue as a method, we should give more attention and room to different voices, not necessarily to the situation itself being 'dialogical' by nature.

Drawing from Bakhtin (1984), Cheyne and Tarulli (1999), Sullivan and McCarthy (2005) describe three different genres of dialogue. Even though their work concentrates on academic dialogue, this differentiation might be useful in analyzing other dialogical events, such as organizational strategy formulation and implementation interaction processes. The genres are Magistral, Socratic, and Menippean dialogue. Magistral dialogue is an authoritative dialogue with inequality between participants. One of the participants has an expert understanding of a 'third voice' (i.e. the Bible or a theory) and uses this knowledge to justify the dialogue and the resulting mutual understanding, and to instruct the other participant in what is appropriate for a particular practice (i.e. morals, education).

In Socratic dialogue, there can be also some references to a third voice, but not totally without critique. In this dialogue genre, the participants can instruct each other. The content of the dialogue often deals with the participants' own experiences. The third genre, Menippean dialogue, can be called a carnivalistic genre of dialogue. There is no controlling authoritative voice; authority figures can even be parodied. Imagination, sensuousness, and freedom exist in this type of dialogue, both in the content and in the dialogical practices. Participants struggle to reach an understanding of themselves and others. (Sullivan & McCarthy 2005, 630-633.) Menippean dialogue can be seen as a true attempt to reach shared understanding, even in small 'bits' and for a short time. For Sullivan and McCarthy, in this 'dialogical interaction orientation', or 'Menippean dialogue', as they put it,

> "[I]t is possible to 'creatively understand' the other (in itself an ethical aim) through allowing his or her voice to speak in new situations and even to reflexively make sense of his or her history through this understanding." (Sullivan & McCarthy 2005, 633)

From the perspective of management, Socratean and moreover Menippean dialogue mean giving away control. The interaction situation in these is much less

controllable than in Magistral dialogue. From the managerial perspective, giving away control might be seen as a threat. However, in knowledge-intensive business, there might lie a true gain.

In the strategy formulation and altering process it is vital to attain all the knowledge in the organization in order to get better coherence for the strategic cause-effect or cause-consequence relationships that eventually formulate the strategic choices. de Haas & Kleinguld (1999, 254) conclude that "a recurring strategic dialogue is necessary from the viewpoint of fit between organizational behaviour and organizational goals." In current management literature, it is not a new idea to use dialogue to obtain this 'goal congruence' (Nørreklit 2000, 83), or 'goal coherence' (de Haas & Algera 2002). Varney (1996, 30) goes beyond that by stating that dialogue "should be the basis for strategic planning".

Thus there are suggestions that dialogue brings new knowledge to a firm's management, not only to the employees in their own collaboration with peers. "Not the firm itself, but its employees act. The behaviour of its employees is determined by both environmental and personal elements, and their behaviour is a function of their cognition, perception, beliefs and knowledge (Nørreklit 2000, 80.)" According to Nørreklit (2000, 83-84), managers can use dialogue with employees to let them bring up external 'shocks' and 'opportunities' that are valuable for strategy. Dialogue can also be used as a tool to create these information mediating networks. This two-way communication also enhances the internal motivation of stakeholders.

Still, there are underlying questions concerning dialogue as a form of organizational communication. One obvious question is participation. de Haas and Kleinguld (1999, 233) point out that in the strategy process, participation is essential in order to get "the collective attitude of mind" to "reset in accordance with changed or even new strategic priorities". They refer to the "group[s] of organizational actors interacting in the strategic dialogue" (p. 235) or "constituencies" (p. 236), but however leave unclear what those groups are and how they participate in strategic dialogue. From Mantere's (2003) data with 301 interviewees in 12 companies, we can conclude that strategic dialogue rarely exists on all organizational levels. Typically, taking part in strategic dialogue has belonged to top management only. Problems of participation in dialogue are reality for many firms and these problematics do not just concern participation in strategic dialogues, as other knowledge-creating communication can also be hindered by the difficulties of participation.

Another way to help co-orientation and shared understanding in organizations is to use narratives and frames as communicational devices. When we study organizational communication of a firm, we might find out some framing episodes that relate to how an epistemic interpretation of the state of affairs is produced for a participant. Also, a study on communication might reveal how conversational exchanges relate to deontic perceptions and interpretations of what must be done and who is to do it. (Taylor & van Every 2000.) So when we study organizational effectiveness as co-orientation, we also need to look at the narrative as well as the rhetoric nature of organizational communication. Thus

we could see co-orientation as sharing a vision of the future of the firm among its members. The vision statement is a typical example of narrative in organizational communication. Barry and Elmes (1997, 430) state that because narrativity emphasizes the simultaneous presence of multiple, interlinked realities, it can be well used for capturing the diversity and complexity of strategic discourse. In a situation where complexity increases, control over it diminishes. The management of a firm in a turbulent environment (both outside and inside the firm) might need clarifying communication tools. The most-used communication tool that comes from strategic management discourse is the concept of organizational vision.

From the perspective of knowledge work, the role of vision in knowledge creation is well-known in Nonaka's (19954, 1991) writings. Golant and Sillince (2008) argue that the construction of organizational legitimacy is dependent on both the persuasiveness of organizational storytelling and on the realization of a taken-for-granted narrative structure. The role of the organizational narrative works as the carrier and manifestation of new ideals. In addition to these two, the vision as a common goal in a turbulent business environment might have strong effects on enhancing cooperation. For example, Gullkvist and Ylinen (2008) found out that in growing companies, the communication of the long-term organizational goal clarifies the expectations of each work role and reduces ambiguity about the goals. Also, support for the positive relation of goal communication and the innovativeness of the firm has been found in resent research (Davila, Foster & Li 2009; Gullkvist & Ylinen 2008).

As the vision is often quite a simple example of narrativity in organizational communication related to strategic management, it is still not a single solution to the problematics of organizational effectiveness. Strategy formulation and implementation typically benefit from ambiguity in communication. With the use of metaphors, abstract messages like the strategy are more easily formulated and communicated, yet the meaning is constructed in a situation and individually. The ambiguity of a message can work as a strategic communication goal. Eisenberg (1984) speaks about strategic ambiguity meaning communication where message ambiguity is the communicator's pre-selected strategy. In a world where clarity is highly regarded as a communicational goal, there are situations where it could pay off to use ambiguity as a communicational strategy. In many situations, message ambiguity can promote 'unified diversity' (p. 230). By referring to Kant's phrase "Maximum individuality within maximum community", Eisenberg states that the current paradox of an organization as a social system is to maintain a sustainable level of individual goals and behaviour and, at the same time, to preserve organizational coherence and common goals. This is argued to be nearly impossible. This paradox of organizing also affects communicational practices in organizations—because of it, "strategic ambiguity can foster agreement on abstractions without limiting specific interpretations" (p. 232).

Strategic ambiguity can be operationalized on different levels in an organization. A typical area of ambiguity is organizational goals and central metaphors. Eisenberg gives a strikingly clear example of this:

> "The organizing strength of any central metaphor lies in the way it promotes unified diversity; individuals believe that they agree on what it means to part of a "family", yet their actual interpretations may remain quite different." (Eisenberg 1984, 233).

Here we can also discuss framing as a tool for creating strategic messages and their responses in audience. The concept of framing in widely used in PR and communication studies as it offers an useful framework for analysins both message and meaning creation (Hallahan 1999). For communication of strategy in organizations especially framing strategies such as framing of situations, message attributes and actions might have much value. Framing is about creating a certain context for the presented information (ibid. 224). Framing can work in different levels, for example in creating situations that signify certain issues, or in choosing the attributes to a message that resonate positively in the audience, and perhaps also in enabling a organizational action that fosters the message sender's meaning – for instance enabling an organization-wide dialogue on strategic issues while crafting the strategic goals.

Framing is about management of meaning. It is often connected with visionary leadership. Leadership might benefit framing in multiple levels: framing the organizational vision and other strategic goals helps management in making the direction more relevant and understood for the members of the organization. Furthermore, framing can help organization's members to envision the preferred future, and thus adjust their action towards the preferred way. (Fairhurst & Starr 1996.)

Framing is a tool for strategic management; both in communication of strategy but also as an approach to strategic management in general. According to Ala-Mutka (2005; see also Wickham 2007) the framing type of strategic management is typical to growing knowledge-intensive firms. As the operational enviroment of KIFs is often turbulent the key element here is to operationalize this ambiguity to serve the attainment of strategic goals. In this process of framing type strategic management, the direction and business logic of the strategy are strictly guided, but details of the strategy evolve through management learning. To enable this learning, there should be a high emphasis on organizational communication and interaction. To guide the top level formulation of business logic and direction of business, the essentials of strategy must be communicated clearly. But there should be enough room for possibilities to explore the boundaries, rich interaction, and the ability to motivate employees to learn. Unfortunately, Ala-Mutka's (2005) study concentrates on forming a successful business model for different growth phases and discusses little the forming of successful interaction in a community of professionals. Hence we can claim that there can be situations where managers may see the 'right frame', yet know little how the successful framing could be done.

Studying framing in the communication of an organization can also produce surprising findings. Fiss and Zajac (2006) studied the framing and decoupling actions of firms in strategic change situations that involved shareholder communication. The communication of strategic change does not automatically lead to structural change in an organization: the organizations that declared conformity to demands for strategic change were less likely to be the ones that actually implement structural changes. In addition, Fiss and Zajac reported that companies that do implement such changes may often feel compelled to downplay their conformity in their communication. To conclude, strategy communication using framing as a communicational technique might become more or less symbolic. Thus I will now proceed to widen our view of effective organizational communication as effective co-orientation to the perspective of organizational structure.

2.2.4.3 Communication as structures

Lissack and Roos (2000) state that nowadays, organizations are entities based more on interaction than borders or physical constraints. Sveiby (2001, 345) also discusses viewing the modern organization as a network of interaction. In a network, information and knowledge are activities, not static objects. For Sveiby, organization means relationships, informing, and knowing.

Currently, the importance of formal structure as an object of organization studies is diminishing. Informal and formal organization structures become more and more overlapping as the emergent networks within organizations arise. Of course the development of information technology has both boosted the need and given solutions for networking. In contemporary organizations, it is perhaps unnecessary to study formal and informal structures because organizations are increasingly constructed of emergent communication linkages that are temporary and transient since they are easily formed, maintained, broken, and reformed. (Monge & Contractor 2000, 446.)

However, organizational structure can be discussed as organizational routines. Routines as temporal structures of work are present in any organization (March & Simon 1958). Feldman (2000) introduces routines from a performative point of view rather than a static, rule-governed viewpoint. For Feldman, organizational routines are ongoing practices. When organization itself is seen more as result of ongoing organizing, its routines are also objects of change. Routines can be subjects of change as Feldman (2000, 613) suggests:

> "One can think of routines as flows of connected ideas, actions, and outcomes. Ideas produce actions, actions produce outcomes, and outcomes produce new ideas, it is the relationship between these elements that generates change. The fit between the ideas, actions, and outcomes is not always tight. Ideas can generate actions that do not, in fact, execute the ideas. Actions can generate outcomes that make new and different actions possible or necessary. The outcome could, for instance, be a disaster that encourages one to try something different next time. Outcomes, in turn, can generate new ideas."

Feldman argues that routines can be a useful source of change processes. On the other hand, we may argue that any social practice in an organization can act as source of change. However, as routines get repeated and re-enacted several times, there are plenty of opportunities for change and learning.

For a knowledge-intensive firm, the flexibility of a social practice (or the flexibility of a routine as well) is essential for surviving. According to Volberda (1996), bureaucratic vertical forms of organizing cannot respond to the market competition facing the firm. Volberda suggests that for a KIF, a suitable organizational form is flexible. This flexibility, nevertheless, must exist both in the repertoire of managerial capabilities (the management challenge) and in the responsiveness of the organization (the organization design challenge). For Maravelias (2003), the organizational form of a knowledge-intensive firm would be called post-bureaucracy, where coordination is achieved through webs of affect-laden relationships among individuals, relationships based on personal loyalties that interweave and reinforce one another. Drawing from Bartlett and Ghoshal (1997) and Volberda (1998), Maravelias argues that these relationships are anchored in a commitment to a set of values, norms, and meanings, which are rooted in a shared history and identity. Yet again, we face that flexibility in organizational form: action and routines link back to issues of values, culture, and norms and present themselves in relationships, as something in between the actors. So for the search of structures in knowledge work, we have to look into social practices.

There are two types of practices meaningful for the strategic management of knowledge work. First we must look into the knowledge practices. Secondly, management practices also affect strategic management. We start with the social practices related to knowledge.

Communities of practices are by the simplest definition groups that form to share what they know and to learn from one another regarding some aspects of their work (c.f. Wenger 1999). People who are being connected to each other in communities of practices learn from each other and create together new ways of doing work. However, in traditional communities of practice, cultural control might hinder learning as newcomers' proposals can be put down as 'wrong'. These tight communities of practice and also vertical bureaucracies are likely to foster the development of routine expertise rather than dynamic expertise. For knowledge creation, dynamic expertise works as source of innovation. (Hakkarainen et al 2004). Dynamic development of expertise in a community of practice within a firm requires individual-level facilitation of adjusting personal epistemic interest along with the worker's position and tasks in the company. It also seems that this adjusting takes place within close interaction between the expert and the company. The challenge for the management is how to provide space and time for experts to pursue their own interest along with the market demand or a production strategy. (Hakkarainen et al. 2004, 49-50.)

At a workplace, information travels fast in the communities of practices among its members and becomes knowledge. Initially, the key to this transformation to occur is the willingness to share information. Reciprocal information

sharing fosters all the members of the community, and all will gain from the information sharing. In a situation where the power balance about the terms of information sharing is unequal, information does not travel, but becomes an issue of power negotiations. The feeling of being able to participate in power negotiation on information-sharing norms helps the actual information sharing of a worker (Brown & Duiguid 1991, 54-55). Parviainen (2006, 168) also sees hierarchies and power positions as a substantial obstacle to collective knowledge building in organizations. Experts may have a fear of being used and thus do not share their knowledge. From the management point of view, enhancing this sharing requires tolerance and support for personal differences in the ways that information is shared. In other words, the management needs to recognize that workers use their voice individually and within different organizational processes, and yet to ensure the overall feeling of equality of knowledge sharing in the workplace. Organizational communication should also be designed to provide enough support for learning.

For organizational communication in knowledge work, it might be useful to distinguish between organizational communities of practice and collectivities of practice. A knowledge community is a local, relatively small (c.f. Allatta 2005) group of people where knowledge is decentered, tacit, and transfers in the social relations of its members. In knowledge collectivity, knowledge is more distributed and explicit, learning happens through problem solving, and there is a greater emphasis on articulate knowledge. Both exist in a company, but typical project work requires more knowledge-collectivity type of action, since the work is more goal-directed. Also, the project time frame forces to centre the action of collectivity to shared problem-solving because learning by the assimilation of tacit knowledge from others is simply too slow. So in the knowledge-collectivity type of work, there is greater emphasis on abstract documents, concepts, and other artefacts that can operate as knowledge media. On the other hand, a knowledge community relies more on enculturation and shared norms in its cooperation. (Lindkvist 2005.)

Whether the knowledge-related practices happen in communities or collectivities, for management it is essential to take note of the group-based nature of knowledge in work. Social processes play an important part in the diffusion and transfer of knowledge and learning in organizations. In goal-oriented work like project work, the processes of knowledge capture, transfer, and learning rely very heavily on social patterns. Hence to be effective, organizational practices and processes with a community-based approach to managing knowledge are suitable. (Bresnen, Edelman, Newell, Scarbroug & Swan 2003.) But 'social' (like the social media) is not the magic word for organizational communication practices as there are some evident paradoxes with the use of a firm's social capital. Edelman, Bresnen, Newell, Scarbrough & Swan (2005) address these as follows:

- Structural social capital provides access to asymmetrically distributed information, while at the same time creating disincentives to engage in wider information search.

- Cognitive social capital creates binding ties among community members, while at the same time excluding new sources of information originating outside the boundaries of the social network.

- Relational social capital creates strong normative forces that enable the exchange relationship, while at the same time deterring individuals from deviating from expected behaviours.

So the balancing act of the above 'social capital usage' (Edelman et al 2005) relies on management action. To understand these problematics that structure sets for the management of a KIF, we must return to the practices of communication.

Organizational communication in the strategic management of a firm consists of the ways and means in forms of interaction and communication practices and routines. The objective of strategic management is to direct and guide the action within the firm towards the desired future. In this process, the organizational arenas of direction and guidance are significant. To analyze the interaction in these arenas, one could use Goffman's concept of 'encounter'. In encounter there is a social situation in which interaction is potential; there is also gathering, that is, people taking part in the situation. With people, there is face engagement, and perhaps face-preserving action. (Goffman 1959).

In an encounter, there is information exchange. But the focus merely on information exchange must be enlarged to see the energy exchange happening in the encounter. Human organizations are informational as well as energic systems, and both the exchange of energy and the exchange of information must be considered in order to understand the functioning of organizations. Information exchange is itself energic, of course, but its energic aspects are of minor significance compared to its symbolic aspects. In other words, information transmission is significant for what it implies, triggers, or controls. In general, the closer one gets to the centre of organization control and decision making, the greater the emphasis on information exchange and transmittal. (Katz & Kahn 1979). Typically, the management is in the centre of the strategic operation of the firm and it always operates with some kind of management knowledge base (Sahlin-Andersson & Engvall 2002, 5-6). Hence we need to understand management practices in order to understand the communication relating them.

Strategy making and its implementation is also a social practice, consisting of both action and cognition elements (Whittington 1996; 2006). In this practice, some of the typical actors are the management, typically as the creator of the strategy, and the personnel as the fulfiller of the strategy (Mantere 2003). Thus, strategy communication can be seen as the action of gathering, creating, and disseminating the crucial information for the strategic management of the company. From a company's point of view, communication related to the creation, formulation, and implementation of a company's strategy occupies the key role in making the strategy work. A good strategy itself is nothing unless it is communicated (Kaplan & Norton 1996a; 2006). Therefore, many strategy creation and implementation studies emphasize the role of communication (Peng & Littlejohn 2001; Malina & Selto 2001). Strategy communication can be studied by

examining the different actors of the strategic management practice and their communicative actions in it.

But our organizational practices tend to be guided not only by logic but also by cognitive and social influences. Chattopadhyay, Glick, Miller and Huber (1999) studied executive beliefs in strategic decision processes and factors affecting those beliefs. They found out that social influence had a greater effect on those beliefs than functional conditioning. Among functional conditioning, they listed functional background, experience, information, perceptions, feedback, and reward that are functionally related. As elements of social influence, they listed beliefs on what other board members would think, beliefs concerning focal executives, and similarities in the executives' ages, tenures, and functional backgrounds. Their results indicate that executives were influenced more by many varieties of social influence and to a lesser extent by what is usually suggested in literature, functional conditioning (logical) factors.

So it seems that managers, while using a strategic management system and its practices, they do not 'shut down' their own belief systems and stop receiving influences from their social environment. In an organization, managers as well as other members also share cultural elements: artefacts, norms, and spoken values, and also perhaps to some extent, underlying assumptions concerning the system as well. In order to understand a management system, one must understand the culture within it and the form in which the users' beliefs are formatted and distributed.

In the knowledge work era, management tools cannot be understood as representations of reality but as artefacts shaping organizational reality, that is, management practices and created meanings in specific contexts (von Krogh & Grand 2000). Whatever system we use, one could argue that the system itself constrains its use. With a system, you can typically find some predestined language that means, for example, readily chosen concepts with meanings set by the system inventors. You can also identify procedures that contain the know-how and knowledge on how and in what context the system will work, and perhaps even an ideology can be seen connected to the system as a form of argument and rhetoric embedded in the system. The experienced real life complexity within even the simplest system is perhaps the primary reason why this study examines management systems: for every organization using a certain ready-made system, it seems essential for it to know about the communicative constrains within the system.

To summarize the above: Whether information is shared in a community of practice as tacit knowledge or in a management system as a codified management belief, relationships and trust are influential factors for successful sharing. For information sharing in interpersonal interaction, trust between interactors is essential. There are several studies which argue that trust is the most important element for workplace cooperation (Lee & Stajkovic 2005; McAllister 1995), and trust has positive effects on the effectiveness of organizational communication (Zeffane, Tipu & Ryan 2011). Support in a workplace comes from the relationships among people. Prior research has convincingly established

that an employee is involved in at least two social exchange relationships at work: one with his or her immediate supervisor and one with his or her organization (i.e., perceived organizational support) (Masterson, Lewis, Goldman & Taylor 2000). Perceived organizational support reflects the quality of the employee organization relationship by measuring the extent to which employees believe that their organizations value their contributions and care about their welfare (Eisenberger, Huntington, Hutchison & Sowa 1986, 501).

Virtual organization is another angle to look at the problematics of structure for a KIF. A virtual organization can be defined as "a collection of geographically distributed, functionally and/or culturally diverse entities that are linked together by electronic forms of communication and rely on lateral, dynamic relationships for coordination" (DeSanctis & Monge 1999, 693). This trend towards virtual forms of organizing has grown rapidly. Typically, virtual organizations are characterized as having highly dynamic processes, contractual relationships among entities, edgeless permeable boundaries, and reconfigurable structures, and also as having communication processes that reflect these characteristics. Already in 1999, DeSanctis and Monge summarized that the growing amount of electronic communication will affect organizational communication with the following implications (see Table 3).

TABLE 3 Major results of research on electronic communication and some implications for virtual organizations (DeSanctis & Monge 1999, 696).

Research on Electronic Communication	Implications for Virtual Organizations
1. **Communication volume and efficiency** - In electronic communication settings, volume tends to increase and efficiency tends to decrease. 2. **Message understanding** - Message bias decreases but comprehension is more difficult (relative to face-to face). Impression formation takes longer. Social context is critical.	**Highly dynamic processes** - Managing communication load and meaning will be difficult as business processes change repeatedly. Message understanding may go down (at least initially) when processes change. We can expect simultaneous pressures to routinize and personalize communication.
3. **Virtual tasks** - Some tasks are performed less effectively when done electronically; for example, consensus formation.	**Contractual relationships** - Some tasks may not lend themselves to execution across boundaries; design of contracts may have to vary by task, with some more formal (legal) and others more informal (psychological).
4. **Lateral communication** - broader, more diverse participation is likely; less domination and hierarchy in electronic communication (though these are not entirely eliminated) 5. **Norms of technology use** - styles of technology use emerge in individuals, group and organizations	**Edgeless, permeable boundaries** - More boundary spanning is likely; broader, more functionally and culturally diverse parties will communicate. Conflicts are likely if communication norms that are formed in different locations are not compatible.
6. **Evolutionary effects** - Impressions of others, impression management, and the degree and type of relational communication all change over time. Interpersonal relationships deepen. Norms develop.	**Reconfigurable structures** - Reliable communication norms may be difficult to develop if redesign occurs too rapidly; use of communication histories may help to shorten evolutionary time periods following redesign.

The virtualization of the organizational form has undoubtedly had an effect on all organizational communication, not only on the electronic form of communication. At its simplest level, virtualization requires a greater amount of communication and more effort in the management of meaning. While virtualization can bring together new communication parties with diverse backgrounds, it can also restrict organizational communication as various formal contracts are needed to operate within the networked resources.

Knowledge-intensive work is human work. Thus cognitive elements play an important role in knowledge work, not only on the individual level, but on the collective level as well. The relationships between work members in a community or collectivity of practice affect their collective outputs because good relations diminish distrust, fear, and dissatisfaction in the group. Furthermore, constructive and helpful relations speed up the communication process, enabling organization members to share their personal knowledge and to discuss their ideas and concerns freely. To build trust among a working group, care is essential. The management can cultivate trust also on the organizational level, not only on the individual level. Care and trust are enabled by an incentive system that rewards organizational care-building behaviour; by mentoring activities; by openly and explicitly stated values of truth, openness, and courage; by a care-oriented training program; by project debriefings and other forms of learning-oriented conversations; and by social events that stimulate relationships. (von Krogh 1998.)

For a knowledge worker, his or her own work group in a KIF serves as a strong source of social identification and self-categorization. The managerial action in ensuring the loyalty of workers still relies much on instrumental loyalty tools such as salary increases, promotions, benefits, etc. Nevertheless, social and emotional loyalty have a strong role in expert work, and these aspects of work are often the most meaningful part of the work experience for knowledge workers. (Alvesson 1996.) Thus a competent management skilfully uses these loyalty elements for building care and trust and paying attention to the different kind of practices as central stucturation element in knowledge work. Yet these practices can go beoynd organizational boundaries.

2.2.4.4 Organizational communication in boundaryless organizations

The problematics of organizational boundaries connect the studied subject—organizational communication in knowledge-intensive firms—to the society at large. As organizational life is complex interplay between organizational, national, and global factors, the study of organizational communication can reveal factors that help us to understand our society in a bigger picture (Mumby & Stohl 1996).

The turbulence of global economics is familiar to emerging fields of which many can be labelled as knowledge-intensive, such as the information and communication technology business. Cushman and Sanderson King (1989) propose that especially the fast-growing high technology firms should adopt

the principles of fast-speed management in order to survive in the changing (and growing) business environment. These fast speed management principles consist of the following:

- Companies must stay close to their customers and their competition.
- Companies must think constantly about new products and invest in development.
- Companies need rapid and effective delivery of new products. This requires close cooperation between design, manufacturing, testing, marketing, delivery, and servicing systems.
- Product quality, user friendliness, ease of service, and competitive pricing are essential for market penetration.
- Companies must be prepared for fast market changes, quick market saturation, and unexpected competition, also from the perspective of employees.
- Companies must have corporate cultures which emphasize change, re-evaluation of values, learning, and do not judge failure.

These principles present some structural starting points for many knowledge-based firms. However, not all KIFs are fast growing or operate in fast-changing business environments. The most interesting point Cushman and Sanderson King argue is that there should be close ties outside the firm: with customers, competitors, sources of technological development, and markets. Fast-speed management thus goes outside the traditional borders of organizations. Cushman and Sanderson King (1989, 160) argue that human and technological resources in high tech firms are interdependent and sequential in influence. At the same time, management processes become computer-activated and computer information-dependent. Of course, the organizational communication processes also become computerized.

Knowledge does not exist solely inside a firm. Organizational boundaries are often blurred in knowledge-intensive work. Sveiby (2001) presents the illustration on knowledge transfers in a knowledge-intensive organization. In his picture (Figure 2), the boundaries of the firm go beyond physical constrains. External structure is just as important an element in the knowledge creation of a firm as internal structures or individual competencies.

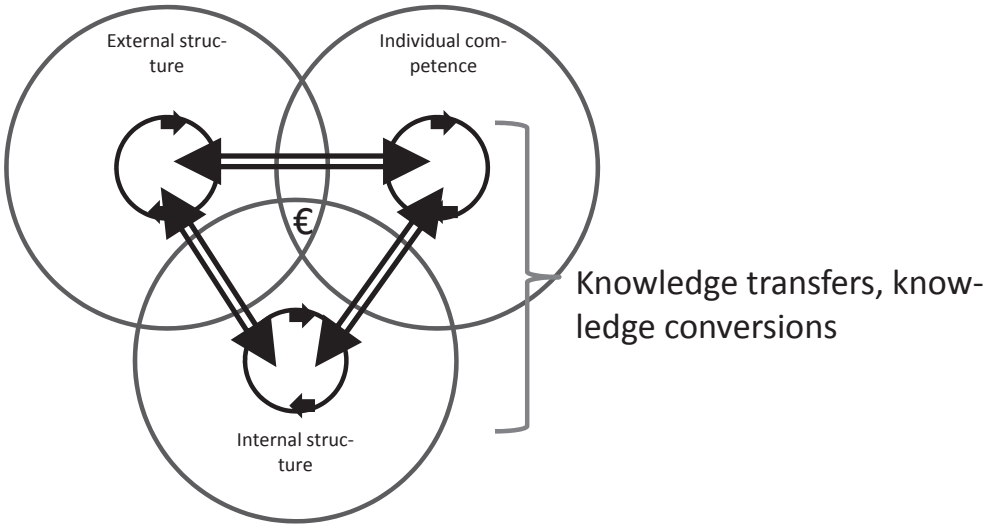


FIGURE 2 The firm from a knowledge-based perspective (Sveiby 2001, 374).

For Sveiby, there are nine knowledge flows in knowledge-intensive firms that require knowledge transfer:

1) between individuals;
2) from individuals to external structure;
3) from external structure to individuals;
4) from individual competence to internal structure;
5) from internal structure to individual competence;
6) within the external structure;
7) from external to internal structure;
8) from internal to external structure; and
9) within internal structure (Sveiby 2001, 348).

These knowledge flows create the intangible assets of the firm. Whereas external transfer is conceptualized as brand management and customer relationship management, internal transfer relates to explicit administrative processes, internal networks, organizational culture, and the competences of individuals. Most notably, there is knowledge transfer beyond administration because there are knowledge flows between the individuals and the external structure of the KIF.

For a knowledge-intensive firm that produces innovations, it is crucial to build access to social networks where important knowledge for the firm is produced and distributed. Interaction in this social system, often as nested networks, creates innovations (Greve 2004). However, as the relationships in knowledge-producing social systems are often based on informal, naturally occurring networks or networks of practice outside the firm, the controllability of these networks becomes an issue. As a result, corporate management is finding out that knowledge cannot be managed using the same tools that are appropriate for dealing with physical goods. Managing social networks and networking is needed in KIFs. (Teigland & Hamrefors 2005.) Communication has become more relationship-based (DeSanctis & Monge 1999). Now the relationships outside the firm have become a more meaningful part of the firm's organizational communication landscape. The need to build flexible form of organization is not only an issue of cost-savings and more efficient production; it is also an issue of value creation. New forms of organizing knowledge work beoynd the traditional organizational structures and forms can produce something that has more value to the customer. (Kalakota & Robinson 2001.) In today's digital economy we live in, these new network forms of organizations have become normal ways of doing business especially for the ICT sector.

The network organization as a term refers not to a single organization but to a collection of organizations that have a more or a less formal relationship between them, and thus there is lot of interaction across the the formal boundaries. These network organizations can vary from permant networks to situational networks, from equal networks to networks dominated by a leading firm. (Powell 1990; McPhee & Poole 2001.) These business networks are today often called 'business ecosystems' and this literature on ecosystems deals much with issues derived from the evolutionary orgin of the term such as organic growth, selection, and survival (Corallo 2007). Rapid organizational redesign is typical for growing network organizations. Hence, managing the constant change is one major organizational communication issue for a network organization / business ecosystem. Network management is thus mainly communication and interaction as the business ownerships and interests are scattered among different companies. As the new digital technologies are a recognized drive for many business ecosystems (Corallo 2007), the network organization is thus a familiar operational form for many ICT companies.

Not only these 'business ecosystems' but also the role of the customers span the traditional boundaries of a firm, especially in ICT field. When business is based on serving B-to-B customers with certain expertise, utilizing of this expert knowledge requires close interaction between parties. Alvesson (2004) states that the role of the customer is very significant for the operation of knowledge-intensive firms. First, the customer serves as the legitimizer of the expertise of the firm. Second, this legitimation works also on the level of the individual expert. The built-in idea in expert-based knowledge work is that without customers you are not considered as an expert. Communication with

the customers is thus both necessary for productive knowledge work in general as it is necessary for the worker herself in preserving the expert identity.

An interesting detail is that the discussion on organizational identity should not automatically exclude expertise used outside 'normal' employment relationships. In a close interaction of different experts, working together in a network organization, it often quite hard to see where the original boundaries of the firms lie, and who is the customer and who is the supplier. Contracting—to hire an outside expert to perform the work in a contractual relationship—also has an effect on workplace practices in knowledge work (Barley & Kunda 2006). Especially in ICT companies, contracting has been a way to acquire a competent workforce. In the high tech business, it is typical that a workplace consists of workers whose employers are different organizations. However, in the work, the common goal, such as a project's goal, is shared. Osnowitz (2006) states that for these contract workers, the cultural norms and expectations of the occupation or professional field, such as ICT, play a big role in their competence to move from one position to another. The expectations of one's work and performance are thus to some extent issues of occupational culture that contract workers have internalized. Osnowitz (2006, 23) discusses the 'code of commitment': It's in the norms and values of these workers, as well as in those of their contractors, that hired help will finish the job once started. So there is little motivational or loyalty-building action needed from the contractor except money. These blurred organizational boundaries are an issue for effective management of knowledge work. For example: How to motivate the workforce which contains experts from several different firms?

Interaction with the outside world is a 'must' issue for any knowledge-intensive firm. Communication beoynd organizational borders on many levels of operation is needed for the survival of the firm as well for continuous value creation for customers. An interesting question is: "What is strategy communication when the organization itself is blurred, or boundaryless?"

2.3 Summary

In this chapter, I have discussed organizational communication in modern knowledge-intensive firms, first based on the history of management (paradigms) and then elaborated through the lens of key problematics in the theory of organizational communication. I have built a picture of organizational communication in the strategic management of knowledge work that requires understanding the meaning of voices, participation, identity, dialogue, shared vision, framing, new forms of organizational structures, and the boundaryless nature of knowledge work. This arena of organizational communication in knowledge-intensive organizations seems to consist of multiple overlapping discourses. Two of them are the main interest of this study: the managerial discourse of prevailing management paradigms and the knowledge work discourse. They both have their own interests and discourse histories. Yet they

both exist in the daily practices and routines of a knowledge-intensive firm, thus influencing the practices of organizational communication. Hence, Figure 3 presents the research object – the knowledge-intensive firm – in the pressure of the prevailing management paradigms. This is the general theoretical foundation for this study.

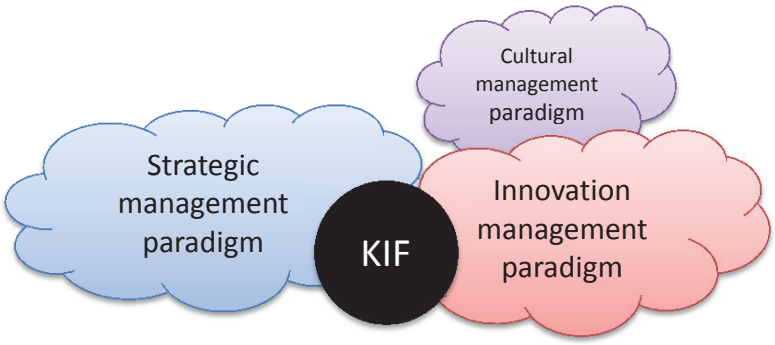


FIGURE 3 Theoretical foundation from the perspective of management sciences.

When we compare these management paradigms, for example, when looking at the strategic management of a company with a knowledge-creation and expertise frame, as the knowledge-based theory of the firm suggests, traditional strategic management tools might not work in getting a competitive advantage. Perhaps the current ideas of strategy communication should change as well. It is widely acknowledged that successful organizational change requires communication that encourages openness, dialogue, and honesty (e.g. Henderson & McAdam 2003). "For firms to be able to compete on the basis of knowledge, managers have to be able to manage employees not only to interact in order to share knowledge, but also to use that knowledge to create new knowledge." (Un & Cuervo-Cazurra 2004, S40). Management in the information age, as management of a KIF, seems to be the multitasking development of individual, group-level, and company-level competencies as described above. Strategically thinking, the development of collective expertise and knowledge building seems, however, more crucial than the development of mere individual skills through separate trainings and individual curriculums. However, we cannot neglect the cognitive issues related to knowledge work, such as trust and identity. So beyond those it might be strategically crucial to create and maintain an organization capable of developing new mental models needed by the strategic change. This is something that management textbooks rarely discuss.

As an organization's capability of creating and communicating knowledge is seen as a resource that can create a global strategic competitive advantage (Tucker, Meyer & Westerman 1996), communication becomes the single pervasive element of the strategic guidance of a knowledge-intensive firm.

Work, individual development, learning in communities of practice—all these contribute to organizational learning, which is an issue of the strategic management of the firm. Organizational communication in knowledge-intensive firms should be seen as an enabler of learning and the tool to manage the firm's unique collection of knowledge and, simultaneously, organizational communication should consider the ways how the previously discussed issues of voice, identity, organizational effectiveness, structures, and the boundaryless organization could contribute to the success of the organization.

In this thesis the focal point is how strategy is made to be understood and acted upon among the members of an organization. Modern business management is still very much influenced by the strategic management paradigm (e.g. Seeck 2008). Within this strategic management frame, the ideals of organizational communication are still affected by elements typical to this management paradigm. Strategic management in textbooks is typically a process of three stages. First, the strategic intent is basis of formulation of strategy, then strategic alignment means restucturing the organization, people, culture, and leadership to support the intent, and finally there is strategic realization – the change management. (Hardy 1994.) The need for participation of employees in all these stages is stated strongly, as strategy happens through people. This reference shows an example of this thinking:

> "Effective communications engage employees. With a clearer understanding of the organization's strategic goals and of their individual role in accomplishing them, employees can focus on the activities that are most important. They will also gain an intuitive sense of the right thing to do—and more importantly, do it." (Norton & Coffey 2007, 5.)

This quotation is also an example of how communication is seen in the strategic management paradigm. It also shows that organizational communication is crucial to strategic management. For example, the term 'communicate' has been strongly present in Kaplan's and Norton's writings. For them, communication is making the strategy visual and simple enough with mechanisms called the Strategy Map and down-cascading Scorecards. The Strategy Map describes the strategy (causal relations of issues); the Balanced Scorecard communicates and measures it. The concept of the Balanced Scorecard is not the tool to create the strategy (strategy exists anyways); it is the tool for defining it and communicating it (Kaplan & Norton 2001b; 2001c). Effective strategy implementation needs the alignment of human capital and management systems (Kaplan & Norton 2006, 263). The alignment of human capital means to gain commitment to presented strategic objectives. This commitment is gained by using communication and education as tools (Kaplan & Norton 2006, 264). The main tools for this education are, of course, the mechanisms of the Strategy Map and Balanced Scorecards. To operationalize this 'ideology' or paradigm of strategic management, this study concentrates on the Balanced Scorecard initiated by Kaplan and Norton (1992) as a typical, yet very sophisticated and elaborated example of strategic management in practice. The key question is, "What is the communicational value added by this strategic management tool

in the everyday context of a knowledge-intensive firm?" Figure 4 combines the reseach's theoretical framework as following:

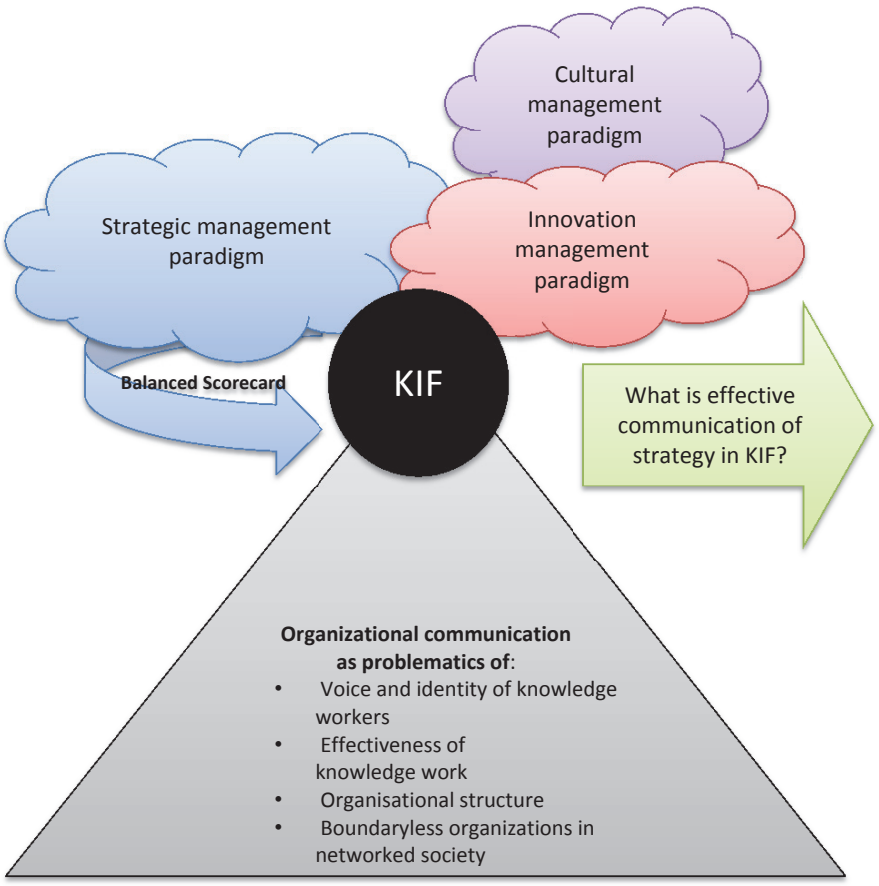


FIGURE 4 Theoretical framework – combining management and communication perspectives.

To conclude, this paper studies organizational communication related to the strategic management of a firm as a situated practice that reflects itself through the organization's members' communicative practices. This investigation aims at describing the workplace discourse—the specific interpretive frames, rules, or scripts that influence the practical, meaningful action (c.f. Chua 2007) of strategic management of a knowledge-intensive firm on the worker level. This study sheds light on this practice with 'interactional view on communication' (Eisenberg 1984, 229). By revealing the 'messiness of practice' with situated details (Chua 2007), another goal is a better understanding of the prevailing management paradigm. Although management paradigms can be interpreted simply as management fads or fashions, they have an enormous impact on critical issues in workplaces, such as control, efficiency, growth, quality of working life, ect. (Guillén 1994.) Currently, there is yet unresolved tension

between rational and natural approaches on management. To put it short, knowledge workers are still managed and controlled with monetary rewards and socio-cultural means of control (Alvesson & Kärreman 2004). Nevertheless, we cannot assume that knowledge-intensive work consists only of flexible and empowering management practices that enhance organizational communication (e.g. Powell & Snellman 2004). I believe there is a tension between these discourses that will also reveal itself in the strategic management practices of the case companies in this study. Using organizational communication as the research domain, I seek answers to these specific questions:

- What kind of organizational communication related to the strategic guidance of the firm is there in the studied Finnish KIFs?
- Does the Balanced Scorecard have a distinctive value for the organizational communication of these KIFs?

Hence, the overall framework how the research questions are addressed from the perspective of theories presented in Figure 5.

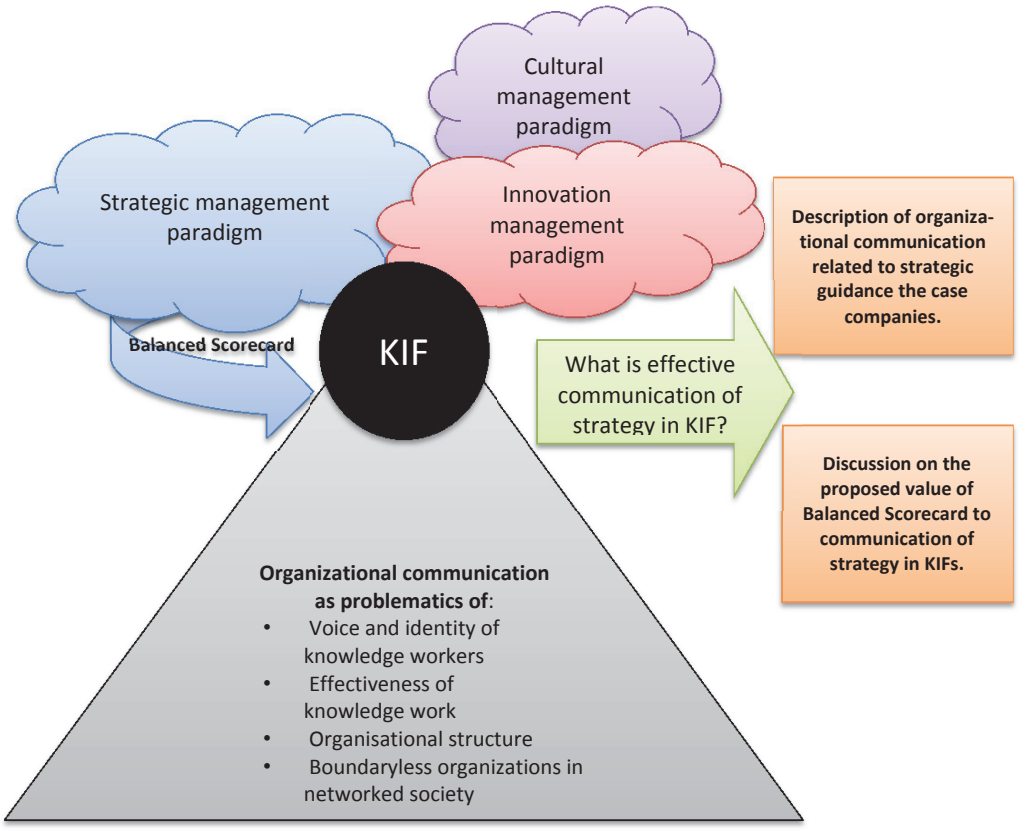


FIGURE 5 Theoretical framework completed with research outcomes.

In the next chapter, the Balanced Scorecard will be examined as a representative of the strategic management paradigm and its acclaimed value for organizational communication in knowledge work will be investigated.

3 THE BALANCED SCORECARD AS MANAGEMENT COMMUNICATION

The Balanced Scorecard (BSC) is perhaps a one of the best known management tools for companies globally. Several authors list it among the most widely used management tools: In 2010 it was ranked the sixth most used management tool (Rigby & Biladeau 2011); in 2007 Fortune magazine reported the BSC being used in 40% of Fortune 1000 companies (Thompson & Mathys 2008). In this study, the Balanced Scorecard is defined as a strategic management system that is based both historically and ideologically on the management philosophy of Management by Objectives, MBO.

3.1 Management systems

Management systems describe how managerial control is achieved in an organization. Why do they exist and what do organizations do with them? According to Saari (1998, 15), management systems are developed for organizational problem-solving purposes. The management of an organization needs techniques, methods, and systems to ease managerial work, that is, to make decisions. These management techniques, methods, and systems often have their basis in practical-level solutions that have been developed by an individual to a certain perceived problem situation. Change inside or outside the organization is typically causing these perceived problems. When a set of techniques and methods is seen as a working solution to a certain problem, it usually starts to spread out to other organizations and starts to be integrated into existing managerial systems. The intuition used in the individual-level problem solution is soon replaced with a system consisting of a predefined logic suitable for different organizations.

Saari (1998, 21–25) lists typical features of a management system. Common to most systems are these:

1) Management systems are developed for purposeful and appropriate use.

2) One single management system is not capable to solve all problems in organizations, so specialized systems are needed.

3) Management systems are relatively permanent.

4) The key advantage of a management system relies on its universality.

5) Management systems have a tendency to spread.

6) Management systems have a tendency to constitute to larger systems.

7) Management systems and their guidelines have a tendency to constitute to a form of thinking, even to an ideology (e.g. quality assurance, management by objectives)

Management systems can be seen as conceptualized thinking about management. Frequent and wide use of a specific management system creates and connects certain meanings about the system. One can speak about thinking or even ideology when a management system is supported with a conceptual framework that legitimizes the optimal use, constraints, and general applicability of the system.

In the knowledge economy era, management systems and tools cannot be understood as representations of reality, but as artefacts shaping the organizational reality, that is, management practices and created meanings in specific contexts (von Krogh & Grand 2000). Whatever system we use, one could argue that the system itself constraints its use. With a system, one can typically find some predestined language that means, for example, readily chosen concepts with meanings set by the system inventors. One can also identify procedures that contain the know-how and knowledge on how and in what context the system will work, and perhaps even an ideology can be seen connected to the system as a form of argument and rhetoric embedded in the system. The experienced real-life complexity within even the soundest system is perhaps the primary reason why we are interested in management systems. For every organization using a certain ready-made system, it seems essential to know about the communicative constrains within the system.

Let us first look at management accounting as a starting point for research on management systems. The terms 'management accounting systems' and 'management control systems' are near synonyms and sometimes used interchangeably. However, management accounting systems (MAS) refer to the systematic use of management accounting practices such as budgeting. 'Management control systems' is a broader term that includes MAS as well as other types of control, such as personal and clan control, but also organizational control mechanisms like quality control. What makes management accounting systems interesting from the perspective of organizational communication is that the reports from a management accounting system serve as "a main source of data of the corporate communication." (Chenhall 2003.)

From the management point of view, accounting reports attempt to describe the collected information as a meaningful system. But it is the management that gives the meaning to these reports. This information is used to describe and communicate the corporate message. So management accounting reports play a role in strategy communication. Yet there is no universal truth in them. According to Mellor (in Giddens 1997) the meaning of management accounting reports is deeply context-dependent and the context is set by the managers reading the reports. The communication based on these reports is also heavily context-dependent and there is always room for alternative interpretations.

Also, 'performance management systems' is a term closely connected to management control systems. Performance management has many definitions. Armstrong, first in 1994, defines performance management as:

> "Performance management is a strategic and integrated process that delivers sustained success to organizations by improving the performance of the people who work in them and by developing the capabilities of individual contributors and teams." (2000, 2)

However, when we speak about people, performance management relates back to the company's financial result. Like in management accounting, the traditional dimensions and measures used to measure the performance of a company are financial (Laitinen 2002)—and they still are. The need for non-financial performance measures states back to management theorists' ideas in the early 1980's. For example, Kaplan argued in 1984 that financial performance measures do not provide accurate information of a company's operational performance. For example, Johnson and Kaplan (1987) claim that there is a need for new performance measures, and Neely (1999) states that financial measures fail to provide information on customer needs, competitors' actions, and how operational development goes on.

Both management control systems and performance management systems aim for organizational control with some systematics. Performance management systems focus more on controlling the results made by people, whereas with management control systems, the focus is more on controlling the whole management process. Management control is "the back end of the management process" in a continuum involving objective setting, strategy formulation, and control (Merchant & Van der Stede 2007, 6). The human element is present in a management system either as performance management or in another form of control over personal behaviour, and there is always a power setting within a management system.

The simple reason for the use of a management system is that it creates value to the firm. Stix (2010) states that organizational control systems can generate value by leveraging organizational capabilities. In her study, a positive correlation was found when controls on results are associated with market-related capabilities and cultural controls are associated with innovation capabilities.

Nevertheless, we can argue that there are also other needs for using a management system. The adoption of a management system can be viewed also from the perspective of innovation diffusion (c. f. Rogers 1962). Abrahamsson (1991) created a framework to analyze the adoption and rejection of administrative technologies as organizationally effective and ineffective innovations. As a critique to the efficient-choice view on adaptation that has ruled innovation diffusion literature since Rogers' work in 1962, Abrahamsson states that we must adopt a wider view on innovation diffusion and the rejection of administrative technologies in organizational settings in order to understand the phenomenon better. He adds two dimensions to explain the diffusion and rejection of administrative technologies: outside-influence and imitation-focus. With these dimensions, three new perspectives for diffusion and rejection arise: fashion, fad, and forced-selection. Later Abrahamsson (1996, 257) concentrates more on the fashion perspective of managerial systems, defining it: "a management fashion is relatively transitory collective belief disseminated by management fashion setters that a management technique leads to a rational management progress". Management fashions are needed in organizations in order to support the norms set by stakeholders about management rationality and processes. In a world where impression management and relationships are essential for a firm, this can be a legitimate reason for adopting a management tool. Another point is that management fashions are also tools of managerial learning and thus important phenomena for management educators who, in turn, enhance the diffusion of the tools.

One could argue that management systems are an indisputable part of today's post-modern organizations. The diffusion and rejection of various management systems is also common behaviour in organizations and almost even too familiar to all of us working in them. We have organizational problems and we seek for problem-solving tools. Critique arises when we still perceive problems despite all the systems and tools developed to prevent organizations from having those problems. Merely adopting another new system or tool after another can serve as an endless source of corporate cynicism. As Abrahamsson (1996, 280) quite dramatically puts it, "management techniques that become fashionable have massive, sometimes helpful, but sometimes devastating effects on large numbers of organizations and their employees". Further on, this study will concentrate on a management system called The Balanced Scorecard, developed originally by Kaplan and Norton in early 1990's.

3.2 The Balanced Scorecard as a management system

In this chapter, I first discuss whether the Balanced Scorecard can be labelled as a management system. Robert S. Kaplan and David Norton (1992) first introduced the Balanced Scorecard as "a new approach to measure organizational performance". In the year 2006, after several articles and four

collaborative books, Kaplan and Norton called the Balanced Scorecard "the strategy management system" (Kaplan & Norton 2006, vii). This 'title' can be found in their work on the Balanced Scorecard since 1996.

Comparing the definition of the Balanced Scorecard (BSC) made by Kaplan and Norton (2006) with Saari's (1998) definition of a managerial system, one can admit that similarities can be found. The origin of the BSC lies in solving the problem of how to measure the non-financial aspects of organizational performance that have an impact on the financial outcome. Kaplan & Norton (1992, 72) compare this problem of a manager to a situation where a pilot flies a plane with information on altitude only and does not receive all the information that is generally provided by the control panel gauges. According to Kaplan & Norton, with the BSC, a manager can really 'see' what is going on in his or her organization.

One could argue that the origin of the BSC lies in Drucker's idea of Management by Objectives (MBO). Dinesh and Palmer (1999) compare Management by Objectives and the Balanced Scorecard and conclude that both are management systems that align tangible objectives with an organization's vision. Their philosophies and applications also share similar ideas. This leads Dinesh and Palmer to state that the problems with MBO as a management system can be similar to problems with the BSC, the greatest being partial implementation, using only bits and pieces of the whole framework, and ignorance about the amount of collaboration needed to achieve crucial goal congruence in the company. From the organizational communication point of view, the latter is definitely an interesting lead and needs to be studied more carefully. However, Kaplan and Norton (2006) specifically distinct the BSC from MBO, arguing that MBO is distinctly different from the BSC in employee objective setting because MBO is more restricted and enforces a narrow, unit-based view on employee objective setting. They state that the BSC provides better alignment of employee and corporate objectives than MBO; in their words:

> "In contrast, when employees, through communication, education, and training, come to understand the strategies of their unit and enterprise, they can develop personal objectives that are cross-functional, longer-term and strategic. (Kaplan & Norton 2006, 266.)"

It is clear that the management practice called the Balanced Scorecard is 'a true child' of the Systems Rationalism paradigm. In detail, the BSC has many similarities to MBO (Dinesh and Palmer 1999), and MBO is often seen as the origin of modern management (Juuti 2001), at least here in Finland. The BSC is also a very common management tool in Finnish companies (e.g. Toivanen 2000). Nevertheless, as the Balanced Scorecard represents the school of strategic management, and thus structural theories of management (Seeck 2008), it has also borrowed features from the Cultural Theories paradigm. The rhetoric of the Balanced Scorecard provides evidence that it is the key for driving performance in organizations, and it transforms strategic management paradigms by placing the emphasis on the enablers instead of on the results

(Oyon, Mooraj Hostettler 1999, 481). Busco, Riccaboni and Scapens (2004) claim that management systems, presented as tools or technologies, deeply present and represent shared organizational values—this means that they are tools that shape and are being shaped by the organizational culture. As Busco et al. define organizational culture "as a socially constructed and validated pattern of shared basic assumptions, which have been developed by a specific group of individuals as it learns to cope with its problems of internal integration and external adaptation" (ibid., 5), we could argue that in some organizations, the BSC is a cultural element.

From the perspective of Cultural Theories, on the one hand, the measures derived from the company's BSC-based management system can be seen as artefacts or symbols that all members of this organization share. On the other hand, talking about the measures tells us about the management ideology of a certain controllable structure and thus represents ideas related to the structural paradigm. However, despite the management paradigm perspective, perhaps the greatest debate in classifying the Balanced Scorecard relates to this question: Is the Balanced Scorecard a system of measuring organizational performance or a strategy formulation and strategic management framework? As years have passed, the initial idea of the BSC from Kaplan and Norton has shifted towards the latter (e.g. Kaplan & Norton 2001a; 2006; 2008b). Perhaps another reason for this ideological shift is in the failures of performance measurement systems. Meyer (2002, 17) agrees that in many ways the BSC seems to be well suited for overall organizational performance measuring, but it lacks the ability to appraise and compensate for people's performance. Meyer thus suggests this as a reason for viewing the BSC more as strategic management system than a sheer performance measurement tool.

Today, the essence of the BSC is perhaps best described by the vast internet sources developed for promoting it. The quote below is an example of how the BSC is acknowledged globally:

> "The balanced scorecard is a strategic planning and management system that is used extensively in business and industry, government, and nonprofit organizations worldwide to align business activities to the vision and strategy of the organization, improve internal and external communications, and monitor organization performance against strategic goals." (Balanced Scorecard Institute 2010.)

The development of the BSC over the last 21 years has made it more of a system of strategic management (Cobbold & Lawrie 2002; Lawrie & Cobbold 2004; Bible, Kerr & Zanini 2006). The rhetoric of the Balanced Scorecard provides evidence that it is the key for driving performance in organizations, and it transforms the previous strategic management paradigms by placing the emphasis on the enablers instead of on the results (Oyon, Mooraj & Hostettler 1999). The basic concept of the Balanced Scorecard has been expanded to various areas of expertise. These include for example scorecards for supply chain management, marketing, corporate communication and crisis communication (e.g. Brewer & Speh 2000, Zerfass 2005; Vos & Schoemaker 2004; Palttala & Vos 2011). However, the roots of the concept lie in the management

(accounting) systems, and the philosophy of the Balanced Scorecard can be summarized with this rule:

> "You can't manage (third component) what you can't measure (second component) [and] [y]ou can't measure what you can't describe (first component)."

Relating back to the management accounting reports, the BSC works as a management control system. Management accounting reports function as sources of the 'first component' of the 'BSC rule' presented above—describing the issues that are measured in the firm and, thus, controlled.

3.3 Adopting and implementing the Balanced Scorecard

But what is the value of the Balanced Scorecard as a management system? Why has it so widely distributed itself? Is it just a popular management fad or fashion—sweet talk but no substance? It is not a new idea to view management as rhetoric. Management is still often claimed to be similar with persuasion. One interesting view to this is provided by Nørreklit (2003), who studied the BSC with a rhetoric analysis viewpoint. Her conclusion is that the BSC texts of Kaplan and Norton lack the academic requirements of sound argumentation and resemble propaganda—for example, the reasoning in their texts rests very much on the power of authority of the authors themselves and the prestige of the Harvard Business School. According to Nørreklit (2003, 611), the Balanced Scorecard belongs to the genre of 'management guru' texts. These texts use very many analogies and metaphors but little scientific proof for their arguments. The texts are very appealing to a large public, but also have downsides: the writings can be used for multiple purposes from the management point of view because of their ambiguity. Nørreklit also claims that rhetoric is the key management tool, and management in general constantly needs new rhetoric. So the popularity of the BSC is partly made with its appealing rhetoric.

Another reason for the success of the BSC can be found in the ways how the BSC is promoted. Ax and Bjørnenak (2005) studied the propagation of the BSC in Sweden. Their goal was to "describe specific characteristics of the way the BSC messages are being communicated to potential adopters in Sweden" (p. 2). Their results indicate that the communication structure of the BSC in Sweden uses the fashion-setting process features described by Abrahamson (1991). According to Ax and Bjørnenak (2005), the supply side appears to be a very influential actor in affecting the diffusion of managerial accounting innovations. When acting as 'fashion-setters', in order to sell their consultancy services, the suppliers (in this case, consultancy firms, early adopters, and accounting academics) actively transform the original BSC package into a new set of elements to fit better to the beliefs of the the 'fashion-followers' – the byuers - on the BSC. Figure 6 shows the 'packaging' of information used to propagate the BSC in Sweden.

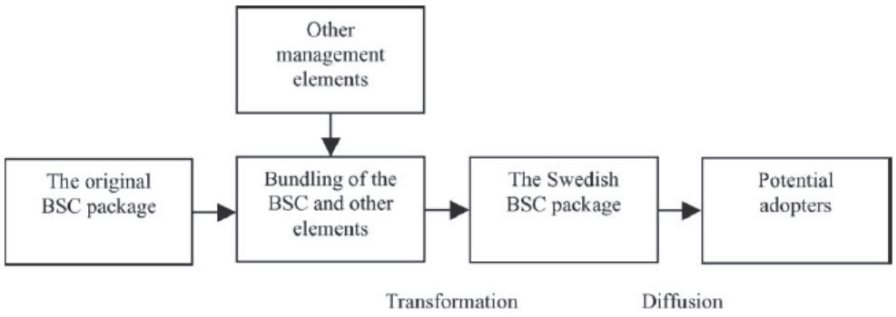


FIGURE 6 The packaging and diffusion of the BSC in Sweden. (Ax & Bjørnenak 2005, 17.)

To understand better the popularity of the Balanced Scorecar Nørreklit (2003) proposed to study the relation between the BSC and persuasion, even propaganda. Let us shortly view the rule of the effectiveness of persuasion tactic by Pratkanis and Aronson:

> "The successful persuasion tactic is one that directs and channels thoughts so that the target thinks in a manner agreeable to the communicator's point-of-view; the successful tactic disrupts any negative thoughts and promotes positive thoughts about the proposed course of action (1992, 24)."

Drawing from the work of Nørreklit (2000) and Ax and Bjørnenak (2005), some form of persuasion to promote BSC adoption has definitely been used. We could see this as the promotion of the ideology and total concept of the Balanced Scorecard. Pratkanis and Aronson (1992, 29-31) continue that modern propaganda often uses the limited cognitive processing of the target. Facing dissonance (especially emotional) between one's own thoughts and the message, people tend to take the first solution offered to avoid the dissonance. Analogous to this is the idea of the message "you are not a good/modern/innovative leader if you are not using this tool". The possible existence of these kinds of persuasive tactics in BSC diffusion could be one answer for the success of the BSC among the busy top management people.

The Balanced Scorecard, hype or not, when implemented in an organization, becomes an issue that affects the way employees work and the way they themselves and their work are been evaluated by their supervisors. When dealing with the Balanced Scorecard as a strategic management system, one could argue that we need a better understanding of how this system affects the people adopting, implementing, and 'living in' it.

Like marketing, leadership and management have traditionally been seen as one-way message sending—the idea of top-down communication. This is similar to the idea of propaganda that is, simplistically put, to disseminate messages to be adopted as they are by the receivers. In management studies, there has traditionally been little room for two way communication in management literature. Marketing scholar Ballantyne (2004, 113) says that "The

problem facing one-way message makers is that words are seldom adequate to represent what we mean. The problem is not in the limited way language is used; the problem is the limitation of language". According to Ballantyne, in order to be persuasive, one should see communication as interaction that also contains relationship-specific knowledge instead of disseminating one-way messages containing purely the sender's meaning. He suggests that the key to successful communication lies in interaction that is the source for common knowledge, new knowledge, and mutual trust. Change of behaviour always builds on knowledge and trust. Perhaps here lies something of the rhetorical attractiveness of the Balanced Scorecard as well. There is definitely something familiar in it from previous management systems, something new (mainly the idea of measuring intangibles), and a trustworthy source of dissemination. But still, the rhetoric is not enough reason for its success. Let us look next at the research on the reasons for adopting the BSC and its impact on companies.

A simple way to analyze the reasons of implementing the Balanced Scorecard as a management system is to look into to the research reporting on its advantages for a firm. There is research reporting that the Balanced Scorecard responds quite well to the problematics of the 21st century's management challenges (Cobbolt & Lawrie 2002; Brown 2007; Bremser & Barsky 2004). In general, management systems like the Balanced Scorecard are systems of control. Simons (1995, 5) defines management control systems as "formal, information-based routines and procedures managers use to maintain or alter patterns in organizational activities". Moreover, the focus of control in today's business management is in information and its flows, not in the direct control of the labour force. Thus today's management control systems are vehicles for communication routines in an organization as they help managers leverage their attention, liberate them from decisions that can be delegated and controlled by exception, and supply information when the informal network is overloaded (Davila & Foster 2006).

The reasons for adopting a management system like the BSC are various. Davila, Foster and Li (2009) suggest that certain events trigger the need for adopting a management (control) system such as the BSC. One trigger could be the need to legitimize the management process for external parties of the firm (e.g., external stakeholders such as shareholders). Internal triggers often relate to the manager's own background and experience, or even the lack of it. Learning by doing can be a reason for introducing the BSC to a firm as an answer to experienced problems in management.

There is a general understanding that the Balanced Scorecard specifically addresses the problems of knowledge or innovation-intensive firms. (Davila, Foster & Li 2009.) Formal management control systems can help innovation management as they reduce the need for individual discipline, and perhaps even promote active innovation as a variety of behaviour (Davila 2005). These systems can also produce data that as analyzed and can generate strategically valuable information for the firm (Ittner & Larcker 2005). These suggestions are

also present in the writings of Kaplan and Norton, as they emphasize the communication perspective of the BSC implementation:

> "Companies communicate their strategy and scorecard holistically. Instead of cascading objectives through the chain of command, as is normally done, they communicate the complete strategy down to individual employees. Individuals and departments at lower levels are challenged to develop their own objectives in light of the broader priorities; in some cases, personal scorecards are used to set personal objectives. Many pleasant surprises result from this process as individuals find new ways to do their jobs and identify areas outside their normal responsibilities to which they can contribute." (Kaplan & Norton 2001a, 151).

For this study, this reference shows some of the true essence of the BSC philosophy of Kaplan and Norton. Their focus on communication here means communication of the whole strategy—the big picture—rather than telling people straight away what the objectives for their work are. Even further, the BSC proposes interactivity and innovation as people should understand more of their personal contribution to the firm. The process of cascading down is thus more a process of mutual understanding than a process of giving directions. Of course, achieving understanding is more effective organizational strategy communication than just telling people their goals. And effective strategy implementation means effective communication. Perhaps this is one lucrative element for adopting the BSC.

Drawing from the work of Lukka and Granlund (2002), Dechow continues to describe three different genres of BSC implementation research. A very typical genre is a textbook-type approach to the Balanced Scorecard where most of the research interest is in how an organization should use the BSC as a technical management solution or as a management tool. These studies concentrate on the 'wants' of management instrumentalism that the elements of BSC are compared against. Dechow argues that the philosophy behind these studies is that management is all about the right tools, and there exist universal stories about organizing. In other words, what works in one organization must work in other when the wants and the solution match. (Dechow 2006, 142-143.)

Another genre, the 'Gaps genre', is about research concentrating on the gaps between the BSC in principle and in practice. These studies are numerous, but all in all, they mostly lack the discussion and findings on what the BSC really means to its users. It is also an established concept for these scholars: they show us gaps between the concept and its implementation outcome, but produce little knowledge why these gaps exist. (Dechow 2006, 141-142.)

The critical studies, or the 'Despair genre' as Dechow puts it, criticizes the BSC, claiming it does not work or that it does not provide what it promises. Critics also state that the BSC can be used as a political tool in organizations (eg. Lawrence & Sharma 2002). Dechow, on the other hand, criticizes the critics, saying that they are taking too philosophical a viewpoint in their work, and it is impossible to distinguish whether the 'not working' is because of the concept or elements of its implementation. These critics also take the BSC as a stable and unchangeable object with properties that lead to despair.

The main message of Dechow is that there is a lack of studies on Balanced Scorecard implementation that would concentrate on the perceived and constructed, 'real' meaning of this concept both for organizations and for individuals working in them. If the concept is not stable (as Dechow argues), and there is not only one solution how it should be used (as many different how-to-implement books show), what, then, is the secret behind the Balanced Scorecard's success? The focus on communication? It is not new what Peng and Littlejohn (2001) argue: effective communication is a primary requirement for an effective strategy implementation, but communication itself does not solely contribute to the success of a strategy implementation.

There are recently published empirical studies that prove the financial value of the Balanced Scorecard for a firm. Davis and Albright (2004) find evidence of superior financial performance for bank branches implementing the BSC when compared to non-BSC implementing branches. Islam (2007) shows a positive relationship between perceptions of the use of the BSC and company performance. In Bose's and Thomas' (2007) case study, a company reversed a decline in performance by adopting, among other initiatives, the Balanced Scorecard approach to management. For them, the BSC presents a framework to manage and measure the intangible assets of a firm. From the data of their vast survey study, Crabtree and DeBusk (2008) conclude that the BSC is an effective strategic management tool that leads to improved shareholder returns.

Spivey, Munston and King (2010) investigated the relationship between the balanced scorecard framework and revenue growth among small technology service firms. Their message is clear: The Balanced Scorecard approach is connected to growth of the business, and it is valuable even for the smallest professional firm operating in a turbulent environment. According to these authors (2010, 76-77), "any technology service firm should recognize that at least 'four processes' are necessary to meet the needs of its targeted clients". These processes are

- a clear understanding of mission and goals that creates awareness of the strategy of the firm
- service offering; its quality, innovation and brand loyalty of the customers
- competence of the firm that can also mean the use of 'outside' expertise if needed to fulfil the customer's needs
- connection with stakeholders; this is both good customer relations management and good corporate citizenship.

These processes resonate quite well with the initial BSC approach introduced by Kaplan and Norton. The value of the BSC has been presented, but it is still an issue of critique. Next I focus on the critics of the Balanced Scorecard.

3.4 Critical perspectives

One could argue that there is an enormous amount of public knowledge about the Balanced Scorecard. At the same time, there are also numerous academic articles that criticize the BSC model or the approach in various ways. This chapter presents the criticism with examples and presented answers to it.

In their main publications, Kaplan & Norton provide a framework for the implementation, and this framework is supported with articles, other tools such as multimedia toolkits, and followed with a vast amount of other tools, from how-to-books to consultancy agencies' own material. Alternatives for Kaplan's and Norton's implementation framework can also be found. Whatever the procedure is in the implementation, it always seems to consists of 1) vision and mission stating, 2) strategic cause-and-effect relationship building (strategy map), 3) defining the objectives and measures, and 4) the follow-up phase with revisions to the strategy. The starting point is always the company's strategy. Kaplan and Norton argue that the next stage after clarifying and translating vision and strategy is that the company must communicate these to their units and then plan and set the objectives. Follow-up means gathering strategic feedback through measures and learning to revise the strategy. (Kaplan & Norton 1996, 274.) To support the implementation, they provide numerous case examples in their publications. Despite this explicit knowledge on the subject, not all implementations have succeeded.

Kaplan and Norton find structural and organizational defects for implementation failure. By 'structural defect', they mean the lack of some key element in the implementation, for example the linkage of objectives to the strategy. The linkage as a strategy map helps communication concerning the measures and the objective: it makes them understandable. (Kaplan & Norton 1996, 285.) By 'organizational defects', they mean the defects in the organizational process of BSC implementation, not systemic faults. First of all, they keep on reminding of top-level commitment to BSC initiative and state that a lack of this is a primary reason for BSC failure. Secondly, BSC implementation is comparable to any other change program so, typical change-handling tools like planning, change agents, and communication are very much needed in order to succeed. (Kaplan & Norton 1996, 285-288.)

Although very much guided, there are still pitfalls for a single organization in the implementation of the BSC. As an example, Rompho (2005) studied a failed BSC initiative in a small company. The case company filled all the qualifications set by Kaplan and Norton for successful BSC implementation, but still the company failed and gave up the initiative. Rompho suggests that the reason was constant change in the company's environment that made the strategy revision confusing and too much work.

Mooraj, Oyon & Hostettler (1999, 481) state that in order to succeed in the implementation, one must consider that "…the fact that the entire Balanced Scorecard implementation process relies on both formal and informal processes,

and that there are written and unwritten rules which must be considered for the process to be implemented successfully." Their study indicates that there is something 'hidden' in successful implementation. 'Informal' and 'unwritten' statements help us consider the role of tacit elements or tacit knowledge in the implementation of the Balanced Scorecard. In his literary review, de Waal (2003) found 18 behavioural factors affecting successful performance of a management system implementation. Table 4 shows the factors.

TABLE 4 Behavioural factors in the implementation of the Balanced Scorecard (de Waal 2003, 694).

Classification scheme part	Areas of attention	Behavioral factors
Performance management system	Managers' understanding – a good understanding by managers of the nature of performance management	D4. Managers understand the meaning of KPIs D7. Managers have insight into the relationship between business processes and CSFs/KPIs U7. Managers' frames of reference contain similar KPIs U21. Managers agree on changes in the CSF/KPI set
Controlled system	Managers' attitude – a positive attitude of managers toward performance management, toward a performance management system and toward the project	S2. Managers agree on the starting time S4. Managers have earlier (positive) experiences with performance management U13. Managers realize the importance of CSFs/KPIs/BSC to their performance U14. Managers do not experience CSFs/KPIs/BSC as threatening
Controlling system	Performance management system alignment – a good match between managers' responsibilities and the performance management system	D9. Managers' KPI sets are aligned with their responsibility areas D13. Managers can influence the KPIs assigned to them U9. Managers are involved in making analyses U15. Managers can use their CSFs/KPIs/BSC for managing their employees
Internal environment	Organizational culture – an organizational culture focused on using the performance management system to improve	U23. Managers' results on CSFs/KPIs/BSC are openly communicated U22. Managers are stimulated to improve their performance U8. Managers trust the performance information U17. Managers clearly see the promoter using the performance management system
External environment	Performance management system focus – a clear focus of the performance management system on internal management and control	D16. Managers find the performance management system relevant because it has a clear internal control purpose D17. Managers find the performance management system relevant because only those stakeholders' interests that are important to the organization's success are incorporated

A summary of de Waal's findings is that 1) understanding of the meaning of the system, 2) managers' earlier positive experiences with performance management, and 3) the management's positive attitude towards performance management will support the successful implementation of a performance management system. As management's attitudes and previous experience correlate positively with the decision of implementing a management tool, the first point, 'understanding the meaning of the system', in the case of the BSC, can be helped with the vast research on BSC implementation. Assiri, Zairi and Eid (2006) surveyed 103 global organizations about successful BSC implementation. They found 27 critical factors affecting implementation success of the BSC. Table 5 shows these factors and their content in details. The table serves as a comprehensive example of organizational elements and the management's tasks that result in a successful BSC implementation.

TABLE 5 The checklist of critical factors in the BSC implementation (Assiri, Zairi & Eid 2006, 943-945).

FACTOR	IMPLEMENTATION ISSUES
Mission, values, vision, strategy	Organisation has a clear mission, values, vision and strategy Entire workforce understand and is committed to mission, vision, values, and strategy Organisation's BSC supports vision statement BSC communicated strategy throughout organisation Organisation clarifies and translates vision and strategy in operational terms Strategy aligned to, and driven by CSFs and balanced set of performance measures
Training	Emphasis placed on skills development and training in organisation Knowledge and skills developed, consistently, to meet changing needs of BSC implementation, teams and individuals
Linking	Education and Training of employees to organisation long-term plans and strategies Top management arranges adequate resources for employee education and training Training for BSC team and employees in performance measurement and BSC implementation and other technical skills
Automating BSC	Choosing adequate software for BSC implementation that achieves organisation requirements All the results automatically sent to right employees at right time and in right frame BSC software integrated with other software Regular maintenance and updating for BSC software
Set objectives and measures	Before implementing BSC key objectives have to be identified Initiatives and measures derived form strategy Each department has to create own performance objectives and measures Between 3 and 5 measures for each BSC perspectives Between 20 and 30 measures for whole BSC Well-balanced set of financial, non-financial, lagging and leading measures representing all parts of organisation BSC measures are regularly discussed in management meetings Written documented definitions for BSC measures
KPIs (Key performance indicators)	Establishing relative importance of KPIs before implementing BSC Relative weights and appropriate "balance" among KPIs determined before implementing the BSC Actions and objectives supported by KPIs
Rolling out implementation plan	Developing comprehensive implementation plan for BSC BSC comprehensive implementation plan divided into subgroups Leader for each subgroup appointed, and responsibilities assigned Using the top-down approach Developing clear communication between top-level and shop floor

Updating BSC measures and linking it with rewards	Measures re-visited and re-defined on regular basis Measures re-visited to confirm continued relevance Updating BSC measures at least once a year
Linking compensation and rewards to BSC measures results	Regular reporting BSC deliver to top management and employees on regular base Information of BSC reaches right people, in right format, at the right time and in right quantity Result of BSC measures incorporated into regular reporting system Using BSC feedback to adjust strategic plan during operating period
Communicate BSC	BSC is communicated throughout organisation from top to low level Providing commentary and written guidelines for users of scorecard Employees well-informed about BSC development continuously Strong communication system between departments Using various communication devices is begin BSC project, such as executive announcements, videos, town meetings, brochures, and newsletters
Cascading BSC Using top-down approach	Linking objectives from executive level down to lower business level, ensuring everyone working towards common goals Communicating BSC to every level of organisation and comparing current performance with past results
Initial plan	Prepare initial plan for BSC development and implementation Identification of sources of performance data before implementation Identification of critical processes that should be excelled at in order to meet bjectives of shareholders and of targeted customer segments
Corpor ate alignment	Identifying key strategic initiatives to achieve objectives, and allocating resources appropriately Alignment of tangible and intangible assets with strategy BSC measures works in congruence with organisation's strategic objectives
Learning and innovation	Strategic feedback system in place Performance appraisal system encourages learning and innovation Existence of learning environment encourages people to innovate and share best practice and knowledge Encouraging employees to voice opinions, criticisms and feedback on organisational functioning and performance
Information system design	Information system communicating BSC requirements and best practice indicators Technology is strategy planned and utilised to improve communication and access to services for customers and stakeholders BSC team actively gathers, integrates, and communicates information critical to implementation and practice of BSC

Measurements assessment	Measures assessed according to BSC results Reviewing measures frequently and identifying right combination of measures
Benchmarking	Benchmarking made against primary competitors Informal benchmarking and other forms of information sharing with organisations in different sectors and industries to identify best practices for improvements and opportunities Targets stretched according to external benchmarking
Cause-and-effect linkage	Establishing relationships and linkages between KPIs BSC support relationship definition to provide cause and effect modelling Cause and effect relationships between data elements are looked into to ensure resources are being correctly allocated
Stimulate culture	Stimulating employees' culture for BSC implementation by increasing education in performance measurements Shifting managers' efforts from single-minded focus on growth/financial figures to broader set of objectives that encompass profitability and non-financial performance Convince employees that BSC measures exist to evaluate and improve their performance, not to blame them
Problem solving and action planning	Problem solving and continuous improvement processes, based on BSC results, facts and systematic analysis Team approach in problem-solving and continuous improvement Employees empowered to resolve problems and improve processes Encouraging culture of teamwork and problem solving Action taken as a result of measurement activities Measurement results used to drive decision making throughout organisation Management regularly checks that actions related to achievement of BSC targets are taken

This table is very useful when studying the overall success factors in the BSC implementation process, but it gives only little information about the ideological foundations of the tool.

The Balanced Scorecard as strategic management tool relies heavily on the concept of the Strategy Map (Kaplan & Norton 2006; 2008b). Basically a strategy map presents the strategic goals of an organization for four perspectives (Financial, Customer, Internal processes and Leaning and growth), with cause-and-effect logic between the goals. For example, more effective internal processes should lead to better customer satisfaction that should lead to a bigger turnover. Many critics have argued that specifically this element in the 'BSC theory' leads to false logic (e.g. Norreklit 2003) or logic and strategy procedures that are not applicable in turbulent environments (e.g. Norreklit, Malina & Selto 2007). Malina, Norreklit & Selto 2007 conclude that the cause-

and-effect relationships presented in a BSC-based management system could be infeasible in a dynamic environment, and thus the organizational commitment to a BSC-based performance management system cannot rely on the logic that the strategy map provides. In other words, management control for performance could be achieved even when performance relationships cannot be unambiguously or statistically demonstrated as cause and effect. "In an uncertain environment, the rhetoric of a balanced scorecard model combined with face-valid measures, valid logical relations, credible finality relations, and positive financial feedback may be sufficient for a [performance management model] to be considered successful."(Malina, Norreklit & Selto 2007, 24). A Finnish study gives evidence that CEOs are more satisfied with a multidimensional strategic performance management system than a system that relies heavily on causality (Laitinen, Länsiluoto & Ulmila 2010).

Bukh and Malmi (2005) criticize the situation where the external communication of an organization is based on its strategy map. Transparent communication about the strategy to a widespread stakeholder audience has its risks, but it is also clear that management opaqueness of strategy communication has its advantages. Many stakeholders have different and perhaps contradicting expectations of the success factors of the organization. Bukh and Malmi sum up that "the use of cause-and-effect principle with BSC may not necessarily prove beneficial under the conditions of environmental uncertainty and rapid change, if the prime purpose with BSC is to commit people to act on strategy, instead of providing them with information to support decision-making" (2005, 106).

Dialogue is often mentioned as a tool to obtain goal congruence and coherence within an organization (de Haas & Algera 2002). Okkonen (2007, 18) argues that in knowledge-intensive firm "[p]erformance measurement enables the dialogue and effective communication of strategic and operative issues", for example enabling the discussions between managers and employees on what competencies the firm should develop in its personnel. Nevertheless, a reported problem for the Balanced Scorecard is that the dialogue on strategic issues is done mostly inside the top management, as only they take part in strategy creation (e.g. Nørreklit 2000). The participation of the rest of the organization can be a challenge. A case study of Malina and Selto (2001) on the BSC and communication shows some interesting results. The studied company started a BSC implementation for the purpose of renewing and communicating a new retail distribution strategy to its distributors. As a result, distributors were frustrated with the BSC initiative because they saw it failing as a strategic communication tool. Researchers suggest that while the BSC provided opportunities for strategic communication for the company, these were lost due to poor implementation and too little dialogue. (Malina & Selto 2001.)

The often forgotten fact is that the original audience of Kaplan's and Norton's publications is top-level executives, usually in large corporations[1] .

[1] E.g. Harvard Business Review is defines its 'mission' on its online service as "Every month, Harvard Business Review applies the best research and practice to the man-

But still, strategy implementation is about getting the whole organization working together toward the goals. But the Balanced Scorecard is not achieving this in all its implementations. In their case study on BSC implementation, Decoene and Bruggeman (2006) sum up the middle-managers perceptions of BSC measures as being uncontrollable. Middle-managers felt that the measures were uncontrollable for two reasons: first, they were not able to influence them, and second, they felt the measures to be too biased, as compared with the manager's own perception of the measured issue. To resolve this, Decoene and Bruggemann suggest more empowerment and involvement of middle-managers in BSC design and implementation. Several other authors present similar 'participation critique' towards the BSC (e.g. Wenisch 2004, Norreklit 2000).

Ukko, Tenhunen and Rantanen (2007) summarize their findings—based on eight case companies using the BSC—that increased interactivity between the management and the employees leads to higher performance. They highlight that a performance management system such as the BSC cannot replace managers in leading people. However, the system can enhance the interactivity between them.

Nevertheless, Garengo and Bititci (2007) find from their cases that a successful implementation of a performance management system seems to be driven by an authoritative management style. However, this mixed message of improved interactivity between management and workers and the benefits gained from authoritarian management style seems rather confusing and remains without an explanation. It is thus necessary to look next at the critique on the ambiguity of the Balanced Scorecard.

Strategy formulation and implementation typically benefit from ambiguity in communication. With the use of metaphors, abstract messages are more easily formulated and communicated, yet the meaning is constructed in a situation and individually. The ambiguity of a message can work as a strategic communicational goal. Eisenberg (1984) speaks about strategic ambiguity meaning communication where message ambiguity is the communicator's pre-selected strategy. In a world where clarity has been highly regarded as a communicational goal, there are situations where it could pay off to use ambiguity as a communicational strategy. In many situations, message ambiguity can promote 'unified diversity' (p. 230). By referring to Kant's phrase "Maximum individuality within maximum community", Eisenberg states that the current paradox of any organization as a social system is to maintain a sustainable level of individual goals and behaviour and, at the same time, to preserve organizational coherence and common goals. This is argued to be nearly impossible. This paradox of organizing also affects communicational practices in organizations—because of it, "strategic ambiguity can foster

---

agement challenges and strategic opportunities confronting top managers in today's complex global marketplace." and Kaplan and Norton clearly address their work for senior managers (e.g. Kaplan&Norton 1992,71) and executives (e.g. Kaplan&Norton 1996, 2).

agreement on abstractions without limiting specific interpretations" (p 232). Perhaps the most famous BSC-critic, Norreklit (2000; 2003) addresses ambiguity as being a key rhetorical element of the Balanced Scorecard.

Strategic ambiguity can be operationalized on different levels in an organization. A typical area of ambiguity is organizational goals and central metaphors. Eisenberg gives a strikingly clear example of this:

> "The organizing strength of any central metaphor lies in the way it promotes unified diversity; individuals believe that they agree on what it means to part of a "family", yet their actual interpretations may remain quite different." (Eisenberg 1984, 233).

Interesting themes arise from this. Have Kaplan and Norton in some ways succeeded with the Balanced Scorecard in creating a concept that is ambiguous enough to be suitable for effective strategy operationalization for almost all organizations because of its ambiguity? However, when the Balanced Scorecard is implemented in an organization, it becomes an issue that the employees found affecting the way they work and the way they themselves and their work are being evaluated by their supervisors. This is a situation where highly cognitive processing among employees happens. What, then, is the role of an individual voice in effective strategy implementation?

Daft and Weick (1984) see organizations as interpretation systems. Interpretation is the process through which information is given meaning and actions are chosen. Interpretation exists at two levels: the organizational level and the individual level. At the organizational level, the crucial information activity is sharing. A piece of data, a perception, or a cognitive map is shared among the members of an organization who constitute the interpretation system. Daft and Weick (1984) argue that strategic-level managers formulate the organizational interpretation. Managers may not share all the elements of each other's interpretations, but the 'thread of coherence' is strong enough to make their interpretations a common organizational interpretation. The upper management is at the position of gathering, filtering, and formulating information crucial to organizational survival. Although other people in the organization might also have an impact on this scanning or information processing, it is the upper management that contributes the most to this organizational interpretation. When this organizational interpretation serves as a source for organizational decisions, it can be called the strategy of an organization.

When dealing with the Balanced Scorecard as a strategic management system, one could argue that we need a better understanding of how this system affects the people adopting, implementing, and 'living in' it. While trying to understand the link between the individual and organizational strategy process, Mantere (2003, 43) suggests that we need to look at three dimensions: sensemaking, power, and activity. He also noticed that "strategy is certainly not an everyday phenomenon in the work of many potential strategic agents," and by these strategy agents he means the people in operative or middle management positions (Mantere 2003, 187). That leaves us to conclude

that the strategy process (both formulation and implementation, as Mantere defined) is mainly top managers' job.

While strategic management is typically seen as the top management's job, another assumption built into the BSC, and especially the strategy map, is the dependence on a market positioning strategy in Porter's (1985, 1998) sense (Bukh & Malmi 2005, 108). Although Porter's market positioning has been a leading idea in modern business management for over thirty years today the resource-based view has challenged it. To support the resource-based view of the firm Bukh and Malmi (2005) suggest that the knowledge-based view of the firm demands some alteration to the BSC procedures, but also to the ideology.

However, Banchieri, Plana and Sanches (2011) conclude that the theoretical elements of the BSC are developed—'honed', as they put it—through the years, and the model is solid enough for its application. Going through hundreds of academic articles on the BSC, they suggest that most of the BSC critique is solved, although some areas still need further elaboration, for example, the perspectives, the indicators set for the success factors, and the cause-and-effect relationships.

3.5 The Balanced Scorecard as discourse

The vast discussion above shows how acknowledged the Balanced Scorecard is in today's business management and literature. It can be viewed almost as a construct of organizational reality that has a true global presence. As management techniques and tools can create their own language (Saarinen 1998), the discursive approach of the BSC will set our focus on how the BSC constructs the organizational realities with language and its use. This construct needs to be explained with the help of organizational communication research. Here I use the concept of discourse for this communicational elaboration of the BSC and its value. Many studies critically evaluate management discourse and its subdiscourses. For example, management accounting is defined as 'codified discourse' (Milne & Llewellyn 2007; Chua 2007), which might be used to legitimate organizational communication such as environmental reporting of the firm (Auld, Gulbrandsen & McDermott 2008). With terms and vocabulary from accounting, this reporting might sound like a 'real' or 'serious' part of management. Simultaneously, a firm's human resource reporting in the form of an annual HR report can be claimed to borrow items familiar to accounting discourse. Also, Total Quality Management (TQM) has been argued to be discourse that has power effects on both workers and managers. The discursive power within TQM can work two ways: it can turn workers and managers into embracing practitioners of TQM or into opponents of TQM by distancing themselves or resisting it (Knights & McCabe 2001).

The history and practice of strategic management has created a language of its own. Hence it is not new to perceive strategic management also as codified discourse, although it is still a rather rare perspective (Phillips, Sewell,

Jaynes 2008). In the management of a firm, this discourse of strategic management can also be used as rhetoric (Norreklit 2003) that tries to legitimate the management. We can think of multiple reasons for the rhetorical use of strategic management discourse. For example, the discourse might serve the legitimizing purposes of the existence of the firm. With strategic management discourse within the company, it might identify itself as a professionally managed company. The discourse of strategic management also relates the management of the firm to a vast number of outside experts: management gurus, theorists, scholars, and consultants. In addition, outside pressure in forms of competitors and investors might affect the firm's management's decision to take part in a certain discourse, like the discourse of the Balanced Scorecard.

Discourse as a concept has both a vague universal meaning and a more precise, narrow, academic, especially linguistic meaning. An organizational discourse is based on the daily communicative practices that are integral to social interaction and thus the social structure of the organization (Heracleous & Barrett 2001). Discourse can be defined as a set of interrelated texts that, along with the related practices of text production, dissemination, and consumption, brings an object or idea into being (Fairclough 1992; Hardy, Lawrence & Grant 2005; Parker 1992). Discourses produce rules, identity, context, values, and procedures (Taylor, Cooren, Giroux & Robichaud, 1996) and are embodied in texts, which come in a wide variety of genres (Yates & Orlikowski 1992), including written documents, speech acts, pictures, and symbols (Grant, Hardy, Oswick & Putnan 2004; Hardy 2001; Taylor & Van Every 1993).

Taking into account the above, this study will use the term 'discourse' from the perspective of the narrativeness of organizational life. As Giddens (1984) shows, we use language to construct the reality we live in. Such narrativeness and the use of discourses are the tools with which this study attempts to shed light on organizational communication. Hence I approach organizational communication more as a discursive practice rather than an information transmission process. Why do I believe this approach would serve my research goal? According to Bisel and Barge (2011, 260), "The shift from an information transmission perspective toward a discursive one focuses our attention on the ways in which identities and relationships are constructed and the way this influences how organizational members experience change." As strategic management is the action of changing the future of an organization, the discursive orientation on strategy communication will help us recognize how the identities and relationships related to knowledge work are affected by strategic management practices. In addition, if there is a tool or a framework for strategic management, this tool also affects the construction of an organization's communication. This study addresses the worker level's everyday discourse of the strategic guidance of the firm.

Discourse in organization research can be approached on two levels: the 'macro-level' and 'micro-level' discourse where everyday organizing occurs (Alvesson & Kärreman 2000; Fairhurst & Putnam 2004,; Mumby & Mease 2011).

The macro-level—capital D—discourse frames the broader social context of the text and thus constrains and focuses its content, the actors, and perhaps even the outcome of it. For this, Mumby and Mease (2011, 284) use as an example of the Discourse of diversity "whereby organizational behaviour and decision making are premised on increasing the presence of under-represented groups in the organization". In these — capital-D — discourses, the topic is of course interpreted by organization members, since there is no one meaning for what the Discourse should contain. But yet some common understanding and common knowledge are available concerning what this discourse means in its typical social context. Macro-level discourses often have long-range interests, as these discourses operate on the 'bigger systems level' where the language of the discourse is understood in relation to the specific process and context in which the discourse is produced (Alvesson & Kärreman 2000, 1133).

With the Balanced Scorecard it is easy to state that there is a certain macro-level discourse that includes the main concepts and ideas, and even an ideology introduced by Kaplan and Norton, now mixed with the ideas and responses from their audience: business executives, consultants, and business academics as well as other authors on the subject. This macro-level discourse is supported, for example, by books, consultancy practices, articles, and with academic theses like this one. Now it is time to investigate the core contents of the Balanced Scorecard Discourse.

The essence of the Balanced Scorecard is about strategy and its implementation. Thus the Balanced Scorecard Discourse has a relationship with the general discourse of strategic management. However, certain elements are typical characteristics of the Balanced Scorecard type of strategic management. These include

1) the vision and mission of the organization as the starting point of both crafting the strategy and communication it (Kaplan & Norton 2000; 2008b),

2) the strategic objectives of the organization presented in a strategy map (Kaplan & Norton 2004; Helms-Mills, Dye & Mills 2009, 101-107;),

3) critical success factors as enablers of the strategic goals of the organization (Kaplan & Norton 1996c, 145-162),

4) key performance indicators as the measures of 'how the organization is performing', often presented as 'scorecards' (Malmi, Peltola & Toivanen 2002, 34-35; Kaplan & Norton 1993, Kaplan & Norton 1996c), and

5) strategic initiatives as organizational development and improvement issues targeted to support the strategic objectives (Kaplan & Norton 2000; 2008b; Helms-Mills, Dye & Mills 2009, 101-107).

Interestingly, these characteristics described above can be found also from Ferreira's and Otley's (2009) extended framework of features common for performance management and management control systems. Another essential part of the BSC discourse is formed by the four perspectives by which strategic improvement initiatives and organizational performance measurement are orga-

nized: financial, customer, process, and growth and learning perspectives (e.g. Helms-Mills, Dye & Mills 2009, 104-106; Olve, Roy & Wetter 1998; Kaplan & Norton 1992)—and these perspectives should be 'balanced' (e.g. Norton 2000). This means each perspective is equally important and linked to another perspective, but in the end, all are leading to the financial success of the firm (Kaplan & Norton 1996a).

However, there are also multiple other micro-level discourses related to the Balanced Scorecard. For example, there is a Balanced Scorecard discourse in a firm that is introducing the Balanced Scorecard to its personnel as a management tool. There is likely to be other discourses in a firm that utilizes Balanced Scorecard-based management practices. These micro-level discourses "refer to the way people use language in communication, whether in speech or written communication, in a variety of informal contexts such as spontaneous hallway conversations with a colleague, as well as more formal contexts such as strategic planning meetings, and to construct social arrangements" (Bisel & Barge 2011, 259).

Discourses also affect the social practices in organizations through the ways in which they shape what can be said and who can say it (Deetz 1992; Fairclough 1992; Hall 2001). Taking part in a dialogue framed by the BSC in a workplace also means that we are affected to think about what kind of utterances the existing social relationships in the situation and other self-set social goals require. Any dialogue is a 'relational practice' and thus cannot be purified from persuasion acts (Barke & Little 2002, 383). From the constructive perspective, discourse means that expression gives form and direction to experience (Voloshinov 1986). The Balanced Scorecard Discourse is not an exception: it shapes our dialogues of management and thus our experiences of strategic management through our practices.

There are few studies concentrating on the Balanced Scorecard as discourse. Norreklit's (2003) rhetorical analysis on the BSC is perhaps the most known study with a discursive approach. In her detailed analysis, Norreklit shows that appealing to logos, but mostly to ethos, BSC discourse is a persuasive concept for the management of a firm, but simultaneously it lacks academic knowledge (Norreklit 2003). A study from the Netherlands approaches BSC discourse from the perspective of its dissemination. Studying the differences between Balanced Scorecard discourse and its praxis, Braam, Benders and Heusinkveld (2007) conclude that there are distinctive differences. While BSC discourse is vast in the Netherlands, the actual use of BSC in praxis appears to be limited and lags behind its intended use as a strategic management system, like the 'consumer side' of the BSC tends to interpret it differently than the academics and consultants.

Discourses are shared, learned ways of dealing with abstract organizational problems, so we need to understand how they both affect and construct our organizational life. The interplay between macro-level and micro-level Balanced Scorecard discourses is also evident in workplaces where the Balanced Scorecard is used as a strategic management tool. The macro-level discourse of

the Balanced Scorecard has evolved over the last three decades, which makes it quite a sustainable management idea compared with other management fashions and fads that come and go. This sustainability makes the BSC an element of significance for strategic management in the context of modern Western or, global business (Olve, Petri, Roy & Roy 2003, 11-13).

As strategic management is closely connected with organizational change, the discourses can be dealt with as change tools. Bisel and Barge (2011) suggest that strategic change in an organization can benefit substantially from the discursive approach to change. Workplace language, micro-level discourse, constructs our understanding of change, how it is achieved, and what the consequences of it are—discourse is a sense-making tool as well as a constructive and action-making tool. On the other hand, the macro-level discourses can provide a context for organizational change. There are examples of the Balanced Scorecard as a change tool. Kasurinen (2002) reported a case study of management accounting change done with the BSC framework, concluding that a better understanding of the context of change can help in reducing barriers to change. Edenius and Hasselblat (2002) take an even more discursive approach. In their first case, the Balanced Scorecard induced the managers to replace their everyday knowledge with highly selective representations of organizational measures. Edenius and Hasselblat claim that the BSC as intellectual technology makes "connecting a broad range of different domains appear solid and obvious" (ibid, 260). In their second case, the BSC worked as a 'straitjacket' for the organization's strategic intentions but made only loose connections to real action towards those intentions because in time, the figures from measures from the BSC perspective became somewhat institutionalized and started to live a life of their own without a connection to strategic change.

The cases above describe how the Balanced Scorecard can affect the organizational discourse(s). Changes in discourse can generate new interpretive frameworks and ways of acting that create change in organizations (Bisel & Barge 2011). But how can the change be managed towards a desired result? Typically the members of an organization need to take part in the organizational change. Kotter (2008) contends that organization members will be more likely to undertake change if they believe that it is urgent and the organization may fail if it does not make the change. Schein (2004) discusses the same as 'survival anxiety'. Bisel and Barge (2011) suggest that a storyline of organizational change is needed when the urge to change is presented, but organizational storylines are typically multiple, dynamic, evolving, and unfinished (c.f. Boje 2001). So, for example, if organization members are encouraged to use one storyline to make sense of an organizational change and subsequently discover that lower-level employees were disproportionately hurt by the change and top-level management benefited, the introduction of this new information will most likely lead to a new storyline and move employees to experience the change differently (Bisel & Barge 2011, 258).

Introducing a discourse to an organization thus creates many new discourses as well as affects the existing ones. However, the consequences of the

introduction can be surprising, as controlling organizational storylines is hard. This is also evident with the Balanced Scorecard, as the reported cases show. When addressing organizational change, the BSC is just another tool. This study aims at finding how the micro-level discourses of strategic management and the macro-level of the Balanced Scorecard discourse take place in the case companies, on the level of the knowledge worker. As this macro-level discource of the BSC contains several propositions of communication value for a knowledge-intensive organization, the key question is, "Does this tool deliver what it promises?" The next section will discuss the organizational communication value propositions drawn from the BSC discourse—basically from Kaplan and Norton's writings, from the vast academic literature on the BSC, and from research reports about BSC implementations.

3.6 The proposed communication value of the Balanced Scorecard

For organizational communication, the Balanced Scorecard literature provides interesting suggestions. Many companies turn to the Balanced Scorecard for a useful management communication tool (e.g. Littler, Aisthorpe, Hudson & Keasey 2000; Inamdar, Kaplan & Bower 2002). However, the evidence of the BSC's effectiveness from the organizational communication perspective is unknown (e.g. Neely 2008; Angel & Rampensad 2005; Nørreklit 2003) although some suggestions for this are presented (Atkinson 2006; Niven 2005). However, the importance of communication is suggested in Kaplan and Norton's writings of strategy implementation.

The term 'communicate' has been strongly present in Kaplan's and Norton's writings. For them, communication is making the strategy visual and simple enough with mechanisms called the Strategy Map and Cascading Scorecards. The Strategy Map describes the strategy (causal relations of issues); the Balanced Scorecard communicates and measures achieving the strategy. The concept of the Balanced Scorecard is not a tool to create a strategy (strategy exists anyways): it is the tool for defining and communicating it (Kaplan & Norton 2001c). However, in their 2006 book, the term 'alignment' has in some ways replaced the term 'communication'. Effective strategy implementation needs the alignment of human capital and management systems (Kaplan & Norton 2006, 263). The alignment of human capital means to gain commitment to presented strategic objectives. This commitment is gained by using communication and education as tools (Kaplan & Norton 2006, 264). Hence the strategic management of a firm requires communication by leaders, as the critical management processes are:

1) "Clarify and translate vision and strategy

2) Communicate and link strategic objectives and measures

3) Plan, set targets, and align strategic iniatives

4) Enhance strategic feedback and learning" (Kaplan & Norton 1996a,10).

The Figure 7 below describes the essence of the BSC. Vision and strategy are the starting points of strategy creation, and strategic management is based on objectives for four perspectives. The objectives for the perspectives are constantly communicated and measured, and the strategy evolves as the organization learns from its performance. Implementations of the BSC require the creation of company-specific content to this overall picture and hence management of the whole process.

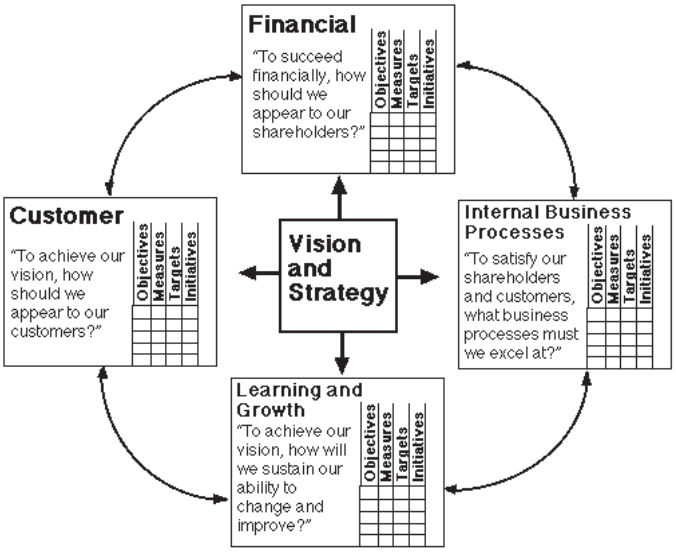


FIGURE 7 The Balanced Scorecard framework. (Kaplan & Norton 1996b).

Communicational steps are identified for the BSC implementing process. By 1) clarifying and translating the vision and strategy, (2) communicating and linking, (3) planning and target setting, and by enhancing (4) strategic feedback and learning, the company builds itself a strategic management tool. (Kaplan and Norton 1996a, 1996b.) Based on feedback from companies using the BSC, Kaplan and Norton (2006, 265) also state:

> "Communication by leaders is critical. Employees cannot follow if executives do not lead. Executives in our conferences regularly report that they could not over communicate the strategy; effective communication was critical for the success of their BSC implementations".

In general, it is easy to conclude that the BSC as a framework emphasizes communication.

However, in regards to organizational communication issues related to strategic management, there is little research on what the Balanced Scorecard actually delivers. In a vast literature study, Atkinson (2006, 1454) proposes that "It is clear however that the balanced scorecard can play a role. Whilst not being a panacea, it is argued that it can address identified strategy implementation issues including: communication, middle management issues clarification of priorities and improved coordination across functions, businesses and boundaries". Loch (2008) reports that the cascading processes of the goals and objectives are significant for the organization as they help in mobilizing change. Stemsrudhagen (2003) argues the BSC can visualize and thus communicate the objectives of the new direction of the organization. He continues that the BSC, however, does not as such help the process of strategic thinking and the management work of developing what should change and how. Patton (2007) suggests that the BSC and the metrics it provides can help the executives of project-based businesses to understand the processes related to the intellectual capital in the firm.

The feedback loop is an often-mentioned important element in BSC literature, as it refers to the revision of the strategic goals based on knowledge provided by the measures of strategic objectives. For top management in the strategy formulation and altering process, it is vital to attain all the knowledge in the organization in order to get better coherence for the strategic cause-effect or cause-consequence relationships that will eventually formulate the strategic choices. de Haas & Kleinguld (1999, 254) conclude that "a recurring strategic dialogue is necessary from the viewpoint of fit between organizational behaviour and organizational goals." It is suggested that the BSC focuses organizational attention on strategic priorities and stimulates dialogue (Henri 2005). In a Greek IT firm's BSC initiative, one of the main benefits was the communication of the strategy to the whole organization (Papalexandris, Ioannou & Prastacos 2004). In this case study, the strategic goals became a known issue for the employees, and this led to their more active role in implementing and even drafting the strategic initiatives of the firm.

Huebner, Varey and Wood (2008) identify three critical fields of action for effective communication and strategy implementation. As the Balanced Scorecard can be seen as a tool for facilitating the legitimization process for decisions and developing alternatives to cascading as a mode of decision implementation, it is hard to see it as a tool giving employees voice in crafting the strategic intent. Andersen, Cobbold and Lawrie's (2001) suggest that the BSC delivers for SMEs, when carefully implemented, a clear sense of direction, a profound understanding of the business model, an ability to focus and prioritize, and organizational agility within the firm. Yet the strategy implementation requires participation in strategy making at least in some level.The legitimization of decisions requires time and opportunities from the employees too, not only from the management. Furthermore, the cascading goal setting cannot be done on solely relying a corporate media. Thus the BSC must be completed with a communicationally competent manager.

The management system used in a company becomes a repository and carrier of cognitive, regulative, and normative dimensions of organizational culture (Busco, Riccaboni & Scapens, 2004). Over time, the Balanced Scorecard is perhaps institutionalized in a company using it. Thus we could argue that the communication of strategy becomes a known and permanent issue for every day work in a company using the BSC. Kieser (1998) came to the conclusion that organizational rules and decisions need to undergo a process of interpretation before they can be transformed into action. In order to achieve a sufficient level of agreement in the interpretations necessary for common action (e.g. participate in a new strategic initiative), company members need to communicate continuously (Kieser 1998; Kieser 2002). Organizational communication processes are embedded in the organizations and the relations of the organization members (McPhee & Poole 2001). Whether we see an organization broadly or in a more strict way, when studying organizational communication, we are always studying the communication of organization members. We could thus argue that in a firm using the Balanced Scorecard, the communication of strategy becomes an issue of the everyday work of all organization's members. Also, the daily management discourses in these firms should also reflect the BSC - capital-D - discourse. But how does the Balanced Scorecard add value to the communication of strategy, especially in knowledge-work context?

3.6.1 Value of communicating the vision

Vision was introduced to organizational communication mostly by the cultural management paradigm, while more emphasis was put to symbolic leadership than managership (Fairhurst 2001, 403). Nowadays the vision is much more than just a personal communication tool of charismatic leader as it a organizational tool for concertive action – shared vision helps organization's members to collaborate for a shared goal (e.g. Senge 1990). However, vision as a term has strong presence both in innovation management literature as in the strategic management literature.

In knowledge work literature (e.g. Nonaka & Takeuchi 1996), there are strong arguments in favour of organizational vision. As knowledge work, especially in the ITC sector, is mainly team work, communicating of a uniting vision is an important task of the leader in order to create coherence and a shared goal for the team's intangible work. Another purpose of the vision and the mission is to enhance the idea of shared leadership in knowledge worker teams (Pearce 2004). It is suggested that shared leadership might lead to more innovative knowledge creation (Bligh, Pearce & Kohles 2006). Also, a shared organizational vision containing both abstract and realistic elements enhances the affective commitment of personnel in a high-tech firm (Dvir, Kass & Shamir 2004).

The basic idea behind the Balanced Scorecard model is first to create a vision and a mission statements for the company, and from those, define the critical success factors of the organization for the basis of the strategy.

According to Kaplan & Norton (1996b; 2000), communication of the vision and mission is critical to successful strategy implementation. In addition, a shared understanding of the vision is the starting point on BSC-based strategy development. Among top management, this shared understanding is gained through participation in the strategy process. For a large corporation, this could require staff communication and education programs, as personal communication with the top leaders to all becomes hard to facilitate. Hence, a knowledge-intensive firm that wants to benefit from the Balanced Scorecard approach, there should be information and communication about vision of the firm. Furhermore, the company should also state its mission; purpose for its existence. As vision gives a common direction for collaboration, the mission should strengthen the sustainability of this collaboration. Communicating the vision and mission should enable the smooth and productive collaboration of knowledge workers towards the common organizational goal. One could argue that the communicational value of vision comes in a form of increased effectiness of management efforts towards collaboration.

3.6.2 Value of communicating organizational goals

Often the organizational vision exploits ambiguity. A 'good' vision statement is both clear and unclear – it has to appeal to all its audience (e.g. Åberg 1997). Also, a 'good' vision gives direction, something to aim at. From strategic managment perspective, the mission statement gives purpose of work, but the vision in needed in order to evaluate wheter the organization has excelled in this purpose. Thus, the ambiguity of vision must be supported with organizational communication of more spesific organizational goals.

Knowledge-intensive firms operate through the capabilities of its people, since production in knowledge work is converting knowledge into intangible structures (Sveiby 1997). With a clear focus, the company is able to make this production efficient and profitable. To put it simple, in the production of knowledge-intensive goods, the management's job is to give a reason for this production. A shared vision is often not enough as it is vague and future-oriented. Personnel need to know how what are the common goals of the firm, and how they doing in achieving the goals. Alvesson (2011) argues that for many knowledge workers maintaining the professional identity of an expert / knowledgeable person is crucial. As this identity is closely intertwined to one's employer organization, the success (of failure) of this organization becomes a multifaced issue.

Managing the knowledge worker thus becomes a job of giving meaning to work. For that a KIF needs organizational communication mechanisms for goal setting as well as mechanisms telling how it is currently operating with its intangible assets. So the goal-oriented talk in a KIF should be more than just a review of the past accounting period. The BSC discusses this as well:

> "The balanced scorecard includes financial measures that tell the results of actions already taken. And it complements the financial measures with operational measures

> on customer satisfaction, internal processes, and the organization's innovation and improvement activities-operational measures that are the drivers of future financial performance." (Kaplan & Norton 1992: 71)

Several studies confirm (e.g. Ukko, Karhu & Pekkola 2008; Ukko, Karhu & Rantanen 2007; Bourne, Kennerley & Franco-Santos 2005) the idea that the interactive use of valid and rich performance measurement information in an organization can lead to a better-performing company. With measures we can evaluate how the organizational goals are attained in the company. These ideas resonate well to theories of strategic management for knowledge-intensive firms. As the identity of an expert is at stake, the attainment of the crucial organizational goals should be distintively present in the organizational communication of the knowledge-intensive firm. Then, when the firm uses a Balanced Scorecard-based management system, we can thus presume to find rich communication and interaction about the organizational goals in the personnel level. While many BSC implementations still emphasize the financial perspective (Norton 2000), especially communication of the financial goals of the organization should be communicated within everyday work and should be present in the life of any member of the organization.

3.6.3 Value of communicating the big picture

Strategic management of a firm targets at changing current status of affairs and this change is active, not passive adjusting to prevailing market position (Porter 1996). The bigger the firm is, more emphasis is needed on guiding – and aligning – the needed changes throuhgout the firm. When a shared organizational goal cascades into personal goals at work, all the action in a firm becomes strategically guided. This is also the big idea of the BSC:

> "The Balanced Scorecard provides the organizations with a powerful tool for communication and alignment. It focuses the energies and the talents of employees on the organization's strategic objectives (Kaplan & Norton 2001a: 213)".

In knowledge-intensive work, the value is created in collaboration. Producing intangible goods require knowledge and skills of many persons, often beyond organizational borders. Therefore, in a KIF, there is strategic relevance in everyone's job, since self-organization is typical for these firms, as authority is often scattered in them (Alvesson 2004). So knowing what is one's job is and how it exactly contributes to the common good of the firm helps workers in their daily decision-making. Flat organizational structure and low hierachy provide little support for hierarchical decision-making. In expert firms, personnel often face situations that require independent or group-based decision making that requires responsibility of own actions. To coordinate and to support the low-level decision-making, the management of an KIF should educate and communicate the personnel about the important and critical issues in intra-firm collaboration and contribution. Managing the value creation of the

KIF requires more than 'I just do my own job and not caring of others jobs' mentality in the personnel.

Typical for knowledge work is team-based problem-solving in contexts with a high level of uncertainty. Complex problems and solutions that workers deliver involve considerable elements of intangibility calling for subjective and uncertain quality assessment (Alvesson 2004). Presenting the whole picture – a strategy map – raises up the issues that need to be discussed in the firm. This discussion (or continous dialogue) about the current state of the affairs and the desired states is needed in all organizational levels, not only in the top management as everyone's input for the firm might contain strategic value (Olve, Roy & Wetter 1998, 111). For the worker, the strategy map can thus operate like a real map: it shows where you are and how your own work contributes to the company's value-creation process. The 'big picture' of the firm becomes thus easier to communicate, even if the workers' outputs are intangible. This gained meaningfulness in work is essential for the knowledge worker, as it relates to the issue of identity: "Who am I?" "What do I do in this company?" and "How am I related to others here?" (Åkerberg 1998). With the 'big picture' made visible by the strategy map, the management can answer those questions from the company's viewpoint.

The strategy map is another powerful communication element of the BSC framework. Kaplan & Norton (2001c) introduced the strategy map as tool to communicate the big picture and each member's role in it. Bukh and Malmi (2005) suggest using the strategy map as internal communication device, as the workers need to understand the strategy and one's own contribution to it. This interpretation about the function of the strategy map seems to be common in prevailing BSC implementations. As Bukh and Malmi (2005) conclude, the BSC with the strategic themes and their critical areas shown in a strategy map can be very useful as a basis for communicating the elements of the strategy.

The Balanced Scorecard literature claims that the success factors of a firm should act as drivers of the strategy map that relate the strategy into everyone's work.

> "Communication of the Balanced Scorecard's objectives and measures is a first step in gaining individual commitment to the business unit's strategy. But awareness is usually not sufficient by itself to change behaviour. Somehow, the organization's high-level strategic objectives and measures need to be translated into actions that each individual can take to contribute to organization's goals." (Kaplan & Norton 1996b: 211-212).

Strategy map describes how the organization creates value. Strategy typically consists of simultaneous, complementary themes. When these themes - and your own work - is aligned to others the value is created. The value of none of these intangible assets can be measured separately. For example, IT systems create value when aligned to both to the information needs of strategic themes and to the capabilities of the personnel working there. (Kaplan & Norton 2004, 9-14)

Hence, it is not only the common goal but also the objectives for critical issues that will lead to this goal that are leveraged throughout the organization and thus become part of everyone's job. When communicated with measures, communication on these objective will tell whether the company is on the right path or not, and contribution is given for the right action. Similarily, Malina and Selto (2001) put forward that the effective communication of the links between lagging (financial) and leading (non-financial) performance measures throughout the organization may be crucial to implementing a strategy successfully. Thus, we can argue that the personnel working in BSC-managed organizations should be able to tell what are the critical success factors of their organization are, how their own work contributes to them, and thus how their work relates to organizational goals. It is presumable that examples of controls and measures used in their work for these objectives should be easy to mention as well.

3.6.4 Communication of the strategy for organizational learning

It is typical for a knowledge-intensive firm, especially for one operating in ICT field, to refer to the firm's strategic enviroment as complex and dynamic, even chaotic. The need for fast-paced decision-making has increased and companies need tools for organizational learning. To prosper, modern companies need to control and learn simultaneously. (Leibold, Gilbert & Probst 2005.) Continuous improvement is needed, but as a firm uses it scarce resources wisely it is important that a) personnel is able to make independent decisions guided by the strategy and b) strategic development initiatives do contribute to organizational learning. Thus, a firm should recognize, select, and communicate internally its strategic themes. Here lies another potential value of Balancec Scorecard framework.

Atkinson (2006) suggests that the Balanced Scorecard's four perspectives, as manifested in strategy maps, provide a certain level of granularity that improves clarity and focus for strategic guidance. For a knowledge-intensive firm, this sounds alluring: it is often mentioned that fast growing high-tech firms in particular are constantly balancing between chaos and organization in their management. Thereby, through the development and publishing of the strategy map with cascading score sheets for each strategic themes, the goals can be communicated across the organization, creating a clear direction. This is wished to leverage the understanding of the strategy and the coordination of action despite the chaotic environments of a growing firm.

On the other hand, strategic themes, objectives, measures, and targets tell what the organisation wants to accomplish – but the strategic initiatives tell how (Kaplan & Norton 2008b, 104). This question of 'How' is essential in implementing the right initiatives that give adequate feedback to management on firm's progress of selected strategic themes. As strategy is about selection every improvement effort in the work place does not count as 'strategic'. For selected strategy, some initiatives have more weight.

The fourth important aspect of the BSC philosophy is formed by the different perspectives of strategy. The initial questions for top management in the introduction of the Balanced Scorecard (Kaplan & Norton 1992) were

- How Do We Look to Shareholders?
- How Do Customers See Us?
- What Must We Excel At?
- Can We Continue to Improve and Create Value?

These critical management questions became the strategic themes for the strategy map in the later work of Kaplan and Norton. Today, the four themes are the typical strategic perspectives for a company adopting the BSC. The idea is that from these perspectives, by setting and measuring their objectives, the management learns how the strategy is attained. The Innovation and Growth perspective describes how the firm builds knowledge and supports the renewal of its personnel; the Internal processes perspective focuses on the excellence of functions; the Customer perspective evaluates the value of the firm for its customers in the operating markets; and finally, the Financial perspective measures the value creation of the firm for its stockholders. For a knowledge-intensive firm, business success comes from successful production, based on possessed knowledge, of supplies for certain selected markets (Naumanen 2002). The key issue for management is then to understand the whole operating environment: customers, technological developments and possibilities, internal efficiency, competition, and so on. The strategic themes introduced in the BSC framework sound still reasonable for managing a KIF.

Key element in organizational learning is feedback. Kaplan and Norton often (2001, 275, 303-316; 2008, 221-223) mention that there is a build-in process of feedback in the Balanced Scorecard framework. When fully utilized, this framework produces crucial knowledge of company's strategic initiatives and thus, enhances organizational learning. The BSC should stimulate dialogue on the issues that have strategic importance for the firm.

We can conclude that in the BSC literature the main elements are: communication about the vision and the organizational goals, and linking strategy objectives and strategic themes to the daily work activities of the personnel. In this study all of these elements of the Balanced Scorecard will be further investigated in four Finnish Knowledge Intensive Firms.

3.7 Towards the operationalization of value proposals

In the strategic management of an organization, dealing with abstract issues needs management systems as vehicles of control and understanding. Despite the management systems, the main problematic area of strategic management is the communication of strategy (Grant 1991; Daft and Lewin 1993; Tucker et al. 1996). If a better understanding of the firm's strategic goals will lead to better performance towards these goals, the key success factor is communication. However, even sophisticated management systems such as the Balanced Scorecard do not address in detail what procedures or actions make strategy communication successful in all organizations. But the BSC has achieved much praise for its communicational focus that can be a source of communicational advantage (Tucker et al. 1996), while it is not clear how the Balanced Scorecard will lead to organizational success.

But strategic management is more than mere communication. Typically it involves other action mostly done by the top management. We can argue that the work content of an executive-level manager is mainly related to issues that are significant for organizational survival—issues of strategic importance for the firm. Norton (1999) summarizes the content of strategic management by listing the most common strategic themes for all organizations. These are:

1) The company's growth and expansion: the creation of new business.

2) Increasing customer value creation: new forms of services, restructuration of the customer's role in business.

3) Efficiency improvements and process changes: productivity, utilization of funds and resources more efficiently and more profitably.

4) Preparing for external regulation: for example, to changes in legislation.

Another often-cited strategic management author Porter (1985) lists in his theory of competitive advantage the options for any firm for its strategic management: 1) operational excellence (delivering a combination of quality and service that no one else can match), 2) customer intimacy (building bonds by knowing the customer), or 3) product leadership (pushing new products into the realm of the unknown). These are still leading principles of strategic management for most firms. However, these three have often been accompanied by requirements of organizational effectiveness and efficiency (e.g. Treacy & Wiersema 1995).

This study has derived propositions of the communication value of the Balanced Scorecard based on the management and organizational communication theories from a knowledge-based view of the firm. To be a valid research study, however, an operationalization of these proposals and a context for testing them are also needed. In this study, the strategic issues of a firm presented above by Norton (1999) are put into the context of Finnish

knowledge-intensive firms operating in the ICT business field known for its rapid growth and constant change. I argue that the strategic themes presented by Norton are very relevant for management operating in this field (c.f. Granlund & Taipaleenmäki, more in chapter 5.2.) This study is also designed to attempt to find out whether the Balanced Scorecard is present in organizational communication on the worker level. This approach means that in the analysis of data, we must look into the daily communicative practices of these chosen companies.

Taking the discursive approach on strategic management in this context links this study to the change management discourse, and thus to the narrativeness of organizational life. Bisel and Barge (2011) suggest that a "discursive approach draws our attention to the way that change messages are connected to 'storylines' within organizational life". Thus the narratives of organizational change from everyday organizational life have an ability to reveal what orientations, perceptions, feelings, and sensemaking people in the organization attach to the change and how these changes (that are often essential for strategic management) are enacted upon. Following Edenius and Hasselbladh (2002), I believe that narrativeness can also reveal the potential presence of the Balanced Scorecard Discourse in the organization—perhaps in a whisper or as a distant echo—but still present and recognizable. this chosen perspective should provide a general insight on the strategic management practices and organizational communication of these studied firms. In addition, this might give us some indication of which are the prevailing management paradigms in these studied KIFs. Next, I introduce the context of my study and discuss how the theory presented above is utilized as a research tool.

4 THE PRESENT STUDY

The context of this study is in knowledge-intensive firms (KIFs) in Finland, and more spesifically ICT companies. In general, KIFs are described as lean organizations that have loose structures, low hierarchy, and professional and expert networks that go beyond organizational borders. In knowledge work, meaning is given through language. Knowledge workers are language workers, as language is needed in communicating knowledge and as a carrier of the corporate image and the expert identity. Also, communication is used in sustaining the relationships essential for the firm. Hence rhetoric is an essential part of the strategic management of these firms (Alvesson 2004). Let us start with familiarizing ourselves with the organizational context of Finnish KIFs before approaching the methods and procedures of this study.

4.1 Knowledge work and knowledge-intensive firms in Finland

To set the context right, I will shortly go back to the discussion on the term 'knowledge-intensive', now from Finnish perspectives. Knowledge-intensiveness in organizational life can mean vaguely different things. Generally, knowledge-intensive companies are based either on certain shared, specific knowledge-requiring professional backgrounds of organization members, or more loosely, on the way the company provides its service. The latter way refers to companies that can be called professional service firms (PSFs) in which the production of these services requires knowledge and often certain professional competence, but the educational background of the members (the producers) can vary (Alvesson 2004, 30-35). As the commonly used term for both of these types of companies is the 'knowledge-intensive firm' (KIF), we can also find knowledge-intensive work existing in industrial organizations. The amount of knowledge-intensive work is rising, whether we measure this rise by patent figures or by the amount of knowledge-related

rhetoric (Powell & Snellman 2004). We can easily argue that knowledge work will be the main type of work for people living in the 21st century.

The growing economic value of knowledge-intensive work has been channelled mostly to research on the knowledge-intensive service sector, or as it is often called, the knowledge-intensive business sector (KIBS). KIBS firms use knowledge as the main production input and their offering is based very much on professional expertise. Knowledge-intensiveness and tight interactive connections with customers thus label these firms (Kemppilä & Mettänen 2004). Finland has been an often-mentioned example of a successful, partial fast shift from an industrial society to one that produces knowledge-based goods[2]. However, the knowledge-intensive business sector in Finland is perceived as a growing area that has not yet reached its full development potential. The sector is relatively young and changing as the inter-firm networks and growing use of technology will affect the companies operating in this sector (Toivonen 2001; Werner 2001). Companies in the Finnish information and communication technologies (ICT) sector are typical examples of KIBS firms (Koskinen 2006). Next, I address the Finnish ICT field more spesifically.

A recent research report defines and measures the Finnish ICT sector in more detail. Lilius (2012) shows that Finnish ICT sector consist of producers of ICT goods and IT services, which the latter consists of both sofware vendors and IT services producers. As ICT goods production in Finland has been strong due to one company Nokia thus suffered from the economical and technological transitions, the IT services sector has continued its growth both in the the revenues as well in the number of employees. In 2008, the whole sector employed 152,000 people of which 45,600 people work in IT services sector (ibid, 136). The ICT field is however difficult to present with statistics. As the field is dynamic, networked, changing and globalized, Lilius argues that "present public information available does not meet the information needs related to changes in the IT industry structures, volumes and employment" (ibid., 221). In this study, we use the simple term 'ICT field' as when addressing the industry, despite the fact that our case companies operate in the IT services field – or in the business ecosystem related to it.

The Finnish ICT sector has had a central role in the productivity growth of Finland over the last four decades. The liberation of the telecom business, the rise of Nokia, the high educational level of the workforce—these are among the most cited factors for the success of the Finnish ICT sector. The sector's productivity per employee is among the highest in the EU (Digitaalinen Suomi 2020; Paija 2001). However, the sector is currently in change: the amount of ICT factory workers has fallen since the beginning of this millennium, but it is claimed that the know-how (like the production of software and other ICT services) has yet stayed in Finland. The industry will change from ICT manufacturing toward more service provider-oriented businesses. The big economic and political question is how to preserve the sector's productivity in

---

2 e.g. the book "Finland as a knowledge economy: elements of success and lessons learned," released by World Bank Initiative in 2006

the future as well (Digitaalinen Suomi 2020). Interestingly, the productivity and profitability of the business varied according to the company's size, the most productive and profitable being companies employing 30-70 people. The 'handicraftiness' of software building seems quite typical for Finnish software companies, which often seems to explain the low productivity of some firms (Ali-Yrkkö & Martikainen 2008).

On the other hand, there is a growing interest in intra-firm factors affecting the success of ICT companies. The public sector has produced various cluster analyses on Finnish ICT companies, but also more research has been done about the work conditions and practices of these firms. Next I will review some publications that concentrate on the problematics of knowledge work in the Finnish context.

As a starting point, Blom, Melin, and Pyöriä (2001) provide a basic report on the development of Finnish knowledge work. From a sociological perspective, with a broad definition of knowledge worker[3], they showed statistically that Finland has rapidly become a knowledge society. However, this has not happened without problems. The often reported ones are the heavy load of overtime work (Blom et al 2001, Julkunen & Anttila 2003), burnout (Hämäläinen 2004), the lack of social innovation in work (Kolehmainen 2004), and too much focus in organizations on information and knowledge dissemination without truly facilitating the learning of the personnel and organization (Panzar 1997). Typically, the research on the real practices of Finnish knowledge-intensive organizations relies heavily on qualitative case studies.

Viljanen (2006) studied the effectiveness of human resource management among the workers in nine Finnish IT companies. According to Viljanen (2006, 29, 148), these symbol analysts, as ICT professionals are typically labelled, expect their work tasks to be interesting, challenging, and creative. Expectations towards their work are thus high. Work should be almost too challenging, as these workers expect to develop themselves by completing the given tasks. Completing a challenging task typically means for them that the worker has then learned something. Viljanen (2006, 149) shows that this ability to learn is connected to job satisfaction. These workers are also committed, but more to their professional group and expertise identity than to their employer. Similar findings about the commitment of IT workers were presented by Joensuu (2006).

Another positive relation in Viljanen's study is between a challenging job and the perceived amount of personnel sufficiency. If the worker feels that there are not enough colleagues (to fulfil the given tasks), the work is felt to be too challenging. Positive personal relations in the workplace also correlate very much with job satisfaction. Managers have significant roles in creating job satisfaction in ICT organizations, because managerial tasks influence personal relationships, given tasks, and the amount of colleagues. The manager is also

---

3 A wage earner 1) who uses information technology in their work, 2) whose work requires and includes planning and idea generation and 3) who has at least a upper secondary education. (Blom et al 2001).

seen as the key contributor in the perceived possibility to influence one's own working conditions and personal development (Viljanen 2006, 148-149).

In addition, Mäntylä's (2006) research shows that in the Finnish ICT sector, the main problems in human resources management seem to lie in managerial work. The managerial position in ICT firms appears to be quite problematic. Mäntylä reports that expert work is favoured over managerial work by managers, and knowledge workers prefer those managers that understand their demanding work and its content. This substantial understanding of a manager may not develop by engaging in managerial practices only. Furthermore, Kultanen (2009) developed in his dissertation a training model to support supervisors' work in the Finnish ICT field. Some key findings in Kultanen's work were the observations that working in a management/supervision position in a Finnish ICT business is filled with a sense of urgency and haste; and at the same time, the success of these companies relies very much on the competences of the managers. Both these researchers' findings are supported by the future scenarios done by the ICT industry employers. Teknologiateollisuus (the representative organization of the Finnish technology industry) listed these issues as the most important for the development of companies operating in the Finnish ICT industry:

- People management
- Knowledge management
- Business management
- Recruitment expertise
- Sales skills
- Software technology
- Rapid application of relevant new technology
- Language skills
- Customer management knowledge
- Customer service skills (Meristö, Leppimäki, Laitinen & Tuohimaa 2008, 18).

Expertise as 'being' something that can be labelled as an 'expert' is typical of workers of knowledge-intensive firms, also in the Finnish ICT field. Processing and producing expert knowledge is the most labelling part of work in this field (Pyöriä 2006). Additionally, expertise is considered to need practical experience and, perhaps, more and more belonging to a community of experts and skills of fluent collaboration with them. Even personal qualities and experiences can contribute to the success of an expert's career (Parviainen 2006, 159).

As the 1990's organizational discussion made the organization an active subject in learning, knowledge creating, and innovating, the definition of

expertise has become more of a collective one. Parviainen (2006) argues that collective knowledge building is not only useful for an organization's purpose (as in search of efficiency), but it is also crucial for individual experts to increase their own knowledge capacity and skills. Collective knowledge building is part of expert work, and that requires social interaction with other experts. This interaction has been named in various ways, for example, as information distribution, cooperation, collaboration, sharing knowledge, integrating knowledge, consulting, or networking, as Parviainen lists. Expertise for ICT professionals means to be able to learn in their work. The feeling of being an expert is affected not only by the personal learning experiences in work but also by overall working conditions that constrain the learning opportunities in workplace. Thus learning opportunities are typically very much dependent on the managerial work and human development practices of the workplace (Ruohonen & Lahtonen 2004).

4.2 The Balanced Scorecard and strategic management in Finnish knowledge work

Based on the ideas of management-by-objectives, the Balanced Scorecard has a very visible status in Finnish strategic management practices (Näsi & Aunola 2002, Santalainen 2009) as well as in Finnish handbooks for management (e.g. Malmi, Peltola & Toivanen 2002; Lönnqvist, Kujansivu & Antikainen 2006). In a way, industrialization lies behind the current management systems used in Finnish companies. After World War II, the Finnish society began to change towards industrialized production from its agricultural origin. This rapid development brought the managerial theories and tools adapted earlier in other countries now to Finland, too (c. f. Takala 1999.)

One example of early management systems in Finland can be found in the information booklet series published by the Planning Secretariat of the Finnish Ministry of Finance in 1978. By that time, Management by Objectives had reached Finnish governmental organizations, and the booklet series was published to help the implementation of MBO in public organizations. Booklet n:o 3 concentrates on management systems. According to this referential material, a good management system contains a system for managerial follow-up. This consists of 1) a prognosis of the decisions' effects, 2) gathering information from real performance, 3) comparing the predicted and real performance, and 4) when a decision is proven to be inadequate, a correction to the decision-making procedure (Finnish Ministry of Finance, 1978). This description seems similar to the idea of BSC implementation starting from the 1) formulation of the vision, then 2) setting up the critical success factors that lead to the vision, 3) creation of objectives and their measures, and finally to run the company using the measures, and if needed, 4) to change the cause-and-effect relationships of the success factors and the objectives (Kaplan & Norton 1996b).

With this example, one could argue that a basic idea behind the BSC has been made familiar to Finnish governmental organizations almost 30 years ago.

A Finnish version of MBO, a management style called 'tulosjohtaminen', was also started in the 1980's. We can see the term 'tulos' referring to the term 'profit', and thus the key idea of 'tulosjohtaminen' would be seen as concentrating on the management of profit-making. Juuti (2001, 255) thus argues that anthropocentrism was only a disguise for this management style, and its primal goals were measurement and making profit. From historical and discursive perspectives, 'tulosjohtaminen' as well as the Balanced Scorecard are a continuum to Management by Objectives, which makes MBO the basis of modern management (Juuti 2001; Santalainen 2009).

Strongly influenced by MBO, Finland is today a country where the BSC is widely adopted among all kinds of organizations. Toivanen wrote in 2000 that at that time, 38 percent of the Finnish TOP500 companies were using or implementing the BSC. The consulting company Arthur Andersen's own study about Finnish TOP300 companies shows a BSC usage rate of 33% (Puiro 2001). Laitinen (2001) reports that in the year 2001 the BSC was increasingly spreading into academic organizations in Finland. A recent doctoral thesis on knowledge management practices in Finnish municipalities shows that a little over 40 percent of all respondent municipalities reported using the Balanced Scorecard as a management tool or system for more than one of its organizational units (Hyrkäs 2009). During the last decade, a large number of Finnish corporations have started to apply Balanced Scorecard-type management practices (Lecklin 2001). In addition, Jänkälä (2005) concludes that Finnish SMEs have also widely adopted various management control systems' practices and quite comprehensively use information based on those systems.

However, the Finnish implementations of the BSC vary from simple management measuring systems to strategic change tools. In his study, Malmi (2001) examined how Finnish companies apply the BSC. For some companies, the BSC seemed to be no more than a new information system with few differences to previous ways of how managers receive the specific information, for example, about the organization's work and success. In these cases, the organization used the BSC to compile a "set of strategically relevant information and [to] present it in a form that helps managers to focus" (ibid, 216). However, for others, the BSC is a strategic management system like Kaplan and Norton suggest, with more focus on the practices of strategy mapping, cascading down the objectives, measuring, and improvement based on the results. Interestingly, the reason for adopting the BSC was influenced by a consultant in half of the companies.

As Malmi's (2001) research focused on larger-scale companies operating in various fields, there is no available statistics on what scale the Finnish ICT companies use the Balanced Scorecard or how the KIB sector in general utilizes the BSC or other management tools. Despite that, some publications exist that reveal the strategic management issues of Finnish high-tech companies. In his study, Naumanen (2002) lists the success factors of young and growing Finnish

ICT companies. Strategic decisions such as market strategy, technological choices such as the technology strategy, and the nature of the firm's offering explained its success. However, the maturity of strategic management in Finnish ICT companies is rather low as leadership and management competencies and experience are scarce not only in start-up firms but often also in firms whose ownership is employee-based (e.g. Ruohonen & Lahtonen 2004). Hence, from a longitudinal case study, Koistinen (2007) raises perhaps a typical need for a growth-oriented Finnish ICT company: The company operating in a fast-growing sector needs tools that help to control the on-going change both inside the company and in its operating arena. In Koistinen's case company, this turbulence was seen as constant development of strategic choices—in her words, "as a constant quest for strategy that however failed to deliver system innovations" (ibid. 2007, 165).

The most interesting previous research for our study is presented by Granlund and Taipaleenmäki (2005), who studied management control practices in Finnish new economy firms (NEFs). Defining new economy firms as including "businesses targeting at fast growth or already fast-growing firms that operate in information and communications technology businesses and biotech (life sciences) industry" (ibid, 22), they also have the same characteristics that distinguish NEFs from other small and medium-sized enterprises (SMEs). These characteristics are R&D and knowledge intensity, often venture capital finance, and fast growth. In a broader perspective, NEFs are typically knowledge-intensive firms.

Most commonly, NEFs tend to look for a financial information system that can support their cost-benefit thinking. This is the internal drive that develops over time, as it is common for NEFs to have only very little financial competence in the start-up phase. Hence there are also external factors that can introduce more professional financial control to firms, like the phase of becoming a publicly listed company. As the environment of NEFs is very turbulent, there seems to be a paradox: the management's urge towards long-term financial planning and control in an operating environment where forecasting can be almost impossible. So managerial planning stays typically short-term-based. The life cycle analysis in the study also confirms that only the most advanced NEFs consider it relevant to have corporate strategic planning and business strategies, and further, there is a mutual relationship between the life cycle stage and the management control system (Granlund & Taipaleenmäki 2005).

Granlund and Taipaleemäki conclude that financial control systems affect "basically every single person in the NEF: you cannot be ignorant of the financial facts any longer" (2005, 48). Financial control gives a common financial vocabulary that mixes itself also into the technology, flexibility, and creativity cultures of the firm. This 'mixing' effect tends to get more emphasized as the firm moves upward in its life cycle. So the evolution of a corporation as well as its life cycle phase determines much of which problematics the management addresses. Ruohonen et al (2003) proposes a framework to help evaluating the

level management and leadership in ICT companies. Figure 8 presents this framework in a two-by-two grid.

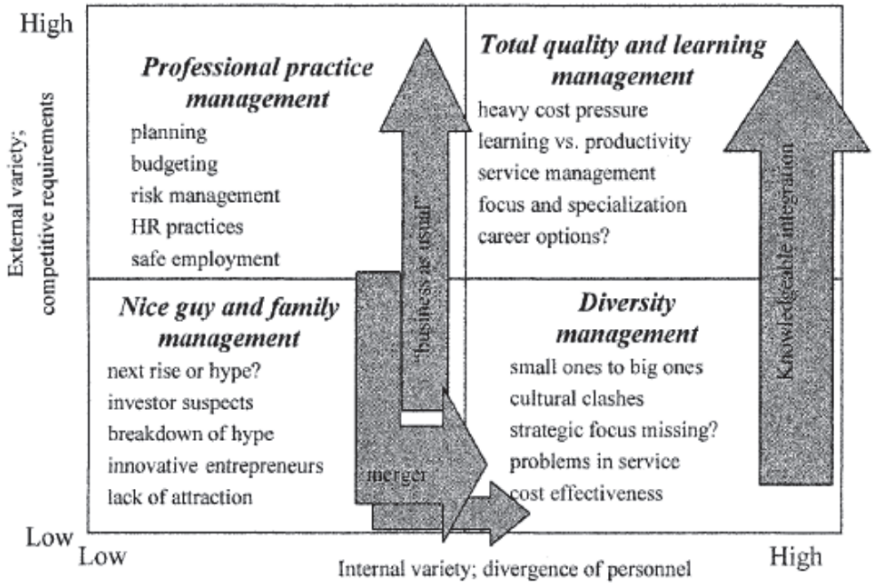


FIGURE 8 A Framework for knowledge work leadership and management (Ruohonen et al 2003, 153).

Young companies almost always start with the ice guy and family management' styles, but this often is soon challenged by the market realities. Nevertheless, if there is a high demand in the market, the company can grow without setting up management processes or practices. Eventually the market situation or internal factors like the management of dozens of people will force the company, in order to survive, to change this management style (see also Kühl 2003) (Ruohonen & Lahtonen 2004).

Diversity management describes the situation where a company has grown either by organic means or by mergers and acquisitions. As diversity increases among the personnel, cultural clashes can occur and planning and common practices are needed to support the functioning of the firm. This means more professional management and leadership practices which in turn will lead to a professional practice-type of management (Ruohonen & Lahtonen 2004). In addition to the power setting in the firm changing, IT professionals will be forced to focus more on the profitability and effectiveness issues of the business as well as on documentation and management issues (Ruohonen & Lahtonen 2004). Likewise, previous work roles can separate: the managers will concentrate on management issues while the customer work is mostly done by the experts.

The management of quality and learning issues provides the 'highest' challenge for an ICT company. Often the company's size forces it to follow costs and, at the same time, to make strategic choices of its operating markets and customer segments as well as its product and service offering. Ruohonen and Lahtonen (2004, 33) describe this management style as the "juggler" manager/leader whose right hand takes care of costs and schedules and, at the same time, the left hand allows experimenting with new practices, creativity, professional learning, and even failures in the organization.

With this framework, combined with Granlund's and Taipaleenmäki's (2005) findings, we can complement the life cycles of an ICT firm from the management and leadership perspectives. The need for management systems becomes obvious in the professional practice management phase (see Figure 8.). Likewise, Davila and Foster (2007) conclude that the adoption of management control systems correlates positively with the number of employees, the presence of venture capital, international operations, and time to create revenue. Interestingly, more professional management (a CEO versus an entrepreneur as the top leader) also correlates with the adoption of a management control system (ibid). So it can be suggested that the adoption of the Balanced Scorecard in Finnish ICT companies will correlate with the maturity of their management/leadership, even though there is as of yet little research supporting this.

There is a call for better strategic management competence for ICT firms (Ruohonen & Lahtonen 2004; Ruohonen 2004). The environment in this business sector changes rapidly, and the role of networks, alliances, partners, and close operation with customers will require—even for the small but growth-oriented firm—to focus on issues that are typically strategic. To summarize the discussion on strategic management from the previous chapters and from this chapter, these themes seem to be relevant as strategic issues of Finnish ICT firms:

1) Growth: innovations, new business areas, development of knowledge and competencies

2) Customer satisfaction

3) Internal operations and processes

4) Good command of markets and partnership management.

Again, these resonate very well with the problematics addressed in the development of the Balanced Scorecard framework by Kaplan end Norton. Hence this study utilizes these strategic issues as a starting point for the inquiry into the daily communication practices in the studied KIFs.

4.3 Research approach

In this study, I take a discursive approach not only towards the Balanced Scorecard but also towards the strategic management of a firm. This also means defining organizational communication as a meaning-centred process constitutive in the process of organizing the firm, to reach its strategic goals. This approach of communication as constitutive of organizing challenges us to look at both—the practice and the praxis of strategic management on the worker level—and analyze how their interplay presents itself in the data. The macro-level discourse of the Balanced Scorecard can thus be seen as an element of structure within strategic management, and by means of a communicational analysis, I will study how this 'capital-D discourse' is actualized in the everyday discourse of strategic guidance in the case companies. Context-dependent symbolic action, such as organizational communication practices and the genres and the language used by the informants will then reveal how strategy communication within these studied firms is enacted.

The above approach is best depicted by Heracleous and Hendry (2000) in their article "Discourse and the study of organization: Toward a structurational perspective". They develop a structurational conceptualization of organizational discourse. In this conceptualization, discourse is viewed as a duality of communicative actions and structural properties, recursively linked through the modality of the actors' interpretive schemes. Figure 9 describes the approach in detail.

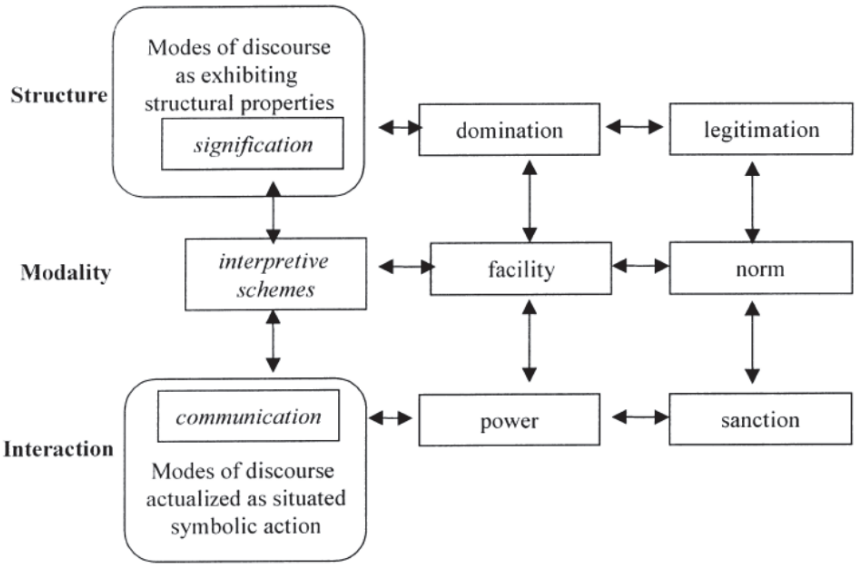


FIGURE 9 Discourse and structuration theory, adapted from Giddens (1984) (Heracleous & Hendry 2000, 1264).

The interest of this study is to find out whether the data can reveal structures familiar to the Balanced Scorecard Discourse in the case companies. It also attempts to reveal the interpretive schemes of the interviewees and thus to study the communication practices of the case firms as actualized situated action and their symbolism. For the researcher, this approach requires interpretation and temporal awareness, as Heracleous and Hendry (2000, 1275) continue:

> "This conception of time is important in the structurational process because structures exist only as repeated manifestations in daily actions and as memory traces or interpretive schemes. This can afford a way of firstly identifying structural features of texts (whose structural nature is substantiated by virtue of their persistent manifestation in communicative actions by different agents in different contexts), and secondly of linking texts to wider social structures, since repeated central themes in texts have both cognitive and social structural correlates."

So, accordingly, this study attempts to follow the discursive approach on two levels: on the level of individual perception of the organization's communicational practices as a situational and temporal discourse at the time of conducting the interviews, and on the level of strategic management discourse by studying the communication practices and their relation to the Balanced Scorecard framework.

The main goal of this research is to gain new knowledge about how communication of strategy is perceived and acted upon in knowledge-intensive firms (KIFs) on the knowledge worker level. In the data collection, much emphasis was on finding interactive situations ('encounters', as Goffman would have put it) reported by the interviewees that could be interpreted as representatives of practices related to the strategic management of the firm. Furthermore, the definition of strategy in this study follows the ideology of strategy-as-practice. Here, strategy "is not something that an organization has, but something its members do" (Jarzabkowski, Balogun & Seidl 2007, 6). The strategy-as-practice perspective focuses both on micro-level 'practice', as actions of the individual human beings, as well as 'macro' practices—the different socially defined practices that the individuals are drawing upon in these actions (ibid, 7). This view tries to respond to the rapidly changing world, especially answering these contemporary problematics:

- As strategies and organizations are being constantly made and re-made, organization and strategymaking become reconceived as continuous activities of strategizing and organizing rather than as states.

- Strategy activities are not merely analytical, as in the traditional sequence from formulation to implementation, but intensely practical, often in apparently routine ways. In rapid change, there is little time for detached analysis of the sheer practicalities of strategizing/organizing, which become more salient. To strategize or to organize both require a command of interpersonal skills, communications technologies, software modelling, and scheduling devices that are easily taken for granted.

- Whereas traditional theory has sought the analytical clarity of conceptual dualisms, practical activity in fast-paced environments entails integrated

> dualities. The 'organization follows strategy as a separate variable' -type ideology is gone; instead the two run together as simultaneous activity (Whittington, Molloy, Mayer & Smith 2006, 617-618).

It is noticeable that the strategy-as-practice view first sounds somewhat contradictory to the ideas of the Balanced Scorecard. But the constant change, the turbulent operating environment is the issue that Kaplan and Norton are addressing with their Balanced Scorecard (e.g. Kaplan & Norton 2001a, 1-3). More interestingly, taking strategy as practice, we are blurring boundaries: "strategizing and organizing become very similar or even common and the practitioners may not be unable to distinguish the two" (Whittington et al 2006, 618). This means that organizational communication as a boundary science for both strategizing and organizing acts as a key element in building an effective modern organization.

While this study views organizational communication as constitutive in organizing, it focuses on both the micro and macro levels of the communicative actions of organizations. How is organization defined in this study? To answer this question, a quote from Cooren, whose writings serve as an ideological foundation for my research approach, which also explains my view on organizational communication:

> "We never leave the terra firma of interaction because it is precisely through these interactions that something such as an organization can come to exist and act. When we scale up, we do not leave the territory; we just start to see the same phenomenon in a wider picture. If we want to see how an organization functions, we need to identify the ways by which things get organized through interactions, and this implies, among other things, that we dwell on the detail of organizational interaction." (Cooren 2006, 335.)

Next, the research questions and their elaboration in this study are presented.

4.4 Research questions

This study uses the case study approach of Yin (2003) and is planned to answer these research questions:

- What kind of organizational communication related to strategic guidance of the firm is there in the studied Finnish KIFs? (RQ 1)

And as a second question derived from the first one:

- Does the Balanced Scorecard have a distinctive value for the organizational communication of these KIFs? (RQ 2)

The context of this study is four Finnish knowledge-intensive firms operating in the ICT business sector. In this study, the ICT sector is taken broadly[4], and the main idea of this sampling is to represent cases from Finnish knowledge-intensive firms as the domain context. Nevertheless, I will first shortly discuss the case study setting of our study.

In management science, especially when studying the management account practices, the case study approach is widely used (e.g. Scapens 1990). In this study, we are following replication logic with multiple cases. This means that each selected case should either predict similar results or predict contrasting results but for predictable reasons (Yin 2003, 47.) The case approach in this study consists of four different case companies. The biggest difference between the companies for the perspective of this research was the management model: In case companies A and B, the Balanced Scorecard approach were utilized in the management of the firm, as in case companies C and D it was not. This multiple-case setting was developed to find both theoretical replications (contrasting results as the differences in organizational communication of case companies due to their management approach) and literal replications (similar results as the organizational communication in related to knowledge-intensive work context) (Yin 2003).

The research is also an interpretive case study (Willis 2007, 243), where local understanding (the case) is related to the prevailing theories. Here, the main examples of this relation are the value proposals derived from the theories of strategic management and the Balanced Scorecard framework. As this study is targeted to answer two research questions: a more general question (RQ 1.) and more detailed, theory-driven question (RQ 2), a propositional approach (e.g. Yin 2003, 112) was made to answer the Research Question 2. For this, I have operationalized four value propositions from the Balanced Scorecard literature and the theory of strategic management (discussed in detail in section 3.6). The value propositions are:

> VP1. When a BSC-based management system is used, the vision and the mission are communicated clearly in the company.
>
> VP2. There is rich communication about organizational goals in organizations using the BSC. Especially financial and other strategic organizational goals are communicated to the personnel.
>
> VP3. Personnel in BSC-managed organizations can relate the organization's critical success factors and strategic objectives along with their measures to their own work.
>
> VP4. Strategic themes (financial, customer, internal processes, learning, and growth) are linked to daily work and communicated with the workers.

---

[4] For example, I do not classify or analyze in detail the case companies' business models, as those vary from consulting to software production, since I concentrate on the organizational communication practices reported by the respondents.

By 'value proposition' I mean that there is some proposed positive value in the light of the presented theory. For example, some issues of organizational communication that should support the strategy implementation and its execution as reported in the previous research on strategic management, specifically in the context of knowledge-intensive companies. These propositions seek to find out whether the data will support the theory especially about the Balanced Scorecard as management tool for innovation age (Kaplan & Norton 1996, 18-19). Also, the value proposition focuses the orientation of this research. They serve as focal points for the studied arena: they guide the data collection as the semi-structured interview form was designed based on these proposals; as well they guide the analysis phase. This research design was chosen to help the researcher operating with the research themes, and thus helped in studying the multifaceted phenomenon of organizational communication of strategy in knowledge-intensive firms with the means of academic research.

As this approach consists of four case companies, both similarities and differences exist in the research context. The multiple case studies' validation relies much on the discussion of rival explanations (Yin 2003, 112-113). In the larger level the study's context is Finnish knowledge-intensive organizations. At the micro level, the context is the company under study, presented by a sample of knowledge workers and their perceptions of the company's communication and interaction practices related to the management of the firm. These practices are addressed from the perspective of strategy. The key themes of strategic management are operationalized into the semi-structured interview form. Besides the theory, the questions are also based on the experiences of the researcher herself, since she has work experience in this studied field from the year 1997, both in worker and management positions. The interview questions are thus based on everyday discourse typical to Finnish ICT firms. My presumption is that organizational communication related to the strategic management of a KIF should be closely connected to issues that have strategic significance for the firm. So in order to specifically answer research Question 1, a cross-case analysis and synthesis are made. Although the strategies of the studied firms differ, we may assume that the strategic themes and issues (see Chapter 5.2) as such will recur in some form in all these firms. So as all cases share the knowledge-intensiveness of work, the business domain, and the national culture, this should make the cases comparable in some respect. Also, with the results, rival interpretations (Yin 2003, 137) for findings will be presented and discussed.

This analysis deals with the data as interviewed discourse on strategic management by each firm. The unit of analysis will serve the instances of strategic guidance in this discourse. Instances of strategic guidance mean the data parts where the respondent indicates some organizational event, situation, or practice that should, in the light of the presented theory, have an impact on the strategy implementation or execution of the firm. These instances will be examined to find out how organizational communication is present in this discourse

of strategic management. In the data, these issues in particular were sought and analyzed:

- The overall discourse of these instances: the participants of the discourse, the power setting, and the direction of the communication.
- How the communication was mediated (e.g. between persons or by media).
- How knowledge, attitudes, and information are conveyed, and what kind of interactivity takes place in these instances.
- Respondents' own input for the strategy implementation / execution.
- Regularity, repetitiveness of the communication.
- Reported factors of distraction or malfunction of the communication.

A case analysis builds strongly on the elaboration of each value proposition targeting to answer Question 2. Answering Question 1. builds on both the analysis of all the data and the analysis of each case. Figure10 summarizes the research approach.

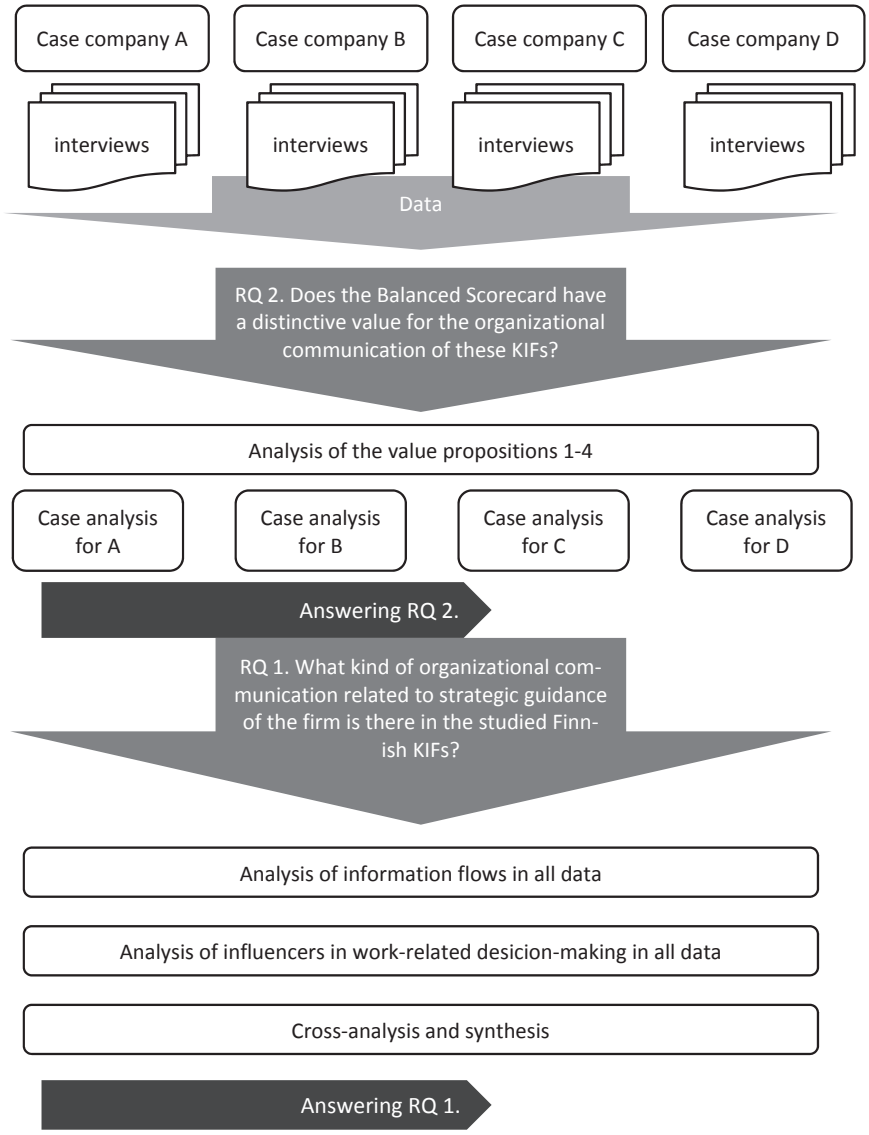


FIGURE 10 The case setting, the data, the analysis, and the research questions.

Next, I will discuss in detail how the value propositions are being processed in our data analysis.

The value propositions could also be called working hypotheses because with our qualitative data and interpretive approach, one cannot rule out all possible reasoning about whether the hypotheses are correct or not. However, we can use the value propositions like working hypotheses as key remarks or cornerstones of the theory against which the results are being interpreted. The value propositions are also operationalized in our semi-structured interview

form (see Appendix 1). Next I will introduce the procession of each value proposition in the analysis.

> VP 1. When a BSC-based management system is used, the vision, the mission are communicated clearly in the company.

This proposition deals with issues of organizational vision, mission, and critical success factors. I expect that in the studied firms that claimed to be using a Balanced Scorecard-type of management system, the knowledge workers should have fluent answers when asked about these issues. In the strategic management literature, in Kaplan's & Norton's writings the vision is a key element in communication of strategy. Furthermore, vision statements are typical also for collaborational knowledge work. Thus we should presume to find visible vision statements and references to the vision and mission of the firm in daily practises of the firm. The interviewed knowledge workes should also have knowledge to answer, for example, a question like, "What is the vision of your company?" In addition, when the value proposition is supported, the data should contain clearly stated examples of organizational communication of mission and vision.

> VP2. There is rich communication about organizational goals in organizations using the BSC. Especially financial and other strategic organizational goals are communicated to the personnel.

Value proposition 2 suggests that supporting data for it should consist of examples of practices of organizational goal communication. Goal-setting is essential practise in strategic management and communication of this strategic intent is the communication of the way how the company should secure its competetive advantage, exploit or shape its environment (e.g. Hardy 1994, 10-14). Also, a strategy has temporal element in it. Strategic management is changing the company towards the strategic intent in some selected time frame. Thus, organizational goals are needed in telling how the company is doing in this change process. The BSC literature addresses this goal-setting in systematic way. The strategy map, for instance is a communication device of organizational goals. So the 'rich communication' statement in the value proposition 2. means interaction between the management and the workers via different media about the organizational level goals. It is assumed that goal communication is mostly about financial goals, as this perspective is a the top of the strategy map – all strategic action should lead to improvements in shareholders' value (Kaplan & Norton 1992). However, I am also seeking what other issues the respondents report as strategic goals of their organization, do they think that these goals are shared in the firm among personnel, and how these might relate to theories of knowledge work, and to the Balanced Scorecard discourse.

> VP3. Personnel in BSC-managed organizations can relate the organization's critical success factors and strategic objectives along with their measures to their own work.

Essential part of the Balanced Scorecard approach are the scorecards and the cascading process of organizational goals into objectives of in everyone's own work. Kaplan and Norton write (1996, 2000; 2001, 12; 2008; 141) about 'educating' the personnel about issues of strategic meaning. As knowledge workers are often autonomyous and little 'managed', strategy implementation benefits from workers that have knowledge of the critical success factors of the firm. Thus, value proposition 3. works more or less like a 'test' for the interviewed knowledge worker: Does the data from an interview indicate that the worker has ready answers about the critical success factors of his/her organization, and how does he/she respond about personal objectives in work, and do these answers correlate with the Balanced Scorecard discourse? As the value proposal 2. was more about the existence of organizational goals as substance in organizational communication of the firm, the proposal 3. attemps to capture how much the personal goals at work are a similar substance. Furthermore, we are interested about the cascading of the strategy – are strategic issues relevant and present in every day communication practises of the knowledge workers when their input for the firm is evaluated. We should perhaps also expect the worker to state examples of controls and measures used in their work for these objectives. The data should indicate us how the worker level objectives are communicated in the case company.

> VP4. Strategic themes (financial, customer, internal processes, learning, and growth) are linked to daily work and communicated with the workers.

Value proposition 4 seeks to find out what kind of organizational communication is related to the main strategic perspectives (themes) of the BSC framework. In other words – how much the strategic issues are leveraged as substances of organizational communication of the firm. Improvements in these strategic themes is essential for strategic management (Kaplan & Norton 2008b). Hence, around these themes there should be organizational development action and interaction connecting the knowledge workers. In networked business environment of ICT companies, especially the Customer and Learning and growth themes should be extended to interaction beoynd organizational boundaries. The interaction on these strategic issues should be constant and vivid in a BSC-managed company. Also, the knowledge workers' own perceptions of these themes and knowledge of their meaning for the whole firm should also reflect their high organizational importance. Thus we are seeking from the data especially these:

- In what kind of interaction situations do the strategic themes occur?
- What action or activity is connected to these situations?
- What kind of communication and interaction did the respondents report of when they spoke of these themes?

All together, the value proposals above should guide our efforts on answering the Research Question 2:

> Research Question 2. Does the Balanced Scorecard have a distinctive value for the organizational communication of these KIFs?

However, we still have the first research question to answer to:

> Research Question 1. What kind of organizational communication related to strategic guidance of the firm is there in the studied Finnish KIFs?

While describing the findings for each value proposal above, we will get detailed information of communication of strategy in these case companies. Nevertheless, answering to Question 1 requires deeper analysis of our qualitative data. Question of 'What kind' of communication needs to be elaborated more than just rewriting the findings for each case. In order to do this, I will build a more macro-level analysis of communicative practices from all the cases (analysis cycles are discussed in details in Chapter 4.5). This consists of concentrating in two key units of analysis: classification and description of information flows and influencers in work-related desicion-making. These two analysis units have been selected for their representation. Analysing information flows focuses the elaboration of data on the every day communication practises reported by the informants. On the other hand, as strategic management is about making and enacting decisions, we seek also from the data how the informants describe and interpret the work place situations where decisions are made or enacted upon. By analysing these two, we get a synthesis on organizational communication related to strategic guidance in these case companies. Again, to be fully able to answer the research question 1., similarities, differences, and rival explanations for our findings are needed, and these are derived from the theories of knowledge-intensive work and from precious research. The results for Question 1 are thus discussed in the light of previous literature on KIFs and their strategic management.

This research is interpretive in its nature, and I believe the truth is relative by nature. In interpretive management studies, the organization is seen as a social site, and people are seen as active sense-makers like the researcher. Interpretive research does not create generalisations but it can create 'local truths' – findings that are applicable to the context and the time of the study (Willis 2007, 124-125). Furthermore, in the propositional research approach used in this study, the presented theory does not work as a tool of classification and it cannot be tested in a simple quantitative manner, but rather it is a background against which the key concepts and findings are interpreted, with the help of the subjects of the study (Alvesson & Deetz 2000, 33-34). In this study, both the informants and their companies act as subjects. Furthermore, the researcher herself is also subject to the study. In qualitative studies, two-level interpretations are made: first as the informants make their interpretations of research themes in a interview setting, and second when the researcher makes her interpretations from the first-level interpretations. From the

researcher, this requires theoretical thinking and ability to reflect the interpretations from more abstractive perspective (Eskola & Suoranta 2005, 49). Thus, the attitudes, values, and beliefs of the researcher affect the results. Explaning the selected theoretical framework and analysis approach in details familiarizes the reader with these biases.

I acknowledge that one cannot generalize the case findings. With this research however, I aim to provide new knowledge on the phenomena on the organizational communication in knowledge-intensive firms. The data is interpreted by the data source, by the researcher, and by the context – this makes each case different. Nevertheless, as context similarities exist, the cases can be compared on some level.

4.5 Studied firms and interviewees

By interviewing experienced knowledge workers, answers were sought to the question, "Does a BSC-based management system make a difference to the communication of strategy among the selected four firms?" The research setting consisted of two firms using the Balanced Scorecard and two non-using firms, all operating in the Finnish ICT business field. The companies participating in the research were chosen based on their orientation towards the Balanced Scorecard. The companies were hand-picked by the researcher, and their involvement in the Balanced Scorecard was discussed beforehand with a senior officer in a management position. The respondents for a firm were chosen according to the criteria set by the researcher in this same discussion with the officer (see previous chapter). The main criterion for them was to have at least ten years of working experience as an expert in the ICT field.

Overall the sampling for this study is a convenience sampling (Richards & Morse 2007; Morse 2010). First, the goal was to get enough case companies willing to participate, and also willing to share a management perspective on the company's possible use of the Balanced Scorecard. For the research setting, companies both using and not using the BSC were needed. Four case companies were finally found, with whom an initial telephone interview with a senior manager or CEO was made about the company's approach to the BSC, and in the end, the manager was asked to nominate 3 or four candidates of experienced knowledge workers from the firm for a deeper personal interview. This technique of sampling for the infomants as such follows the idea of snowball or nomination sampling (Morse 2010). The criteria for the informants were the following: Long working experience in the ICT field (preferably ten years or more); working currently in an expert role, hence closely connected to the main 'production processes' of the firm; and willing and able to participate in an interview where they are asked about their own personal ideas and perceptions about organizational and management communication concerning the firm.

All interviews were carried out confidentially—and both the case companies and the informants are anonymous and therefore symbolized henceforth by letters (Company A, B, C, and D) and numbers (Informant 1, etc.). Table 6 presents the companies that are described next in more detail, with descriptions of their informants.

TABLE 6 The studied companies.

	Company A	Company B	Company C	Company D
Size	Company size 60, concern over 100	Concern size near 1000 people	Concern size 65 people	Company size 30 people
Local team's size	10 people	30-40 people	30-40 people	30 people
Public or not	Publicly listed concern	Publicly listed concern	Private concern	Private company
Business idea	Professional services for ICT companies	Professional ICT services	Professional ICT services	Professional ICT services
Business environment at the time of interviews	In a change	Has been in some way turbulent, now slowly growing	Has been turbulent, now slowly growing	Growing
Role of the BSC in the company according to management	Uses mostly on management level	Uses a lot on many levels	Is interested, says: has tried to introduce the BSC, not using it	Is interested in the BSC, not using it

Company A is a listed company that produces professional services. For certain services, the production is supported by public financing, which is why part of the organization's business units cannot be commercially profit-making. The majority of the entire company's operations, however, are normal business activity. Also, this company has operations in several locations and a history of several mergers. Currently, its management is located in the Helsinki area. Our case organization is a local unit the size of about ten people. This unit provides consultancy services especially for the ICT sector's clients. The company uses the Balanced Scorecard at the upper level and also for the management of the local units. Personal scorecards are not used on the local unit level. Scorecards as such are not a topic of organizational communication in the local unit. Instead, there is more talk about the future objectives set by the Group and the setting of target levels for the local unit.

Company B is a listed company operating in the ICT business. It has operating units in several Finnish locations. Our case unit was again one of the local units, which has its own business area within the firm. The local unit employs a few dozen people as the whole company employs a few hundred. The company's history consists of a few decades of operating and is based on a number of mergers. The local unit also is also affected by the mergers, and nowadays the originally two separate companies are tied together as a business unit. Again, the headquarters of this company is located in Helsinki. The company uses the Balanced Scorecard for their business management. Scorecards are available at the local level, and also for customer projects. In particular, account managers will also have their personal scorecards. However, personnel in designing or programming jobs rarely have personal scorecards.

Organization C is an ICT consultancy company with an operating history of ten years. The company is privately owned by a few people who also work in the management as well as in specialist positions. Here, too, the company has acquired business operations by merging with another company. The whole company employs dozens of people, and our case business unit employs about twenty. According to the business unit manager, the company plans on using some scorecard-type of ideology in their future management, but this was not confirmed in the interviews. The only hint towards confirmation was the head-owner's interest in the Balanced Scorecard approach and its potential use. An outside expert has been utilized for a primary definition of possible measures. However, the company had not proceeded to any introduction of the Balanced Scorecard.

Organization D was formed a few years ago by merging two firms. Thus its operating history as a whole extends to twenty years. In the merger, the buyer was a younger company that had only been in operation for a few years before the merger. The company is owned by private owners who also work in the company's management as well as in expert posts if necessary. At the time of the interview, there were a few dozen employees. In this case, the focus is on the whole firm. In the initial interview before the case interviews, the company's CEO said that the company was not using any scorecard-type of management processes. As the reason for this, he stated that it did not add any value to the firm. However, some reflections about a scorecard-type control system might be done by the owners in a later stage of the company's growth.

The uniting factors for all the interviewed persons are expertise and more than ten years of work experience in the ICT industry. Some of those interviewed held a supervisor position at the time of the interview, some did not, and some felt like they were in some kind of an intermediate position, for example, acting as a project manager or team leader, where some of their tasks were related to some kind of 'management'. Almost everyone's work history was marked by frequent changes in their work roles and job descriptions, even if the employer company had remained the same. In every company, the recent history consisted of changes in organizational structures and functions.Table 7 summarized the interviewees.

TABLE 7 The interviewed knowledge workers.

Case company	Amount of interviewees	Description of job and responsibilities at the time of the interview	Codes
Company A	3	Local unit manager, also a consultant Senior consultant Senior consultant	I22 I9 I11
Company B	3	Manager for sales, previously responsible for the local unit Senior project manager Senior consultant	I5 I6 I7
Company C	3	Project manager / consultant, responsible of resourcing Senior consultant, part of management board Senior consultant	I13 I14 I15
Company D	4	Consultant Consultant / project manager Sales manager, part of management board Consultant	I10 I12 I19 I18

4.6 Data collection

The framework of the interview is based on the theory described in the previous chapters and the formulation of the research questions. The data examines organizational communication for strategic guidance in the selected expert organizations through the experiences and views of the experts themselves. The purpose of the data is to represent the experiences, views, and opinions that the selected experts themselves have brought up. The data is qualitative—it is not meant to generalize or to aspire to represent the average expert or expert organization. The data can also be called a 'case collection' of multiple levels: both the companies (4) and the employees interviewed (13) represent their own cases. The cases are interpreted both on the individual and company level. Nevertheless, the results are presented on the company level.

The data collection was based on semi-structured interviews and the questions were designed to reveal the respondents' actions and practices in their everyday work situations related to strategically relevant issues. The interview form was crafted based on two key issues: combining the theory supporting the value of the Balanced Scorecard for communication of strategy (discussed more details in Chapter 3.6.) and the knowledge of the management discourse in Finnish knowledge-intensive firms. The questions were drawn from the Balanced Scorecard discourse as well as from the previously discussed strategic issues for a knowledge-intensive firm.

The theory provided the substance for the interview form and assured that all value proposals should receive either some support or rejection in the data. Key data collection strategy was to gather as much as possible information from the knowledge worker himself, and this lead to semi-structured form of the interview. Emphasis on data should be on real, every day workplace practises that might have a strategic meaning to firm's management, uttered in the own words of the knowledge worker, thus possibly revealing his attitudes and feelings towards those practises. It was crucial for this study to be able to ask the about the right issues and thus discuss the right topics with the interviewees, but not necessarily using the exact same vocabulary as the in strategic management literature, as it rarely exists in daily discourse of knowledge workers. These issues of strategic guidance needed to be approached with language familiar to the workplace. The management discource of Finnish knowledge-intensive firms in ICT field was already familiar to the the researcher though her management experience. We acknowledged the possible bias of the interview situation for the discourse studied, and thus the interviews were conducted with language familiar to the ICT field. At the same time, the researcher tried to avoid the language of strategic management written in the academic books. So the Balanced Scorecard as such was not discussed, rather it was referred to with Finnish words like tuloskortti, mittaristo, menestystekijät, (scorecard, measures, success factors) etc. For instance, the researcher's own experience in project work in the IT business made it easy to follow the business terminology used by the interviewees. Hence the researcher's own knowledge helped not only in creation of relevant yet valid, semi-structured interview form but in discussing these topics during the interviews and finally, in interpreting the answers. The interview form is presented in the Appendix 1.

The interviews were conducted during winter 2006-2007. The researcher asked all of the interviewees to present their personal working history in the beginning of the interview, thus validating the criteria set for the informants. In this delicate process of interviewing, the main goal was to give the informant his or her own voice and thus to use the wording he/she preferred or introduced, in aiming for a mutual understanding between the informant and the interviewer. The objective of the interviews was, above all, to engage in conversation, and the researcher's main goal was to let the interviewed members of the expert organizations have their own, unique voice and to respect each view and interpretation of the discussed topic.

4.7 Analysis methods

The data gathered consists of 13 transcribed interviews (three or four interviews per firm), each lasting from one hour to 1.5 hours. All the interviews were recorded and professionally transcribed. The researcher herself verified the accuracy of all transcripts and made sure that the data were anonymized. In total, the transcribed interviews made 200 A4 pages.

The analysis method applied here was content analysis. According to Neuendorf (2002, 18) content analysis is "the common method of coding responses to open-ended questionnaire items and in-depth interviews". Content analysis as reseach method can consist of qualitative and quantitative analysis phases, but in the the end, it is always a qualitative approach as it produces subjective results that are limited to individual case (Bos & Tarnai 1999). Krippendorf (2004, 83-85) presents the components content analysis as components of data making (unitizing, sampling, recording/coding, reduction of data to manageable representations), abductively inferring (relating the data to meanings derived from theory), and finally narrating the results. Narrating means explaining the results from the perspective of their practical significance and relation to previous findings.

Bos and Tarnai (1999, 666) discuss practical content analysis. In practical content analysis, the starting point of is the theory against which the "content analytical hypotheses or content analytical questions" are formulated upon. From the theory, the analysis receives the objectives for content categories as the preliminary theoretical considerations will lead to provisional categories for data analysis. These preliminary categories are "checked, corrected, and modifed on the basis of the textual material, until the text can be adequately recorded with them" (ibid.). The goal of practical content analysis can be oriented either on testing the hypothesis or on discovering new connections and structures, hence it can be assimilar to method of Grounded Theory (c. f. Dilevko & Gottlieb 2009).

Typically in case based research, analysis starts from indentifying themes and patterns by highlighting, noting, labelling, and restructuring data pieces and ends at finally writing up the cases (e.g. Scapens 2004, 270-274). In this study, both the theory in the form of value proposals as well as the interview data as textual object of the study served as an essential starting points for the analysis. The next step after familiarization with the data was outlining and analyzing it with various techniques of content analysis. The cycles of analysis in this study included:

1) Thematic classification of answers by respondents against the four value proposals.

2) Thematic classification of all data by companies against the four value proposals.

3) Crafting a qualitative analysis of the results from the perspectives of the value propositions.

4) Checking and repeating phases 1-3 until the saturation point was achieved.

5) Thematic classification of the communicative practices as infromation flows incidents found in the data.

6) Thematic classification of strategic management practises as decision-making incidents in the data.

7) Crafting supporting analyses of strategic management communication in the case companies: using excel tables and Atlas.ti for analyzing the incidents and communicative practices.

8) Crafting the final qualitative analysis of strategic guidance communication, writing the results.

9) Validation analysis of the study.

The phase 1. consisted of going through several times all interview data as text. Then, an overall picture of relevant issues for each value proposal was made; combining the theory and data. Here, the semi-structured interview form served the classification, as it was planned that is should cover issues relevant for each value proposal. For example, each interviewee was asked and discussed about the company's vision. However, the analysis for each value proposal was not limited only to answers for certain questions. The data was utilized as whole text in finding the clues in favor or against each proposal.

Phase 1. was thus classification of data inserts to certain groups of issues supporting, not supporting or existing neutrally when respondend talked topics relevant to the value proposal. This led to Phase 2: classification of the data per company and per each value proposal. From this an initial table of coded incidents supporting, not supporting, or neutrally addressing the value propositions was made. A separate table was made from each interviewee. Then, the whole data was coded again by the researher, and again the issues supporting, not supporting or being neutral were drawn, by each company. The result of this was compared to interviewees' tables and, if needed was checked for corrections. Now, more general level coding of relevant themes for each value proposal was derived. This meant comparing the company tables and crafting the common units of analysis. Finally, this analysis was written out as a text describing the issues of relevance for each value proposal with examples from data. This part of the analysis was made during 2007-2008. In 2009, the researcher went though the process of coding again for ensuring the validity, and crafted also new textual tables that describe and compare the case companies against each value proposal, serving thus the Phases 3 and 4. The results from stages 1- 4 were also written out as a research paper, and were publicated at EUCO 2010 conference at Riga.

Then, the whole data was returned again from the perspective of coding the information flow instances (Phase 5). For example, an instance of information flow would be a mention of team meeting as part of respondent's weekly work practises. This analysis followed more grounded theory method, as there were no initial hypothesis, or propositions for these categories. The aim of this stage was to identify all possible classes of information flow instances and then describe how the amount of instances and classes will appear in each case. Coding resulted 453 instances in 14 different themes.

After that, the data was coded again (Phase 6.), now from a perspective of strategic management practises. Her too the approach followed open coding as in the Phase 5. Now, an incident would be a mention that has strategic

relevance, related to decision-making in the respondent's work. For example, a respondent saying that she does the evaluation of one's work goals only by herself while describing the organizational practises for assessment of work. Thus, this is an incident of self-assesment of work results. Totally 599 instances in 28 themes were indentified. The researcher made these two codification processes with Atlas.ti software and checked them manually for proofing.

These two codification phases 5 and 6, presenting mere the overall numbers of each incident classes, worked as research devices for the overall content analysis of Phase 7. As one cannot quantify the qualitative data of case study, yet the numbers of different coded classes can present differences or similarities between the case companies – both in their communicative pracitises and in their strategic management practises. A written analysis was needed to combine all the analysis cycles together. So in Phase 8., an overall analysis of communication in strategic guidance in each firm was made with supporting excerpts from the previous analysis cycles as well as the results from phases 1-4.

During the analysis, it is, however, impossible to avoid bringing up the researcher's own interpretations and views. The researcher bias and other validation issues are discussed in Chapter 6.5.

5 RESULTS

This chapter reports the results of the study. First, the findings are presented against each Value Proposition, then concluding to a summary chapter for Research Question 2. Finally, I present the results for Research Question 1. Let us start with Value Proposition 1.

5.1 Value Proposition 1: Vision and mission

> VP 1: When a BSC-based management system is used, the vision and the mission are communicated clearly in the company.

The basic idea behind the Balanced Scorecard model is to create a vision and a mission statement for the company, and from those, to define the critical success factors of the organization. The success factors are the drivers of the strategy map. Thus, within the BSC framework, there should be information about the vision and dialogue about the success factors for it. At a minimum, the statements of vision and mission should be communicated to the organization. Let us look at the data.

In Company A, the vision and mission are communicated in the company's written materials. The respondents reported that they know the vision and can communicate it to outsiders if needed. More interestingly, all the respondents mentioned the yearly company-wide meeting called the Strategy Day. Then the vision and as well the strategy are issues of development and communication with the top management. The mission, however, is considered more as an internalized idea of the company. As interviewee 9 put it:

> "[the mission] …it's in our spine; there's a baseline for what our mission is and why we exist."

Company B's respondents also claimed to know their company's vision, not word for word, but rather by the meaning. As they all reported that the written

material on vision exists (on the intranet, in PowerPoint presentations), they also stated that the vision is a bit too abstract to remember word for word. It has also changed during the years. The commonly shared idea is what respondent I6 worded as "everyone should know [the vision]". The mission is not as clearly stated in the company's materials, but respondents stated that there is material on the mission as well. However, the mission was reported to be less communicated and thus not as clearly known as the vision in Company B.

One of Company C's respondents claimed to know the vision; two others said that, at the moment, they could not specifically tell the vision of their firm. It seemed like the definition of the vision was under development, and the current version of it was unknown. However, there had been company material on the vision, according to one respondent, while the other respondent said that she knew where to ask about the vision, and the third said that he did not know "enough" about the vision. When asked about the mission, it seemed to be an internalized idea about the company's purpose for existing. A vague reference to some situations where the respondent had himself presented the mission was given by one interviewee.

A distinct difference is seen in Company D, compared with the other cases. It seemed that the vision was unknown, as only the interviewee who participated in the management board reported knowing the vision and continued to tell that it was written on the company's public website. It was as if some communication existed, but it had not reached the internal audience. This contradicted another interviewee's story, as he claimed to have been asking about the vision and not getting any answers from the management. Shared communication about the mission was also lacking. Every respondent had their own idea of the company's raison-d'être.

Next I shall examine how the respondents described the factors influencing the organization's success. I also study what communication is related to the success factors. The respondents' impressions of these factors are compared against their impressions of the organization's recruiting policies. According to Schein (1985), organizations (or, mostly the management) aspire to fortify their own culture and their own success factors that have previously worked well by recruiting people who share the assumptions. The grounds for selection also describe the kind of things that are valued in the culture. This setting provides more indication about how these basic assumptions are understood and interpreted in these KIFs.

In Company A, all the respondents brought up the know-how of the personnel as one of the factors for the organization's success. Expert knowledge is created from co-operation that is based on know-how. On the other hand, when inquired about the grounds for recruiting, two of the respondents said that they did not know exactly what the organization's recruiting policies were, but supposed that a person's experience would be the most important criteria. A third of the respondents confirmed experience to be one of the most significant factors in recruiting new people. Nevertheless, there was no trace of

success factors as issues of shared organizational communication in Company A.

In Company B, the answers highlighted the personnel's work satisfaction as a shared factor for the organization's success. Satisfied and motivated personnel were seen as the most important factor for success. As the grounds for recruiting, the respondents brought up both a certain sought-after competence and the ability to adjust to a work group. A so-called 'good guy'[5] is then the person that adapts and quickly learns the new skills and information needed for the job, for example, a specific technological environment. Interestingly, the success factors were topics of unofficial hallway discussions, especially when concerning organizational disadvantages, such as when something was not working as well as it should have been. There is openness in the communication of the firm, although also some cynicism, presented with humour towards it. This quotation from respondent I7 summarizes the cynicism:

> "Once a year we have the employee day where these issues are discussed. There, the management descends among the peasantry and tells us what are the values, mission statements, strategies, etc., of the firm. And with that, those issues can be again forgotten for another year."

The answers from Company C brought out that many sectors and many combined factors formed a successful enterprise. According to the respondents, a successful casting of duties and responsibilities, good management, a functional company structure, and open and clear communication are factors for success. All the respondents saw success as the sum of multiple factors, not of merely one clear factor. In the recruiting grounds, however, a shared view came up that recruiting was always based on the status of the order book: When there are a lot of orders and customer needs, you recruit. Employment is based on the chance of getting as much invoicing as possible from the new person—in other words, a profitable employee. Thus the grounds for recruiting an individual are case-based: sometimes you need more experienced people, sometimes more affordable beginners. The company's success factors in Company C were perhaps topics of unofficial lunch discussion with peers. There was no official discussion on critical success factors. The respondents seemed to think that everyone in the company shared the idea of what the success factors were. However, no sharing interaction officially existed.

In Company D, the factors for success appeared as very individually experienced. The success of the enterprise was, according to the answers, a combination of very motivated people and a successful market position. The financial aspect is clearly more emphasized in the answers from D, when compared with the other case companies. The ability of the organization to make profit was also seen to reflect the organization's ability to reward know-how. The market situation was one factor in the creation of success. The organization's external factors are more emphasized in the answers than in the

---

5 hyvä tyyppi in Finnish

other organizations. For the respondents, the grounds for recruiting were either views based on their own impressions of how and why more people have been hired, or they were unable to name any grounds. In Company D, the critical success factors were also an issue of non-communication. Factors are not as such a 'taboo' but perhaps the reason for non-communication lies in these comments from two different respondents:

> "[in Company D] thinking is outsourced to some and the rest of staff is doing what they are doing" I19

> "I wonder how many of us need a mission statement or anything like that internally communicated"I18

The data indicates that there is more communication of the vision reported in the BSC-managed companies A and B than in the non-BSC-managed companies C and D. The vision and mission are clearer issues of organizational communication in those firms than in companies C and D. A simple explanation is, of course, the bigger concern size of companies A and B compared with C and D that provides more corporate communication resources. What is more interesting is that the respondents of A and B seemed to be demanding a shared vision and mission—they had a more personal relation to the issues of company vision and mission than the respondents in C and D. In addition, the communication of the critical success factors was typically in all companies something that the knowledge workers saw as an issue of collegial—peer-to-peer—talk. However, the amount of this talk varied between the cases. While moving from Company A to company B, the respondents reported discussing the success factors with their colleagues in a more evaluating manner (like evaluating the company's current phase with criticism). This talk was even more unofficial and placed outside work in Company C, and finally, in Company D, the talk seemed to vanish totally. Nevertheless, the critical success factors were for the knowledge workers something that they personally saw as important for the company's success (and survival), and these issues were discussed in collegial networks when this survival was at stake. No one described critical success factors as issues related to management communication in the company's Balanced Scorecard framework

TABLE 8 Summary of findings for Value Proposition 1.

Company	Communication on the vision	Communication on the mission	Critical success factors – how they are perceived, shared, communicated
A	The vision is known, and it is available in written form. In addition, the vision is, if needed, revised in the yearly event called the Strategy day.	Respondents can fluently tell the company's mission. It is regarded as an internalized idea why the firm exists. Written materials on the mission are available, according to two respondents. Likewise, the mission is a communication issue in the Strategy days.	The current turbulent operating environment increases the talk about the success factors, according to the respondents. Success factors are perceived as shared among the employees—at least in one's own local team.
B	Respondents are able to tell the vision, and everyone has an idea what it is. It is mentioned to be found on the intranet. At least once a year, the vision is an issue of communication with the strategy revision.	The company's mission statement is not as clear as the vision. Again, all workers may share an idea of what it is. The company's presentation material on the intranet includes a mention of the mission.	Talk on the success factors is work and action-related, like the evaluation of an internal process or discussion on the current state of the business as seen among peers. In this talk as such the term 'critical success factors' is not used. All respondents admit that mostly the success factors are shared, but different opinions are also found. Interestingly, one respondent specified that the top managent "might have different opinions on [the success factors] than mine".
C	From the responses, an idea of vision under construction is raised. All say that there is one, but it is not known at the moment. A statement "it is in the company's materials" was made.	The mission is regarded as an internalized idea of the company's existence, but it remains open whether there is an official statement. There were many comments on how the vision and mission have changed during the company's life.	Success factors are regarded as something one might talk about unofficially with peers over lunch. Management is regarded as an outsider from talk and there is no official discussion on these issues. A common feeling is that they are shared, but little knowledge is at hand about what one's colleagues think are the company's success factors.
D	No idea what the vision is. Only one respondent said that a vision statement was actually on the company's web pages.	Mission is something that all respondents have formed their own idea of.	Discussion non-existent on the success factors. No sharing, no knowledge on how colleagues might think of these issues. The general feeling is that everyone shares somewhat the same ideas as the person him/herself, but differences by work roles can be found.

The stated clearness of communication and sheer amount of it distinguishes companies A and B from the other cases when regarded as organizational communication of the company's core elements—the vision and mission. Simultaneuosly, A and B have a Balanced Scorecard-type of management system. Hence as the critical success factors are seen as issues also relevant for one's work within the firm (e.g. how the company copes in its operating environment—and what it could mean to me as a worker), the factors are not regarded as issues of management only. Here, the critical success factors are not linked by the respondents to the discourse of the Balanced Scorecard, but more directly to the survival of the firm.

5.2 Value proposition 2: Communication of organizational goals

> VP 2: There is rich communication about organizational goals in organizations using the BSC. Especially financial and strategic goals are communicated to personnel.

We shall first examine typical situations that appeared in the data where the respondents reported having received information about their organization's financial situation, by each case. After this we will look into the overall communication of organizational goals.

Company A is a stock-listed public company. According to the respondents, the financial situation of the entire enterprise is often reported via concern-level e-mails. The goal of the local unit is not to produce financial profit, but to execute operations according to the budget. Financial reporting is thus more about communicating the achievement and evaluation of goals. On the level of one's own unit, financial reporting takes place in weekly meetings, where other central matters to the local unit are also dealt with. These include customer feedback and the development of customer numbers. Forming and monitoring the budget is mainly the work of the unit leader. The entire organization gathers annually for development meetings where long-term plans are made and the enterprise's financial situation is also dealt with.

Now let us look in more detail at how the respondents indicated being informed of their company's financial success. Respondents in Company A reported continuous and repeated communication of financial goals. However, due to the nature of their work, these goals were perceived less monetarily and more based on quantity and quality. The main channel was a weekly team meeting. Information on financials was reportedly delivered in various ways:

> "Superiors take care that we know where we are [as a company]"

> "We follow the number of customer cases all the time. We discuss it weekly with measures."

> "There are team meetings once a week where all running issues are dealt with. Of course we discuss the financials when it's time for that as well"

The team's own goals are perceived clearly as local goals and their linkage to the main corporation's goals is mentioned by all respondents. In organization A, the experts are able to tell their own unit's goals smoothly, and their own unit is seen to have a clear role as the local representative of the national service produced by the organization. The respondents also easily link the achieving of their own unit's goals to achieving the concern's goals. The organization's finances are discussed with the customers mainly only by informing the customers about the organization's financing methods that differ from those of the competitors. For this customer communication, the experts have in their use shared information material from their organization. PowerPoint presentations are particularly used for this.

Company B is also a publicly listed company. A typical situation for financial reporting is a monthly meeting of one's own, local unit, where a representative of the concern's executive group whose job it is to report on the situation of the entire organization, is also present. E-mails and internal notices on the intranet are also used for the organization's internal communications. The official reporting cycle goes along with the interim reports. According to the respondents, they could also hear news about the financial situation by listening for the kind of operations that were going on. Customer project meetings, guidance groups, and management groups are places to meet colleagues and also to come across information about the organization's financial situation. In this case, it is not so-called 'official information' that is primarily provided in monthly meetings. The financial situation had been a topic of conversation in the unit rather a lot, since in the organizational developments the unit's financial capacity had been examined quite exactly, and even on an individual level. According to a respondent, the amount of conversation going on about the financial situation was comparable to the financial success of the company. Shortly put, when things were bad, the results were examined very closely, and when things were good, it was enough to know that things were good. There is no defined reporting responsibility for the managers about the organization's profit. However, if their subordinates ask about it, the managers might tell them their view on "how we're doing". In that case, those interviewees with manager responsibilities said that they would tell what they themselves knew and otherwise lean on information that was readily available through the central communication channel of the monthly meetings. Knowledge about a positive profit trend was also seen as a factor in motivating workers. Monthly information meetings as a central communication channel and the amount and effects of financial conversation on the performing of the job came up in every answer.

In Company B, the cycle of financial information communication was typically monthly. A member of the board visited the site every month in a staff meeting to tell about the company's status. The respondents gave examples of situations where they gained knowledge of the company's economic developments. These were typically project meetings and local steering groups where they could also meet colleagues from other sites. These situations,

however, were not the sources of official financial information. The local team's goals were seen to be linking back to the whole organization's goals. This wasn't always the situation, as one respondent describes:

> "Now that we are on a kind of a strategic map, we manage issues in our own area as stated in all official Group/Concern presentations. Through this, we are expected to help the company grow and succeed according to company goals. So this is a good thing for our area."

Company B's concern communication was also mentioned with notions to quarterly reviews communicated by email or on the intranet. One respondent hints that the company's financial success (or failure) can also be an issue of national media broadcast: "If something major has happened, we certainly hear it from the media". In organization B, the goals of one's own unit are also linked to the goals of the concern in the answers, but from a different point of view. The role of the unit is seen, on one hand, to be the construction of new business activity based on the know-how in the unit, but this role has not been given. The unit has clearly had to fight for its role in the course of its existence. Interviewee 5 describes it as follows:

> "Now that we've reached this strategic map and master our own roles here inside the organization, just like in all the official presentations of our concern. And through that they expect from us the kind of similar growth and success that the firm strives for. So in that the situation is good for our sector." I 5

The respondents describe the concern's goals clearly and rather consistently. Financial goals such as growth and profitability come up, so strongly in fact, that they can already be partly regarded with irony, as the answer by interviewee 6 shows. The link between one's own work and goals and the goals of the owners is perceived:

> "To keep the shareholders satisfied! (Laughter) That's always the main goal, stock price. And well, they are for a large part the same, basically what's on your own personal level—the scale is just different. We are here to do something, developing and …keeping customers satisfied. That's what it is." I 6

The organization's financial situation was discussed with the customers, but the interest for this knowledge almost always came from the customers themselves. Critical projects were important for the customers, and financial information about organization B was needed in order for the customer to decide the possibilities and risks of continued cooperation. On the expert level, this conversation with the customers about one's own organization was emphasized as the job of the people responsible for the customers. However, in working with customers, one could be faced with situations where the expert himself had to be able to inform the customer about the organization if asked.

In Company C, there had been, at some point, information meetings quarterly, but at the moment they were not held. Those belonging to management groups and customer projects' guidance groups felt that they received information about the organization's financial situation, but regular

workers did not have access to other official sources of information that might be used instead of the meetings. Even a respondent belonging to a management group told that "even I myself tend to seek this information through unofficial channels". According to the respondents, conversations about financial situations were, however, happening in their own units and among colleagues. In management, there had been challenges experienced in producing and providing financial information for the management's own needs, which had now however, according to a respondent, "begun to work". On the employee level, the information meetings of the whole unit were felt as good sources of information, since there "we were told that now there is this and that happening". Now attaining information concerning the financial situation seemed to be up to everyone's own activeness. A central, shared factor in the all the answers was the lack of official information exchange in the organizations. This makes Company C's situation interesting. There used to be a monthly staff meeting, but no longer. Those who participated in management board meetings or project meetings believed that they could get information on the company's economical state. There was clearly communication on financials via unofficial channels like the grapevine. Local goals seemed to mirror the company's goal—to grow. No other goals for the company were mentioned. In organization C, the goals of one's own unit were seen to be similar to the goals of the entire organization. The only goal told, however, was growth, which every interviewee recognized as a company goal. The customers were, as with organization B, interested in the organization's financial situation, but also in C, that communication was concentrated to those responsible for the customers. In cases of individual experts, it could even be that situations of communicating financial information were avoided. Direct communication about the organization's financial situation was clearly not a part of project workers' customer interaction, but was instead transferred to those responsible for customers, as interviewee 13 described it in the interview:

> OI: So is it that the customers aren't interested?
>
> I13: No, they're sometimes interested, but I've tried to avoid those conversations. I keep the discussion on a pretty general level.

In Company D, the descriptions about a typical profit reporting situation deviated greatly among the interviewees. For the experts who worked in the customers' premises, there was an information meeting organized in the employment organization about once a month, where also "a certain summary of the financial situation has always been announced at some point of the year". People operating in other tasks felt that they received financial information on an ad hoc basis: in the management group, implicitly through the CRM system, or in other occasional shared encounters, such as a party mentioned in one of the examples that the organization had thrown for its staff. Attaining information was thus up to their own activeness, and the information is felt to exist somewhere since "if you were really interested in something other than

what concerns your own team, then of course at that point you could just go and ask directly; it works that way with us too". On the other hand, one respondent missed the practices of regular financial reporting: he saw them as one of the factors guiding his work. Those involved in the management group, however, felt that they received enough information about the financial situation in the management meetings. When the shared factors in the answers were examined, assumptions about one's own work role and work responsibilities in financial communication came up. The respondents' answers and views of the adequacy or insufficiency of communication were justified by their own work role. The role expectations may not have included being a target of financial communications. And for everyone except for the newest recruit (who had been in the house a few months), some way to gain information about how the organization was doing had been found. However, it was different for everyone.

Again, the respondents in Company D differed a lot in their answers when asked about how the official information was given. There was a group working on customer sites that had semi-regular staff meetings. Information on company financials is a subject once a year in those meetings. Other workers reported an ad hoc-based communication on financials. One of them one referred to the company's CRM system as a source of financial information: "I can always look into the CRM and see how we are doing". However, there was no lack of the financial information. As one respondent put it "I can always ask if I want to know it". It is clear that in Company D, there is no shared communication with the workers about the company's goals. As every respondent answered differently when asked their perspective on the company's goals, one could presume that the goal-setting process was in the beginning stages in the company. In organization D, the process of recognizing the company's goal was clearly unfinished. Each member of the organization had their own view of the goals, and the goals were described in very different ways. Finally, in detail, some quotes from interviewees of Company D, describing how they see the company's goals:

> "I'd say it's most likely to earn profit for the stock holders." I 10

> "The goals of growth are clearly about what you want to construct and get more of, you want more revenue and ideally you want the operations to be profitable. So you're in a situation that there's more money coming in than going out. And then if there's enough left for the owners, they'll take their share, and then there are legal obligations to fill. And sure, a genuine, real goal is to slowly get more customers. But that the customers we've once got wouldn't ever disappear. That the old customers wouldn't leave. Those are the two basic elements of a company; to get more customers and to keep the old ones." I 19

> "…they aren't really known, what kind of goals it has. They haven't been discussed and they haven't publicly said what we are aiming for." I 18

> "…I don't think that it's just about the money, but that it's actually nice to work with a good group." I 12

As respondent I18 states, the goals had not been communicated. On the worker level, the company goals were interpreted by one respondent merely as the owners' goals; one saw the goals simply as charting the owners' profit; and another liked to see maintaining a good solidarity and work atmosphere as goals. However, on the level of one's own unit, the goal was summed up: it is doing the work that is invoiced and achieving customer satisfaction.

Value proposition 2 consists of the idea that company level goals should be issues of organizational communication when using the Balanced Scorecard. Here we find that companies A and B are established companies that follow the rules of the financial reporting of a public company. Companies C and D are smaller, private, and younger. However, on the level of work groups or units, in all four cases, we are dealing with teams of equal sizes. The question is whether or not being a concern-controlled or stock exchange-owned company is the only explanatory factor of why internal communication about the company's financial situation deviated in A and B very much in its regularity and formality from the internal communication of C and D, where the communication practices were either ad hoc or missing completely? Why was there so little communication on the company goals in C and D?

The analysis of the goals of one's own unit or team level, compared with the goals of the entire company, tells more about the organizational communication differences. In companies A and B, they were able to name the goals on the company level, and one's own unit's goals had a clear link to the goals of the entire company. In organizations C and D, there was less communication about organizational goals, and thus, the goals were reduced either to unambiguous goals for growth (especially in Company C) or were regarded as interpretations of the goals for one's own work in relation to imagined possible goals of the company owners concerning the operations. The linkage between different level goals was weaker for workers in C and D. Less organizational goal communication seemed to leave more room for personal interpretations of the goals. In that case, on the other hand, legitimization for operations of the firm was also sought in general principles of entrepreneurship.

When looking at value proposition 2, on the general level, the results show that goal communication was much more visible in companies A and B. The richness of communication differed, especially when comparing A and C. In companies C and D, while no official communication channels were mentioned besides the internal IT systems, there might be rich communication between peers or between some workers and the management. However, the practices reported from companies C and D showed very little traditional, top-down management communication about the goals. Also, the linkage on different level goals was non-existent for the knowledge workers. For value proposition 2, this means that in the BSC-managed case companies, goal communication might be richer, but at least it was done in a more top-down way than in non-BSC-managed cases.

5.3 Value proposition 3: Communication on strategic objectives and measures

> VP 3: Personnel in BSC-managed organizations can relate the organization's critical success factors and strategic objectives along with their measures to their own work.

The previous chapter showed that the communication of the case organizations' critical success factors varied a lot. Here, I will return shortly to the organization's critical success factors, but will be discussing more how the strategic objectives and measures are communicated, and how these are present in the daily work of the knowledge worker.

Everyone reported having financial objectives for their work in Company A. Mostly the objectives were numerical rather than financial. The objectives for work were discussed with colleagues and within the team, as this discussion was also needed for task sharing and task management. The process of setting and adjusting the objectives was presented by all the interviewees from Company A. The objectives came from the concern management. On the local level, there was discussion and commentary on the set objectives, and thus these comments were sent back to the concern management. Often the local comments got noted in the final objectives. There was also a yearly meeting for the whole company where strategic issues and visions for further work were discussed widely. Thus, there was a participation process to the company's objective setting and lots of talk about the success factors among the personnel. The whole process seemed to be based on scalar chain type of communication, but the amount of local discussion and also talks between colleagues from different sites was perceived by the workers as a strong way of affecting the top management's objective setting.

In organization A, the goals of one's own work were goals that could be concretely measured with the amount of customers and gained projects: as one respondent put it, "both practical and financial" goals. The goals were set in the management of the concern, but locally they were discussed together and specified. The aim of the meters set by the concern was to adapt the expert work to the goals of the organization. On the local level, the goals were divided in work and responsibility between the personnel. Local level comments about the set goals were also brought back to the concern, which, according to the interviewees, took the comments into consideration in the final goal setting. In the following, interviewee 9 talks about influencing the goal setting:

> I 9: Well, they're… we've been able to influence them and we've gone through them in the team when they were set, we've been allowed to comment on them and then those comments of ours have been read and taken in to consideration higher in the concern.

> OI: Do you feel that you have been able to influence the goals through these comments, or the content of them?

> I 9: The goal setting? Well, you can influence them if there's a big commotion about something. Then it might have some impact, if every place does it, it probably has some influence.

The influence was proportionate to the amount of discussion created: if some suggested goal created opposition or was felt to be mistaken on a local level, it could be reacted to by communicating actively from the local level upwards. The discussion about specifying the goals can be described as interviewee 22 put it: "back and forth juggling between the local level and the concern". Messages upwards are channelled mainly through the local manager, but also other channels, such as the organization's personnel networks, can be used.

In Company A, the monitoring and assessment of work was described by the atmosphere of conversations. The goals were reflected in situations of work and, if necessary, even in the weekly meetings of the unit. Development conversations were focused on the assessment of personal success in achieving otherwise common goals. According to the respondents, in practice, the assessment of work was also on-going; feedback from customers and customer satisfaction were mentioned as one way of monitoring the work. The messages received from customers were discussed together, and thus both successes and possible failures in customer work were interpreted as feedback on the work done. Internal discussions in the organization, as well as interaction with customers, functioned as a way for the experts to assess their work. Direct personal feedback about one's own work was, on the other hand, received only from the manager in development conversations.

In Company B, the goals of the respondents' work were clearly linked to the company's goals of financial success. Concrete goals of work, such as profitable projects and satisfied and returning customers, linked the goals of the individual knowledge workers to the goals of the company. The goals were also measured in many ways. Interviewee 7 summarized this in his answer:

> "Well, of course I have certain commercial and profitability goals. And that's been stitched together from the results of the entire concern, [district unit] and us. Then there's management grades, quality, customer feedback. And then there's monitoring your own work quality, so that am I or do I report my work on time. So there's quite a lot of different kind of meters. But for some people, for example, salespeople, it can be that there's a new customer project where we're going to get ten new customers in a certain amount of time, so that's always a bit tricky. It's not like this for everyone, but for those that it is, it still aims to support and guide the work."

In Company B, there were clearly many situations built where the achievement of personal work goals was assessed: everyone had a development conversation with their manager (1-2 times a year), and in addition, many had quarterly assessment discussions about the achievement of goals, either alone with their manager or together with their reference group (for example, the management group of the unit or the sales group). For these discussions of goal assessment, everyone gathered information about their own achievement of goals, and in these discussions, success is ultimately determined and assessed. The

development conversation[6], on the other hand, was focused on the assessment of personal know-how and the advancement and direction of the worker's career. So more than in the development conversations, the actual goals of the work were assessed in these quarterly goal assessments, where information from different monitors was gathered together. For those whose job description includes purely expert work, such as application development, the information on goal achievement can be said to have been available directly in the monitoring systems. When it came to more versatile job descriptions, there was a clear rhetorical side to the achievement and monitoring of goals: verifying the more quality-based goals with mere numeric standards was obviously difficult, so assessment discussions and other verbal forums had been built to support the meters.

Influencing the work goals was also experienced in two distinct ways in Company B. Influencing the development and orientation of the workers' know-how, as well as their career path, was experienced as far as possible through the personal development conversations. The respondents felt that they were able to influence the work goals if they were included in the stage of setting the goals. However, here their opportunities for influencing were reduced to simply having an impact on which meters were chosen:

> "…that I can try to say which meters would be nice and such, and of course that matters. But naturally the manager has his own ambitions and so on, how he'd like it to be guided. They're always up for discussion, so they're not just given… in that aspect it's pretty free, but whatever the meters are, I can't influence that very much. I just try to achieve the goals in the meters." I 7

> In addition to the development conversations, other mechanisms for influencing work assessment were recognizable, but hte workers' own activity and attentiveness was still needed, as interviewee 5 stated:

> "…And then when we do these score cards, it's this kind of a discussion situation where we decide these goals together. Of course, then you have to try to be active, so that there's no unrealistic or impossible plans, so that they'd be reasonable and realistic, what goals are set for each thing."

The opportunities for influencing work assessment grew the more the job description included tasks of customer or sales responsibility. Then the work was assessed according to many different meters, and there was an aim for personal balance in the assessment. It can be deduced from the answers that too many meters caused inflation, when people held on only to the goals that they felt were important to themselves. These were clearly customer satisfaction and the satisfaction of colleagues or subordinates. The goal assessment of worker-level employees, on the other hand, could be just monitoring the amount of work. Measuring the amount of work is mainly based on monitoring chargeable or otherwise relevant work hours with a monitoring system. There was no chance for influencing on this level, since even the meters were readily given. Instead, assessment between colleagues took place: when deciding to

---

6 Kehityskeskustelu in Finnish

regularize the rented work force, the decision-making person often asked the project manager about their experiences with the worker in question, about their skills and know-how. A colleague who had shown to be trusted and skilled could thus unofficially assess a beginning-level employee's work.

Company B's internal discussion about the objectives of work was very much action-oriented. Everyone stated having set financial objectives and other quite concrete objectives related to their own work, but influencing the set objectives was perceived as difficult. A reason for this could be that there were plenty of objectives to fulfil in their work. Thus with multiple working roles, it was hard for the knowledge worker to meet all the targets set for the projects, for the customer, for service quality, for internal processes, and for supervisory work. In addition, one interviewee reported directly that it was hard to find time to feed the measures into all the computer systems. The inflation of measuring was clearly a risk in Company B. Another distinct issue in Company B was the multiple situations where the meeting of targets was evaluated. Quarterly evaluations and annual or bi-annual superior-subordinate discussions were mentioned as examples. The discussions also served as a validating vehicle for numerical measures based on various systems. Despite the multiple situations, participation in deciding about the measures was seen as difficult, and no direct channel for it was reported.

In Company C, the goals of the work were more clearly set by the experts themselves. Keeping the customer satisfied and having as large an amount as possible of chargeable hours guided the work, but on the other hand, the advancement of the worker's own know-how and development to more responsible tasks were also seen as important goals. The goals of knowledge workers in Company C came from both the company goals and their own goals based on their know-how and job descriptions. Even though in the answers those involved with management tasks referred to the goals as coming from the executives or from the management groups, across the board, the answers in Company C highlighted more clearly than those of the previous organizations the self-direction of the knowledge worker. The goals were influenced by their "own ambitions", as interviewee 15 stated. Development conversations and the work of the management group were brought up as repetitive channels of communication for goal setting and assessment of work. Outside of the management group, the individual goals set by the company were thus presented only in development conversations. This clearly left room for the experts themselves to ponder the reconciliation of their own ambitions with the situations that arose in their work and company.

As a way of assessing work in organization C, the respondents mainly presented the budget framework set for customer work. On an individual level, they knew their colleagues and everyone's level of know-how was quite well known in the organization. The knowledge workers assessed each other's work in various customer projects—unofficially, based on their own experience and without any more specific criteria. Interviewee 15 thought that the company had "probably some kind of meters in place, but I don't know more specifically

what kind". On a personal or project level, there were, however, no particular profitability numbers or such in place. In practice, the amount of chargeable work was the only meter that was followed on the worker level. This information was not, however, specially communicated. Everyone could do the monitoring themselves. There had been experimentations and models on the management group level about different meters, but at the moment they were not monitored in practice. However, a more systematic way of monitoring was needed, and according to interviewee 14, "we also need enough people to look at the whole picture here". In organization C, the communication about the assessment and monitoring of work had been built mainly on implicit feedback that everyone acquired themselves. Development conversations were a recognized channel, but the organization didn't seem to have any organizational communication that reached all the employees on the same level about official, common goals. The goals of the work were for a large part based on the expert's own beliefs about what the goals could be. So in Company C, the main indicator and the single measure for individual employees' work was the amount of chargeable customer working hours. There was a reward system built on this measure. Other objectives for one's own work were set by the expert himself. There was no communication about these other objectives, as the management was the one responsible for having the discussion about the economical state of the company. An annual superior-subordinate discussion was held, and there might be discussion on the education and other needs of the worker, but this superior-subordinate discussion also served as a checkpoint for the measure of chargeable hours and for any possible reward.

In Company D, the goals of the work came even more directly from the work itself than in Company C. The silent rule was: the work done for the customer defines the goals of your work. The answers also clearly highlighted the owners of the organization as definers of goals. The owners had the power to set and decide goals. In the expert's work, this meant doing his/her own work as well as possible and, through that, maintaining customer satisfaction. The influencing possibilities were seen especially as possibilities of self-development. The development of both the work and the organization was viewed as positive in the management, but the development was guided by the organization's financial boundary conditions that the knowledge worker himself must recognize and accept:

> "Well, if you talk about these goals of developing yourself, then you can influence those quite a lot. It's up to you. But of course here in the finance side you have to understand the boundary conditions. You have to know that your own work force costs a certain amount and that there are other general costs, and that the owners, too, want a profit. So in that way you're able to count what they should be, and there's not really any disagreement about those, so that I accept the goals. But of course they could in fact be about the quality as well, instead of just Euros. Even if they were quantitative, they could be about something else than just Euros." I 18

Participation on a voluntary basis is shown when talking about development initiatives in the company. There were some structures for development within the compan,y but participation required personal interest. Communication

about the development goals of the work was mainly discussion in private with the worker's manager. There were not really any official channels, such as development conversations. The dialogical connection was intensive when the work was closely connected with the development of customer relationships and possible new business opportunities. In established expert assignments, however, when the customer remained the same because of long contracts, there was virtually no discussion about work goals or their achievement.

Objectives for one's work came very directly from the customers in Company D. Interaction with the management about the objectives was best described as "when needed," as I12 put it. If needed, it was easy to contact and discuss things, but if things were going well from the worker's perspective, there was no need for discussions. The communication of objectives was thus mainly two-way communication with one's superior. This interaction could be described as on-going dialogue when the expert's job role included development of new client work or new business opportunities. However, in more stable jobs like software development in customer projects, this interaction was less frequent and more on an ad hoc basis.

Since the assumed critical success factors of the company presented by the interviewees were already discussed in chapter 5.1, the following summary is in place. In companies A and B, the answers about the success factors were more coherent among all the respondents than the answers for cases C and D. However, the main ideas presented in C and D had similarities between different answers. Nevertheless, in A and B, more common vocabulary among the respondents was presented when discussing the success factors. The aspect of 'fluentness' was thus achieved better in the answers of these BSC-managed organizations. Value Proposition 3 was thus mainly supported as, based on the data, it is obvious that in the BSC-managed companies A and B, the company's strategic objectives were more shared with workers. Also, when talking about the objectives, they use language and vocabulary that reminds us of the Balanced Scorecard, such as measures, score card, measuring[7]. This language is almost totally absent from the two other cases.

Another distinction between the BSC cases and the non-BSC cases was that strategic objectives were perceived by knowledge workers in companies C and D as something that had more importance for the worker himself than for the company. However, the respondents in C and D could articulate clearly their objectives for work. In these cases, the objectives were directly related to the customer's needs. Communication about these needs was maintained with the customer, and "if needed," also discussed back at the home office. The main internal media of this customer communication in Company C seemed to be the management meetings—where few attended—as well as the internal reporting system concerning all employees. In the case of Company D, the media was personal dialogue with the worker's superior—namely the CEO.

---

7 mittarit, tuloskortti, mittaaminen in Finnish

5.4 Value proposition 4: Communication on strategic themes

> Value proposition 4. Strategic themes (financial, customer, internal processes, learning, and growth) are linked to daily work and communicated with the workers.

Value proposition 4 is based on the idea of the Strategy map and its typical perspectives. A generic example of a strategy map is presented in Kaplan's and Norton's 2008 article. Figure 11 represents this idea in the form of an imaginary company's strategy map. This generic example describes very well the issues that Kaplan and Norton specifically like to address with the Strategy map, and how the perspectives should contribute to each other.

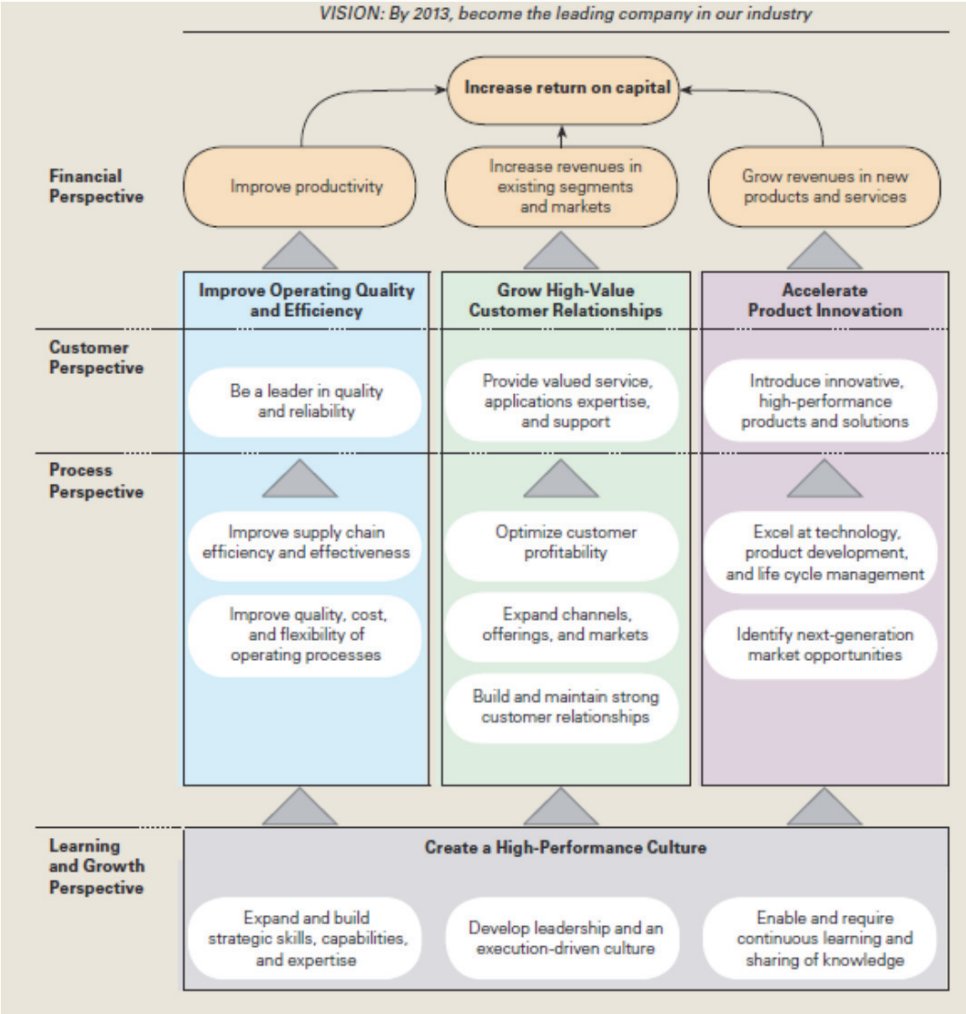


FIGURE 11 Mapping strategic themes (Kaplan & Norton 2008a, 69).

For Proposition 4, I present the findings by each perspective, starting from the foundational perspectives—the Learning and Growth theme—as the typical presentation of the strategy map suggests.

5.4.1 Communication on the Learning and Growth theme

The development of know-how is seen in the Balance Scorecard model as a starting point for the whole organization's success. This point of view is summed up in the term 'Strategy Maps', where through various ways of visual conceptualization, the different viewpoints of the BSC are linked together with cause and effect relationships. The starting level for the figure is typically the so called 'personnel viewpoint' connected to the know-how and development of the staff. In the following, I shall examine how the data brings up activity connected to this viewpoint. The results will demonstrate how in this data, issues of self-development, innovations, and organizational development are managed and communicated in the case companies.

In case Company A, the development of the workers' know-how was very much of an issue of personal development. Respondents brought out their personal needs as drivers for development, such as:

> "you have to be up-to-date, follow the times and the world" I9

> "ensure your own quality" [as a knowledge worker] I11

> "I have to start studying" [referring to a new responsibility area in own work] I22

In addition, in Company A, it was clear that "discussions with the team and the manager help [direct your own] focus on things more important and up for development" I22. These unofficial discussions with peers and bosses served as direction concerning where to focus one's development. They also served as information sources about what has already been learned within one's team, and perhaps in the whole company as well. These discussions with colleagues revealed created internal innovations. The place for the conversations could be the team meeting as well as a hallway discussion with peers. Notably, when an innovation created in a local team was seen as useful for other teams, documentation and more official communication forwards were formed together out of what the team desired to convey to other units. The decision point of information forwarding was often the team meeting, and innovation often got documented in the weekly meeting memo. These innovations also reach customers when experts meet their clients. In some ways, the half-year development discussions also help workers to develop their know-how. However, this was done in dialogue, and ready-made development or education paths did not exist, as I9 explains "You have to think of ways, usually by coming up with ideas together with your boss". This emphasis on discussions as the arena of development was typical for Company A.

Job role and its focus was an issue closely connected to personal development in Company B. When asked about the development of the

workers' own know-how, the respondents linked this issue with the role or focus of their own work. Know-how development was thus always preferably based on their own work assignments, but "company goals" or "the building of your own job description" would also guide the focus of personal development. Development conversations (superior-subordinate conversations) were a central channel where this personal focus was coordinated. The development of one's own work, on the other hand, was "being open to new things", which happened in everyday work. The work itself required a readiness to constantly learn more. Even though the interviewees felt that they could influence the focus of their work quite a lot themself, it was clear that views on the company goals would direct it too, for example, as in the guidance of the manager leading the development conversation.

The development of the organization's internal operations was, in organization B, concern-controlled development of the company processes. Internal process development and the development of products targeted at customers are communicated in a concern-led way, with the use of intranet, e-mail, and the yearly collective strategy day. So innovations targeted at customers are issues of organizational communication only when they are 'finished'—ready to market. According to the interviewees, there were innovations created on the worker level, but the problem was communicating them forward. There were no systematic practices for dispersing good innovations that came from the expert level, even though there had been certain company-wide organized groups connected to product development in the organization, such as a development forum, a group for developing the company's offering, and internal development project groups. Interviewee 7 described the situation as follows:

> "Yeah, well we have these information things or things for smaller groups, so he'll [a peer who has developed something new] probably come and tell it to me, or then it's not told but instead it doesn't come up until in the project, that something's going on. I'm absolutely certain that if we had a month for going through what's going on, there would be all kinds of things that could be sold forwards. But right now it's that we go ahead with so much speed and try to complete one thing so that we have time to start the next one almost on schedule, so it has certain problems."

On the knowledge worker level it was believed and hoped that the ideas developed at work would be passed on to the manager and through him/her to others, and possibly be utilized more widely in the whole organization. There was no official process for this, but nevertheless, it was "hoped" in the organization that good innovations would at least be passed on to one's own manager. Haste was seen as a hindrance for this passing on process. Interviewee 6 also brought up the fact that, on the other hand, the managers, sales people, and project leaders were expected to "keep an eye out themselves" for things developed by new experts. On the worker level, unofficial discussions with peers¬¬—the "rumor mill", as the workers themselves called them—were, however, the typical communication channel through which they heard about their colleagues' new ideas. It is notable that both I6 and I5

mentioned the lack of "a suggestion box"[8] in their company, but still, according to I5, the developer of good ideas could be rewarded. However, our data does not reveal any official innovation process of the firm.

Distinctively, participation in company-wide development projects was seen as problematic because of the distance between the different sites of Company B. The concern's internal communication system informed workers about concern-level plans and new products, often with demo sessions and partner visits. But this informing happened mostly in the town of the headquarters, far away from the local site. This physical distance to information sources was seen as a hindrance for development and innovation dissemination among workers. The data indicates that this distance could also be mental—those who operated more with the customers or the top management were seen as better equipped with knowledge about the company's innovations. This could also explain the 'go tell the manager' norm of from-the-bottom-up communication when communicating about worker-level innovations. To summarize Company B's communication on the Learning and growth theme: In both the development discussions where some personal goal setting happened, and concern-led development initiatives, it was clearly a type of top-down communication through the scalar chain, yet no one reported having straightforward measures for learning.

In Company C, development was the uncompelled improvement of the employees' own work. Learning was based on experiences, and in a way, more efficient or otherwise better ways of operating were constantly scanned from the work environment, especially from colleagues. Not until they were discussed could the workers' own ways of operating be compared with those of colleagues, since the work was done in part with the customer and in project groups or independently. The challenges for initiating these discussions were the rush and the lack of official, discussion-conductive structures. When asked how they could hear about a new operating practice developed by a colleague, interviewee 15 answered, "I'd hear about it in some team meeting probably". Respondents 13 and 14, on the other hand, wondered about precisely the lack of these team meetings and weekly meetings in the current operations. Information about ideas and innovations was distributed "very unofficially", I14 and the distribution of information about everyday innovations "functions very poorly at the moment" I13. The official organization was thus felt to have no mechanisms for this kind of information distribution.

The development of organizational operations in Company C required the personnel's working time. In the time management of one's own work, however, chargeable work for the customer happened to be prioritized. Reasons for this perhaps include the company's drive for income and, following that, the personal bonus criteria connected to workers' billable hours. The situation had been recognized in the company, and especially interviewee 14 saw it important that "an attempt to find a way [to develop the organization] should be an official part of the development of operations". This leads us to

---

8 Aloitelaatikko in Finnish

conclude that little time was allocated for internal development. Thus at the time of the interviews, the development of Company C and the interaction connected to innovations within the firm can be said to have relied on unofficial communication and coincidental connections.

In Company D, according to the interviewees, there was a very positive outlook on the development of work and their own know-how. The challenge was, however, the way the work was centered on the individuality of the experts and also scattered between different customers and many very versatile customer projects. There were no official programs or processes for the workers' training or personal development. The development of know-how was personally controlled, whereas an immediate need coming from a customer often functioned as an impetus to learn. When there was a need, people studied something new. According to interviewee 19, this approach to learning new know-how could be described as "even very opportunistic".

Innovation dissemination is also, in a way, an ad hoc practice. Respondents stated that the best way of learning new knowledge from peers was unofficial discussions. Hence there was an idea in the company that being an expert required constant learning and seeking new knowledge, but experts also aimed for repeatability, or replicability in their own work. On the other hand, interaction with colleagues could be quite intensive in this case company. When challenging problem solving was encountered in the work, it could be faced intensively and by working together. Then there was frequently a lot of shared information among the team solving the problem, and new innovations could be created. Often this kind of problem solving was very much tied to time and place, and the situations of problem solving were authentic and hectic in nature. Information about new solutions was not necessarily passed on in the organization. A reported big obstacle for the distribution of information was the physical location—teams that worked with the customer were situated in the customer's premises or work was decentralized. Teams were also very independent and might thus be contacts to other staff of the organization while focusing on their own work.

In Company D, there was, however, an unofficial but regularly used forum for information distribution on this kind of expert level. The forum was called brown-bag meetings, and the idea of this was to use common lunch time to share, discuss, and develop new ideas that were created while working. I will return to this medium when I discuss the Internal process theme.

To summarize the ways of communicating issues typical of Learning and growth, an emphasis on peer-to-peer discussions—collegial networks—was evident in all the case companies. Companies A and B indicated that some personal learning in work could be managed through the scalar chain (especially in B), but mostly the knowledge workers wanted to control their learning themselves. In case A, discussions with the boss and peers were used as a validating tool for the workers' development focus, but in Case Company B, the personal emphasis seemed to be a bit more controlled by the company's goals. Yet there was strong striving towards self-guided learning in B.

Distinctively, the customer served as guiding tool for learning in case D. Communication about the Learning and growth theme was most blurred in case C, as the organizational mechanisms or drivers for learning remained quite hidden. Table 9 summarizes the above.

TABLE 9 Communication on the Learning and Growth theme.

Company A	Team-based innovation and its dissemination via organizational networks. Discussions both with superior and one's own team about performance. Team shared individual learning experiences.
Company B	No visible channels for innovation dissemination, however, innovations were developed for new services. Plenty of semi-official discussions where the workers performance was evaluated. Learning at work happened mostly in peer-to-peer interaction.
Company C	No visible channel for innovation dissemination. Learning was individual-driven, although some learning happened in peer-to-peer interaction.
Company D	So called brown-bag meetings to share work-related innovations and new technologies. Participation in innovation was individual-driven. Learning at work happened in peer-to-peer interaction.

It is notable that none of the respondents of the four companies reported any measures or objectives related to their work in the Learning and Growth theme. Also, communication on this theme in all companies was based on peer-to-peer networks, although some official processes were mentioned in A (cross-company product development teams), B (development meetings), and D (the brown bag meeting i.e. lunch with a common discussion theme for development). Next, let us examine the Internal process theme and pay attention to both the connectedness and overlapping with the previous theme.

5.4.2 Communication on the Internal Processes theme

In organization A, the operational environment was in change, and the organization itself was transforming because of a corporate acquisition, so development was a big part of the so-called normal operations. Operations were developed constantly on the micro level when the development of one's own unit's operations was examined. Concern-led development was done in a project-based manner. The projects were organized mainly by the management and communicated usually via e-mail and through the managers. Thus the communication was most often done by the management group or the concern's PR department. However, personnel was needed to develop the

operations, which is why participation in the projects was widely distributed. Interviewee 9 highlighted separately the communicative benefits of participating in the service development projects: by participating, workers gained interaction with members of the organization that they would not otherwise necessarily interact with. Similarly, interviewee 22 brought out the fact that the organization had begun to find the interaction between different units and locations too sporadic, random, and dependent on the individuals themselves. Because of the workers' history and different job descriptions, they developed even quite intense interactions with some colleagues in other sites, but the creation of inter-site interaction had not previously been systematically supported. It may be that most workers had no contacts with colleagues in other locations, and thus it had been noticed that there was a need for shared interaction. Interviewee 9 talked about "networking among your own people". A more systematic approach had been introduced to organization A by making one person in each location responsible for different company-wide development projects. The job of communicating the progress of those shared projects to local peers belongs to these people.

Organization A had thus both official and unofficial mechanisms for lateral/horizontal interaction, even though the concern-led nature of the development projects was seen in the traditional top-down communication. In that case, the management group of the concern was in a central role. The organization had, however, recognized the benefits of horizontal communication (the spread of innovations, faster communications, and shared communicative responsibility), and the interviewees found the organizational culture to be supportive of unofficial and spontaneous interaction, even between previously unacquainted colleagues.

I was also interested in what kind of role, in detail, the shared documentation, work models, and internal systems (like CRM or ERP software) play in process-related communication within the case companies. In company A, the respondents referred to shared templates used in their customer work as 'process tools'. Most templates were made in house as responses to recurring problems. Thus templates were developed to help everyone's work and to share the knowledge of work practices, but also to remind workers of the key issues of their customer work.

In Company B, horizontal communication among colleagues for the developmental purposes of the organization was clearly more restricted than in organization A, even though there were similar mechanisms. In B, there were also development ventures originating from the concern that had been formed into projects and needed personnel in order to progress. These internal projects were mainly process development—they were strategy-based and used to pursue more functional processes. The projects could be responsible for announcing their own progress, or information about their status was available through internal communication channels, mainly the intranet. Participation in these development projects was voluntary and thus also very dependent on the individuals themselves, though the organization also had certain job roles that

were focused on development (for example, there was quality assurance personnel). Interviewee 7 described the voluntary development as follows:

> "Of course there's the thing that these [all the experts] aren't easy to get excited about it, it tends to be dependent on each one's personality. And then when there's only that kind of people doing this development and improvement, it's not always what the majority of the people would like to do. So in that sense it's their own fault for not getting involved."

For the regular worker, development was thus seen mainly as concern-led projects that could be taken part in if desired. However, interviewee 6's answer to the question about who participates in the development leaves room for wondering what kind of hidden obstacles there might have been in the organization against the participation of those interested in development.

> "…well yeah, they tend to come from Helsinki. Upper level people then… like it, of course, should be. They can then see the repertoire of the whole company from up there at the top."

The above comment reminds us of the distance between the headquarters and the other sites. As such, this can hinder open participation.

The company's project model is one of the most important shared documents / models of work in Case Company B. Again, consisting of a collection of templates, it worked as a reminder as well as a source of shared knowledge. Shared models helped the knowledge worker and also target their work. It was also a quality tool, as I7 put it:

> "Let's say that in a certain way, when you have to create material for the customer and yourself and stuff. Then I know what I have to create at each point and for what level and what. And these things are monitored at least on paper, but in principle I can always get help for these processes from somewhere, if need be."

Models and templates serve as routinizing assistance for knowledge work. I6 described their value for work in this quotation:

> "And then there's the thing that when you've done little of the work you don't have the routine yet, then through that you get the routine easier, you don't have to start from the beginning every time. On the other hand, when you've done it yourself it's easier to learn. When you have the model you can jump on board halfway and everyone gets it the same way, it is like it is. –How were they born? Well, the base these kinds of general models, development models, and then added to that the sort of grey info that you get from experience."

From the data, it becomes obvious that workers expected their superiors to know the communication channels of the internal processes of the firm. Several mentions supported this as a central part of the superior's role in Company B. So being in a superior role meant becoming a communication hub, or a broker for organizational information, especially about internal issues such as common concern services (e.g. HR, internal systems).

The need for the development of internal operations was also apparent in the smaller Company C. On the micro level, the same phenomena also came up

there: New ideas and operation procedures were tested in conversations with trusted colleagues, perhaps also in the interaction with customers. Typically, the primus motor for the progress of a project was a person with influence power, such as the owner or a representative of the management who had noticed a need for development or a drawback in some operational area. Once the idea of development had been formed, it was taken to the management group for discussion. The management group decided on the plausibility of the project, and its progress depended largely on what kind of resources were dedicated for the project. Thus the criticality of the project may have been evaluated in relation to the general situation of resource use at the moment, for example, if there were experts available, what kind of expertise the project required, whether the project or customer work was prioritized. Dividing resources was seen as critical for the small company, and if there were no suitable resources available, the project may not have been started, even if it had been considered beneficial. The follow-through of projects was thus always more or less ad hoc type of actions, since there were no rooted methods or ways for the systematic development of the organization. There was also no certain pattern for participation in projects, even though interviewee 15 said:

> "I don't have any strong or big picture of it, but I do mostly know who does development here."

So the management group was balancing resources between internal development needs and customer work. Interestingly, the monitoring system for resource usage was raised as a topic by all the respondents. It also seemed to be regarded as the main way of following the work: thus it operated as an ERP system. No specifically shared documentation or templates were otherwise mentioned as company-wide tools. This resource tool contained both information for resource-based decisions and information on the amount of customer work.

> "Well it helps you stay on the map a bit better constantly, so that you know a little bit about what others are doing, so you don't have to wonder about that. So yeah… There's sometimes been these kinds of things, that there's follow-up meetings like this and you should know better, and they do help...Once a week there's the report hassle, when you look operatively at what we've been planning, how it's going to work and how you change the plans for the next week, so that's the most frequent. And then, of course, there's the turn of the month and such, calendars help to cut the projects into smaller pieces." I13

> OI: What type of information is there in these management and reporting systems: detailed instructions, or something like that?

> I14: I think it depends a little on the employee. Information is kept on resources, not so much the status of the project. These kinds of basic monitors that we already have in use in the management group, there's not really others.

Thus in Company C, the internal processes—mainly the level of resource usage—are monitored and controlled with this company-wide ICT system. Interestingly, while in the cases of A and B, the shared templates and models

worked as communication media of substance for knowledge work, there was no trace of these kinds of practices in Company C. When looking at guiding information for personnel in their work, expecially for the newcomers, the main source of learning were the colleagues. Instructions and orders for one's work came from the management or more experienced peers—they served as examples of how to behave. Thus, in C, the ICT system seemed to provide only information needed for the management of the firm.

The lack of internal processes was also evident for Company D. In organization D, the respondents' viewpoint on organizational process development was very much linked to the development of their own work. Development was thus more generated in the initiative of the experts themselves, as the thoughts of a team on the implementation of shared methods and procedures. The role of the management in this kind of work process development was rather invisible—at least it did not come up in any way in this data. Interviewee 19's description about how he heard about new methods developed in the organization:

> "Hmm, either from the experts themselves if they're working on it, but they don't call on the phone about it. So it requires physical presence, that you're there and trying to solve it at the customer's and probably in that kind of situations it would be important. Or then some ideas have come in the way that you've heard about it when there was this company party, so that there in the more casual environment it's easier to hear from, for example, a colleague that works with automation, what kind of weaknesses they have there. But let's say that when I sit here alone on the sidelines and try to figure out where we could get customers from, I don't hear about anything that our experts do. Now our experts have this kind of brownbag session that they once a week gather together, buy food in paper bags, go to the conference room, and innovate together what kind of ideas they've gotten. And I guess the thought is that in their wiki—their intranet that is—they get them, but it hasn't been developed very far yet. If in addition to this physical meeting, the team that is innovating there, if they'd document the process to the wiki, then I'd hear about it from there. But since they don't document, someone would have to do it for them. You would have to be there with a recorder and a camera to watch them eat sandwiches and come up with good ideas. And then people farther away, like myself, I could then make a habit—when I go get the sandwiches myself—to take part in this type of discussion."

Development was evolutionary—first the need came up in the work, and then a solution to it was developed mainly inside the reference group. If there was a need to change the method, people contacted a member of the management that they had found trustworthy, as interviewee 12 said:

> "You can go and talk to [an executive director mentioned by first name] about almost anything. Like I said, at the point when we were looking for a partner in cooperation, we didn't have to do anything in particular, I went to tell [the execute director mentioned by name] and we like to do that. That's how we've done it so far."

Development could thus be done on the worker's own initiative as long as he/she had the project legitimated by the management. The communication method of internal process development was dialogue: The management was always reachable. As I19 stated: "I feel like [an executive director mentioned by name] is always available, always at work."

Examining the role of documentation in Company D brings out an interesting perspective. Distinctively, the role of documentation varied a lot depending on the type of customer contract for the particular work. In practice, there were three kinds of experts in company D: experts who work in the office (but perhaps are located as teleworkers); experts who shuttle between a working site and the home office with the customer; and those who work all the time at the site of the customer. For the last group, the most solid link to their own employer was a contact person who might also have worked mainly with the customer or, alternatively, as a sales person in the office of the home organization. So the knowledge worker became a contract worker and the customer was tantamount to a manager leading the work. This arrangement affected the importance of documentation and templates in the work and made organizational communication very challenging. Interviewee 10, as contract worker, described the amount and use of documentation and templates in his work with the customer:

> "We have them about everything really. Well, let's say that whatever state of the work, there's a base, document templates plus work order if it's needed of it. So everything is very directed and the problem is then that it's difficult to remember which documents are where and what you have to record on each, that at which point the work has progressed?"

The other respondents in Company D described the role of documentation in their work as such: Both I18 and I19 said that they had their own mental model of their work, and along with that, they used some self-made templates. In addition, I12 stated that: "so yeah we have certain document templates. I have to say that once I have even looked at them." The difference compared with I10's situation was significant. The only common thing was the hour reporting system that every expert used, which also served as an invoicing tool. But this tool in Company D did not have such a great significance as it did in Company C. So we can conclude that there was little shared communication related to internal processes in Company D, and more distinctively, the customer might have had the biggest role in organizational communication related to this theme, as the case of contract work of interviewee 10 showed. A Summary table for the Internal process perspective in all case companies is presented below.

TABLE 10 Communication on the Internal process theme.

Company A	Some formal processes. Some formal shared guides and documentation for work.
Company B	There were formal processes, documentations, and guidelines in the company. Process development was a vast activity, but participation in it required personal interest. The superior's role was to know the communication channels of internal processes.
Company C	Some organizational routines. Little shared documentation, guiding came from the management or more experienced peers—they served as examples of how to behave.
Company D	Few routines. Customers provided guidance and documentation for the work. If not, they were up to the worker himself.

The linkage of internal processes to the daily work of the knowledge worker varied a lot in this data. Concern size might be an explanation, as in the larger companies, B and A, there were clearly more mentions of shared guidelines and formal processes. However, the measures linked to these processes were invisible to the interviewed knowledge workers. Kaplan and Norton's initial question to drive this perspective was: What Must We Excel At (in internal functions)? This question was certainly not communicated with measures for the workers in these cases. Perhaps in Company B, this question was answered by action, as respondents reported many ongoing process development initiatives, while in the other companies, this question was left for the workers themselves to answer. In the case of D, answering the question seemed to be left to the customer.

5.4.3 Communication on the Customer theme

The constant sharing of customer information among colleagues describes well the communication on the customer theme in Company A. Meetings of the workers' own local units were in a central role in information distribution, but customers and new ideas were also discussed unofficially with colleagues in the hallways and at work posts. There was a lot of interaction. A system of reserve workers made sure that at least two experts had the customer information. Information exchange was busy on the customer interface: The customers themselves presented new ideas or thoughts for the service content, which were then developed further internally. On the other hand, the customers were informed about the new service products and content that the organization itself had created, in different functions, bulletins, and daily customer encounters. The shared service offering of the entire company was decided in

the uppermost management, but ideas about new services had most often been born on a local level, either based on a need expressed by a customer or a new idea that the experts had developed themselves. A local team handled these idea tickets constantly among themselves, as interviewee 22 stated:

> "…there is constant juggling of different product or service ideas and contemplating about which are universally applicable enough that they are worth trying to productize. And which are just servicing each customer in the limits of one's own know-how."

Respondents considered working in Company A as customer service, building on their own personal know-how and the more productized (or packed) know-how of the entire organization. In the company, organizational communication was needed for exchanging information about what other know-how of the workers could be offered to customers, and how it should be offered.

Case Company A was going through a transformation in its operational and financing environment. At the time of the interviews, most activities for the next year were still left open. The respondents were still able to tell quite specifically about the change and also their operations environment. The activity of competitors was also followed. On the other hand, with some competitors, there was also cooperation. According to the respondents, this "constant change" was causing a lot of talk around the company about these things. Some part of this talk was internal speculation, and a part of it was conveying information that had been gained outside the company back to colleagues. Crumbs of information were eagerly grasped, and especially information via e-mail could sometimes cause, according to interviewee 22, "this kind of commotion, speculation and hassle". However, according to all the respondents, it was good that the organization's communication culture was open and informal—anyone could e-mail everyone else in the entire concern. The customer and the market situation were considered as crucial issues for the knowledge worker himself.

In Company A, the significance of the customers to the experts' own work was clearly recognized:

> "I wouldn't have the job without the customers" I 9

> "That's [the customer relationship] actually everything" I 11

The work itself was development work done for the customer. Everyone had their own customers that they were responsible for. The relationship with the customer and maintaining it was the central content of the work. Customer interaction was personal: everyone had their so-called own customers, and the customers and their requirements were regularly discussed together as a part of the organization's practices. Regular meetings of the workers' own groups operated as an essential internal channel, but the customers were also discussed with colleagues over work stations and in many other non-guided work situations. The work itself could be described as customized customer service

via the resources offered by the organization. The importance of customers was also reflected when measuring the quality of work in Company A was discussed. All respondents referred to the customer as a source of quality measurement, but the linkage back to their own work quality was not direct. The quality of work was seen as the sum of customer satisfaction, team performance, and the knowledge worker's own input and attitude. Work quality depended on the people themselves. The attitudes towards quality in Company A can be summarized: Different things were measured, but quality as a whole could not be evaluated only with meters. Everyone's own part, their contribution to quality, was substantial. The most important thing was the ability to prioritize in the knowledge worker's own work, as choosing one's tasks wisely and allocating time leads to improved quality.

In Company B, there was monitoring of the markets and the activity of the competitors, but relations to technology partners were seen as a central theme for the company's market positioning. On one hand, through partners, workers gained know-how and technology products for their own services, and on the other hand, the operations with partners had been focused as a task of sales and the middle management. A knowledge worker often heard about partnerships from their own manager as a part of normal reporting. The choice of partners was a task of the management, and in part, the wishes and preferences of customers guided these decisions. Conversations about market situations and the development of partnerships were things discussed in management groups and in other decision-making situations, not so much as a part of the expert's everyday work. The knowledge workers' own interaction with these market players might remain as mere browsing through the technology partner's website as a part of searching for directions or guidance for the use of the partner's products in one's own work.

In Company B, on the worker level, the customer was an issue more in terms of how the job was going along. Customers were needed, but customer acquisition and maintaining the customer relationship was more of a job for the sales personnel. Nevertheless, for the expert, the customer offered the content of the job. Interaction with the customer had to be smooth in order for the expert's own work to proceed. That smoothness was best achieved in long-term, partnership-type customer relationships. The quality of the customer relationships was often defined with the term 'chemistry' between people. The relationship with the customer was not, however, necessarily the most important relationship of the expert's work, but colleagues and subordinates could sometimes go ahead of them, which interviewee 7 highlighted as follows:

> OI: What's the real meaning of customers for your work?
>
> I 7: Well, it's big, even if in official indicators satisfaction and feedback on quality is not the biggest. But I know that for myself the most important thing, or at least close to it, is when you see what kind of grade your own team would give to itself. But certainly the satisfaction of the customers guides the work and you have to do and deliver it well.

Satisfied customers were needed for the work to keep coming in the future as well. Customer satisfaction was thus measured as part of the company's routines. Interviewee 5 pointed out that there were both quantitative and qualitative customer satisfaction meters. Interviewee 7 stated that both customer feedback and a measuring process called "the pulse" served as indicators of quality. However, all three respondents named themselves as the first one to evaluate their own work quality. In addition, the measuring for the mentioned meters was also stated as part of their work: as the expert was expected to fill the figures in the measuring system, they could use the system for checking their own figures. Company B had indeed succeeded in communicating to the worker the goals and his own performance, and hence had 'outsourced' the measuring to the expert himself, too.

Communication on the customer theme in Company C followed the scalar chain. Any indication from the customer was taken upwards, and the communication is best described with the phrase, 'It comes back down, if it comes down'. There seemed to be little horizontal communication among the workers themselves. However, the management meeting was still in a key role because it seemed to legitimize customer needs, as a new customer need typically created work that got organized. Yet again, for experienced workers, it was natural to have personal contacts with 'their own customers' and to try to make direct agreements. As there was no official process for 'receiving orders', the information about new orders was communicated to the management meeting and discussed there.

The competition situation was concretely seen in the everyday life of Company C. As a small actor, the company had to try and find its own area of operations where they could also find the most suitable customers, and where the competition did not take too many resources. The market situation clearly directed the operations and choices in the company, but on the other hand, it also restricted: It was hard for a small company to achieve a dominating market position, even if it were specialized in a certain, narrow service activity. Market direction was, however, a way for the company to survive that in itself was not questioned. Here, too, discussions about the market situation were mainly a task of sales and the management. For the knowledge worker, the customer company was not necessarily important as a company, but the focus was on the delivery of services, as interviewee 15 stated: "not really interesting in itself [referring to the customer], what the company is, who is there, as long as they're satisfied with the result of the work".

For the worker, in Case Company C, the customer was most clearly needed as a motivation for the organization's own existence. The work was about fulfilling the needs of the customer, and other resources outside of the customer interface did not really exist. Interviewee 13 captured this well by answering that "no one does anything but work for the customer". Even though for the organization, customer relationships were a lifeline, the development of the customer relationships did not feature in the answers. When the relationship with the customer is examined, the answers reflected a very direct

relationship with the customers: The job was attained and done; then they moved on to the next one. The customers were discussed, but what was actually done or done together in relation to the customers and the development was not talked about. The upmost reflection was that there was a lot of work done for the customers, but because of that, there was not enough time on the expert level to work for the development of customer relationships. The interviews lacked the perspective of a person working only on sales, so perhaps they actually also did more work for the development of customer relationships, like measuring the customers' satisfaction. Thus answers to the questions of assessing the quality of one's work were vague and indicated no systematic approach to this theme in the company. Again, all respondents mentioned that they themselves had also had an effect on quality.

For the growth of organization C, it was essential that the customers were satisfied. A satisfied customer ordered more. The growing needs of the customers were also at some point reacted upon with recruiting. The answers brought up that in these situations, customer-based direction was highlighted the most: New people were recruited straight for work with customers, and by monitoring their work, it was seen if the recruited were suitable for the job and if they succeeded in fulfilling the customer needs. As interviewee 14 described it, recruiting new experts was "throwing the person to the wolves and then seeing if they come out in one piece".

For Case Company D, communication on the customer theme was an essential and everyday issue. Customers were close to the workers, and interaction with them filled the workday. When the development of a customer solution required commitment (in form of resources and know-how) from other colleagues, there could, however, be problems. Interviewee 18 described a problem situation where the development of a new solution for a customer need required investment and the know-how linked to it:

> "And then I've noticed that depending on who I ask, if I ask an expert, then there's no server, can't be installed. If I ask a manager, then he says that there's no server but it can be bought. What kind needs to be bought?"

This quotation indicates anxiety from the mixed answers to the question, and it also shows that there was no process for how an expert should take part in product development or sales support. Likewise, the communication for customer relationship development was done among the sales people and the management, and the expert might enter this discussion only occasionally. Participation in customer relationship development depended on the expert himself. Thus in Case Company D, the expert's ability to cooperate in certain situations might have been evaluated based on this attitude towards it.

The competition situation was present in the everyday life of Company D, according to the answers. Despite the fact that some workers in Company D worked in the customer's premises side by side with their competitor's consultants, the activity of the competitors was not seen to influence the work much at all. The mechanisms of choosing technology partners were also not

known on the worker level, and the criteria seemed not to be communicated by the management, either. The decisions were made by the management of the company, but communicated little. Instead, the market signals coming from customers were conveyed upwards to the management, often very fast. The customer could thus influence the possible partner choices of the company or the direction of the company's experts' know-how, as interviewee 12's comment about customer requests revealed:

> "…And then you have to go and tell [the executive director] that you need training for something. There's no other choice where the know-how is available. So far that's the way that I've had to it."

Quality issues, such as customer satisfaction, remained in the assessment of the worker himself and the customer. An exception was again interviewee 10, who reported the ways that the quality control of his customer organization affected him as a contract worker. In addition to the quality of his own work, interviewee 19 raised the theme of time management:

> "It's my own responsibility, and then I guess my manager has a big influence on it in a way, that what he reminds me about and where he directs me when it comes to time management."

Between the previous theme and this Customer theme, there were significant differences in practices. In this data, good customer relationships were the most meaningful objective for all the interviewed workers. The customer was part of everyone's job, so everyone was also an expert on this theme. But only workers in A and B stated that some customer-based objectives with measures existed in their company. Strategically, however, in none of these companies, was there any cascading-up or other formal reporting processes on the market signals at the worker level. Yet there were 'hidden rules', like in Company D, where the policy seemed to be: 'You should inform the management about any market signal you've received'.

TABLE 11 Communication on the Customer theme.

Company A	Customer cases were discussed constantly. The market environment was monitored in collegial discussions.
Company B	Customer-based objectives could 'out rule' other objectives—the worker concentrates on customer satisfaction first. No active market monitoring on the worker-level.
Company C	Customer-work was the single objective of the work. No active market monitoring on the worker level.
Company D	Customer signals were quickly delivered to the management. Market monitoring was part of someone's work, not everyone's.

We can conclude that in the results from all cases, the market environment was monitored in every company, and the monitoring was also visible in the everyday life of the experts, but mainly the monitoring was reactive. The closer interaction the expert himself had with the customers and the market, the more his own work content also reflected the monitoring, for example, in everyday conversations. However, none of the interviewees brought up monitoring and reporting mechanisms set on the worker level connected to the market or competitive information. It can be said that the guidance of this strategic theme was very dependent on the company: Market monitoring (its fluctuations) and reporting, as part of the knowledge workers' tasks, were not used even in the BSC-managed case companies. Despite the customer satisfaction measures, the guidance of this strategic theme was left to the management, and the expert worker's input to it depended on sporadic conversations. If there were no conversations between workers and the management, the customer and market signals may not have been conveyed to the decision-makers.

5.4.4 Communication on the Financial theme

Lastly, I will now report in detail the communication related to the financial themes in the daily life of knowledge workers. I investigate the theme as an issue of personal financial goals in the work and how those goals guide the worker, but also as an issue of discussions about financial issues, for example, how information about increases in customer billing are related in the organization.

In Company A, all interviewees recognized that their work had financial goals. However, these goals, such as customer numbers and profit goals, were seen more as objectives of each worker's personal work rather than firm-level objectives. According to interviewee 22, financial goals come up from the fact that "the company's finances have to function". According to interviewee 11, the goal is "that you can't have a loss". Howeve, the guidance effects of financial goals to one's own work were recognized to exist, and not least because external financiers monitored the use of their investments in the operations. Goals were also monitored together, for example:

> "Yeah, we talk about the goals in that way that we monitor every week the amount of orders, the amount of customers. Everyone is kept on the loop about how many we've had come in and at what stage they are in." I 9

> The key question for the feedback loop—Who do you tell when you manage to invoice more?—was addressed with mentions of the team meeting. Below are the comments of interviewees 11 and 9.

> "Well, it happens in the team meetings. What each of us has come up with is looked at there. It's a set pattern in that when this kind of a bigger order is delivered, then of course you get the information even before that but officially…" I 11

> "Well, I guess I try to tell the boss about it first and colleagues. We have quite a small team after all, so it's possible to track what each of us has done." I 9

This indicates that in Company A, there was discussion on financial goals on the team level as well.

Also in Company B, the financial goals of the experts' own work were recognized. According to the answers, the financial goals can be interpreted to have been linked mainly to the profitability of projects and customer relationships. The goals were monetary, but influencing them was experienced to be challenging. The profitability of a project depended both on the work of those participating in the project and the seamless cooperation between sales and production in the project's different stages of pricing and planning. On the individual level, setting monetary goals was particularly challenging for those who worked in many different roles: How do you meet not only the goals related to the sales of customer relationships but also the project's quality goals and profitability goals? The following answers about how monetary goals influence one's own work reflect the conflicts and the difficulties of goal setting:

> "Yeah, that's a good question, one that you have to contemplate yourself when you're looking at exactly what's the model of hiring and how it could potentially be changed in my own case. And, of course, I myself measure my own motivation and where it comes from. And sure, you also need money and I've got enough of a house loan that the motivation for working is perfectly clear. But this is not, however, just a simple question, there's been quite a lot of contemplation on this right now." I 5

> "Well, not really in any way. I've got these indicators but I'm so busy that I can't, or I could if I told the customer that I'm supposed go by the indicators, but that's the only way I can. So I do my own job and, if it happens to reach the indicators, then good. But usually it doesn't at least completely link to those. Of course the indicators are improved quarterly, but at this point there's too much work to be done that I can't influence that." I 7

In Company B, goal setting was part of the experts' own work as a process, and at the same, setting these goals as well as influencing them was hard, if not impossible. Setting required discussions on multiple levels of the organizations and took time. Thus when a customer called, the knowledge worker might have preferred tasks related directly to the customer. In addition, the increase in billing was taken upwards, as the answers below show:

> "…it's this regular answer again that you tell the one who's asking about it." I 6

> "…if the work keeps going and the money keeps coming in, then the information is delivered somehow upwards too, so I'm not wasting my time on it." I 7

> "Your own supervisor of course, who reports it forwards" I 5

In organization C, there was awareness of the fact that financial goals have been set for each expert's work. An important indicator was the amount of work invoiced. However, on the worker level, there were no simple profit goals or knowledge about the profitability of one's own work. The conversation, information exchange, and interaction that went on about financial goes was clearly focused for the management to have. On the worker level, people monitored their own level of invoicing, and if no other information was

available, conclusions about the organization's financial success were mainly made based on those personal calculations. Conversations among colleagues happened, but mostly on the level of one's own reference group. Along with one's status in the organization, knowledge and awareness about profitability and other financial information about the organization increases. So it can be said that in this case, the information also added to the individual's challenges: Achieving financial goals and working in many different roles in Company C could create conflicts, as can be seen in the following:

> I 15: Sure they [the goals] are there. Like I said, I have two roles, internal and external. And yeah, sometimes they conflict with each other, so that there's not as much time to do the work that brings money to the company.
>
> OI: If you think about these conflicts, how do you yourself regard them?
>
> I 15: Well, naturally it's both positive and negative, so that of course I've agreed to this role and even applied for it, so that's not it. But of course there sometimes comes those situations that make you question, "Is there any sense in this?"

As the communication of financial goals from the management to the workers was scarce, so was the feedback loop back upwards, as these quotations show:

> "No one. I don't tell anyone at all about it. Naturally you get a comment when there are substantial hours added to the project management, you get some kind of comment. But usually there's no feedback, and I'm not expecting any." I 15
>
> "Well, maybe not anyone else except for the one who's given it." I 13
>
> "I tell about it first to the executive director, then sales, and lastly my colleagues. And I've tried to make this work. Sometimes, quite often even, this feels a little unofficial. We don't have an official process for receiving these. And this, what I do, well, we even have colleagues that don't tell about it. It's again another thing in this development and evolvement of ours."

All the comments included some negativity—either the information was not communicated, or the process was not functioning well. Hence for Company C, the only source that seemed to contain relatively sound data about achieving financial goals or the financial situation of the firm was the internal ICT system used for resourcing and reporting work hours.

In Company D, financial goals were visible in the customer interface. If the job description involved attaining new customers or new projects, the financial goals of the expert's own work were recognized. If the role was purely an expert job that did not involve sales expectations, the direct financial goals of one's own work were not seen and had not been discussed. Interaction with the management in connection with financial goals could best be described: if needed. If there was a need, there was conversation. If needed, one might have asked, but if things went smoothly, and there was enough work, there was not much conversation. Special goal-related indicators or meters were not brought up in the answers. Also the work roles in the organization were not linked with

any communicational tasks, excluding the executive director, as team leader H12 brought up in the following:

> "…but so far a situation hasn't come up where I'd have to, for example, tell about some situation in the company that the others didn't already know about. I don't know what else to say about that. There hasn't been any such situation, but it would probably go so that [the executive director] would notify me about it and through that the information would flow." I 12

> The closest manager received information on increased invoicing, as the quotations from interviewees 18 and 19 reveal below.

> "Pretty often, as this management group of ours includes operatively [other names] and me, I tell them." I 18

> "I guess it's mostly the closest manager that first gets the happy news. But CRM could be used a lot more for that…" I 19

Nevertheless, the worker role could hinder the increasing of sales, as in a more contract worker-type of job role, the amount of invoicing was typically fixed, and thus this showed in the communication. So for some workers, they only conveyed information to the person who was in charge of commercial discussion with the customer, as revealed by the quote, "I'd say I would send an e-mail to the contact person then" I 10. Or the knowledge worker could himself directly discuss the new jobs presented by the customer. Requests for additional work that came directly from customers increased the company's invoicing immediately, and that is why they were responded to very flexibly. If the customer wanted to tighten the schedule, the experts were ready to work with that. "But we all have the attitude that you work when need be, because then sometimes things are little calmer" I 12. In the case of a bigger work addition, conversation about the extra order was started with the customer. When the conversation had progressed to contracts, typically the executive director would come to lead the discussion with the customer.

The visibility of the monetary value of knowledge work to the worker himself as financial measures and issues of communication differed a lot in the case companies. A summary is presented in Table 12.

TABLE 12 Communication on the Financial theme.

Company A	The theme was a normal issue at work. Everyone knew their contribution to the figures.
Company B	The theme was an active issue at work. Financial performance was a close issue for everyone with measures set for projects and customers.
Company C	The theme was invisible at the company-level. Individually everyone knew exactly how much money or billable hours they made for the company.
Company D	The theme was quite invisible in company-level communication. Implicitly everyone knew 'the firm is about making money'.

It is apparent that in Companies A and B, there was internal communication on the firm's financial situation and results. In both companies, the respondents were even able to state some personal financial objectives that were measured. Most of all, they had a sense of how their own contribution would relate to the company's figures. As for Companies C and D, this relation was officially invisible, as none of respondents reported regular communication on the company's financials. Still, for the workers, the relation of their work to the figures was straightforward. The concept of 'billable hours' was relevant for all in C and D, although there was little organizational communication on it.

In A and B, the interaction connected to financial goal setting and monitoring of one's own work was clearly highlighted in the answers. In organization C, the amount of interaction seemed to depend on status, and in D, on the work role in relation to customer relationships. In A, work-related goals and objective amounts were monitored; in B, indicators and meters were used. In C, billing sheets were monitored either by the workers themselves or by a larger group, depending on status. There was no common denominator for financial monitoring in D. Still, each interviewee from organization D seemed to have their own, personal mechanism for setting and monitoring the financial goals of their work.

5.5 Value of the Balanced Scorecard for organizational communication

The data on the organizational communication of financial objectives shows differences between the BSC-managed and non-BSC-managed companies. While company size and public listing can explain the visible role of concern communication, especially in B, they do not explain the importance of team-based communication for Company A. The Balanced Scorecard ideology was visible in management communication practices, especially for financial goals, in both Companies A and B. There was still a significant difference in practices between A and B. Let's look at it in more detail as a rooting issue.

Nørreklit (2000) argues that the hierarchical and top-down control and implementation procedure of the Balanced Scorecard does not provide enough support for rooting the strategic management system to managers or to employees. According to her, rooting is essential in successful implementation, and the system implemented needs to be aligned to a company's own strategy formulation methods, even 'translated' to the language of management in that company. The system must also work as a backup tool for managerial decision-making. As there is a two-way communication process for the formulation of objectives in Company A but not in B, the respondents in B claimed that it was difficult to participate in the objective setting. In Company B, as the evaluation discussions happened mostly with ready-made objectives, and after the measuring, the respondents mentioned discussions on the validity of the

measures. For the top management, the feedback loop could thus be longer than in Company A, where rooting the objectives was done while setting them.

However, there was no trace of strategy rooting in Companies C and D. The main question is: Does a KIF need a visible strategic management system, or can the strategic management of a KIF rely solely on personal communication? The communicational climate was distinctively different between Companies C and D. With little organizational communication, it can be hard to enhance the strategy management of a firm. This was clearly the status of Company C at the time. Huebner, Varey, and Wood (2008) state that strategy implementation should support personal communication by giving voice to decisions and opportunities for their legitimization. At least, strong unofficial communication and interaction is needed for proper strategy implementation. Interestingly, personal communication was emphasized in Company D. Thus a similarity can also be found between Companies C and D: The proximity to the management probably explains why some respondents seemed to know the company's goals better than others. This proximity is present in this data in two ways: the worker himself being part of the management or having a close personal relationship with someone from the top. The closer to the management you get, the more you know about organizational goals and objectives. In the light of the results for value propositions, the biggest difference between a BSC-managed company and a non-BSC-managed company is that in non-BSC-managed companies, strategic guidance (communication on organizational goals and objectives) relies much on the activity of the knowledge worker himself. Thus Katz and Kahn's (1978) rule—the closer one gets to the centre of organization control and decision making, the greater is the emphasis on information exchange and transmittal—is perhaps often applied. The interviewees with access to management board meetings in C and D were overall more knowledgeable about the company's financials as well as the vision or mission. The contrast to A and B was big: in those companies, all the respondents said they knew the vision.

The above leaves us to conclude the following about the set value propositions.

VP1. When a BSC-based management system is used, the vision and the mission are communicated clearly in the company.

- Value proposition supported.
- The value of the Balanced Scorecard = The vision is better known, the mission is better comprehended on the personal level by the workers.

VP2. There is rich communication about organizational goals in organizations using the BSC. Especially financial and strategic goals are communicated to the personnel.

- Value proposition supported.
- The value of the Balanced Scorecard = Goals are more explicit in daily work, and in some ways they are more shared among the workers.
- However, this communication is mostly top-down.

VP3. Personnel in BSC-managed organizations can compare the organization's critical success factors and strategic objectives with the measurable objectives of their own work.

- Not quite supported.
- There were problems with participation in objective setting (case B), and the cascading of objectives from the top level to the personal level is not clear (especially case B)
- The feedback loop suggested by the Balanced Scorecard did not function effectively.

VP4. Strategic themes (financial, customer, internal processes, learning, and growth) are linked to daily work and communicated with the workers.

- Not supported—there were no significant distinctions in linking these themes to the worker level between the cases.
- Customer issues were highly important for all the cases, and they rely very much on the personal communication of the knowledge worker him/herself with the customer.
- The idea of 'balance' in the BSC framework is thus not gained.

The value of the Balanced Scorecard for the organizational communication of the case companies is thus focused on the communication of the vision of the firm and also on the communication about the organizational goals. This value is however questionable, as the cascading down of these goals to all workers, as personal goals, is not unproblematic. As in Case Company A, the cascading down of the measures to the team level functioned well, and there was dialogue also in upwards communication. Thus the management system was in some ways rooted in the firm. In case A, the influence upwards was supported by peers as the goals were seen firstly as team-level goals, and the workers felt more empowered to influence them. Many voices together could make a difference to objectives. Nevertheless, the workers in Case Company B faced too many measures and felt that influencing the measures was challenging. In this case, when frustrated by the scarce possibilities to influence their measures, knowledge workers tend to favour the targets set by their customers.

There were lots of issues of strategy communication in the case companies that the Balaced Scorecard seems to fail in supporting. Most distinct is the lack of support for practices that enhance both individual and organizational learning. I might suggest that personal goals could work as a single-loop

learning tool in a knowledge-intensive organization, but on a more strategic level, this learning was not supported. Experience and learning from peers were regarded as critical factors in knowledge work by all respondents, but very few practices on the worker level with a visible connection to the strategy of the firm existed in these cases. Worker-level innovations were regarded as something that hasve value for the customer, but not for the strategic development of the firm. In this study, it seems like the Balanced Scorecard does not support organizational double-loop learning as it could do at its best. Second-loop (and sometimes third-loop, see p. 207) learning is thus left to other devices.

It is also clear that the Balanced Scorecard does not in itself enhance dialogue. The results show that it can create organizational practices where dialogue could exist, but it does not force this to happen as true, open dialogue between equal parties. There are opportunities with the BSC to create an organizational dialogue, such as having ongoing talks with personnel about the strategic perspectives and advancement in them. In Case Company A, there were strong indications in their communication practices towards this. Nevertheless, the dialogue of work-related objectives was more structured and more 'ready-made' or 'ready-modelled' in Company B, and it failed to produce real dialogue among the workers. With the cases of A and B, we could assume that the essence of the Balanced Scorecard as a management tool was not quite reached, at least not in Case Company B. This essence is finely captured by this citation from Kaplan & Norton:

> "The scorecard puts strategy and vision, not control, at the center. It establishes goals but assumes that people will adopt whatever behaviors and take whatever actions are necessary to arrive at those goals. The measures are designed to pull people toward the overall vision. Senior managers may know what the end result should be, but they cannot tell employees exactly how to achieve that result, if only because the conditions in which employees operate are constantly changing." (Kaplan & Norton 1992, 79.)

Knowledge workers are also independent decision-makers of their work. On the other hand, they are controlled towards the organizational goals, but at the same time, they make self-guided decisions on what they should prioritize in their work. This element of self-control seems problematic when guiding knowledge workers with the Balanced Scorecard frame. At its best—as Kaplan And Norton suggest above—the BSC leaves room for self-guidance and yet accomplishes to guide all the workers towards the overall vision. I did not test it, but I could make an assumption based on the data that—in a situation where time is little—the knowledge worker prefers to fullfil the customer's needs first and does not recall while doing it whether this work is according to the strategy of the firm or not. By doing so, the knowledge workers ensure the long-term interests of the firm, even though this may not be in accordance with the official strategy. As the non-BSC cases showed, working for the income of the firm was seen as the ultimate goal for the firm. Therefore, we could ask these firms: "Can there exist other strategic goals for any knowledge-intensive firm than making

money for its owners?" "If not, what, then, is the significance of the strategic perspectives (the strategic themes) of the Balanced Scorecard?" Are these not recognized as enablers of financial company success?

The value of the current use of the Balanced Scorecard for the organizational communication of the investigated knowledge-intensive firm remains thin. The success of communication of the vision is true in our BSC-managed cases, but the "pull toward the overall vision", as Kaplan and Norton suggest above, is not quite gained and the BSC approach is not used to its full potential. The concern-led organizational strategy communication practices of cases A and B tended to handle employee participation in organizational goal setting with mass participation events (e.g., the Strategy Days in A, the employee day in B). In the mass events, people were typically quite inhibited to use their personal voice. Thus the emphasis on team-level communication and the importance of collegial networks as a way of influencing upwards have turned into a workable solution in Company A as the feedback loop. However, in the data of Company B, there were no similar, visible solutions for upwards communication on strategy other than personal communication with one's superior. Although personal goals were issues in the development discussions with the superior, the workers' own influence in these goals was still regarded as quite little. More power to influence one's goals was thus acquired either when workers advanced in their career and then got invited to the different board meetings, or when their influence on goals was focused on an area where it really matters—personal customer relationships.

This study indicates that with the Balanced Scorecard, there are no ready-made models for organizational communication supporting strategy implementation. The framework in itself does not provide communicational practices for participatory decision making for a firm or for strategy rooting. The company must deal with these with its own devices. However, the Balanced Scorecard can provide a common vocabulary for strategy communication in the company, but this discourse may have little meaning for a knowledge worker himself in his own decision making in daily work. Thus the Balanced Scorecard's value specifically for organizational communication of the strategy of the investigated knowledge-intensive firms remains obscure. Another question arises: What is then essential for strategy communication in KIFs?

5.6 Organizational communication in strategic guidance of the firm

Research Question 1 aims at describing organizational communication from a broader perspective in the case companies. This question attempts to explain how organizational communication in the firms is perceived by the knowledge workers in situations that have strategic relevance for the firm. In other words,

how does organizational communication relate to the strategic guidance of the firm? Question 1 was:

> What kind of organizational communication related to strategic guidance of the firm is there in the studied Finnish KIFs?

This discussion is particularly about strategic guidance—not just strategic management communication. With the term 'guidance' as the main focus, the goal is to find communication practices that serve as a 'guide' in the work situations of the knowledge worker that might have some strategic impact for the firm. By guidance I mean the conduct of the firm: the direction, but also its more subtle forms, such as help given to (and received by) the knowledge worker in his or her work while accomplishing the organization's goals. As the previous chapters revealed, the ideas of organizational goals are often considered personal goals for work, even when the BSC framework is utilized, and are perhaps not shared in the organization. I acknowledge this and at this point, it is time to concentrate on how guidance is present in daily work, as in what seems to conduct the work and how organizational communication relates to it. Based on the theories of knowledge work, in these situations, guidance can also be something other than direct management supervision. The theory of knowledge work considers the worker as an autonomous actor working in leanly structured firms, often in semi-autonomous teams where the presence of the management can be thin. Therefore, focusing only on the practices of the management is too narrow a view for this analysis of organizational communication related to strategic guidance.

I approach organizational communication in strategic guidance with a two-folded analysis. First, I marked and classified in the data all reported information sources from all the case companies. This classification provides an overall outlook on what kind of communication flows are present. This classification of information flows was done by the domain of the flow, in other words, by the domain which the interviewees reported receiving from or submitting information. The domain does not thus simply signify the used channels for this information exchange. For example, if the respondent indicated that he would get information (e.g., a request to update the CRM system) from his boss by email, this is regarded as scalar chain-type communication and hence as management communication, not virtual communication, despite the used media. Table 13 below shows the found domains per case companies.

TABLE 13 Domains of information flows in all data.

Domains of information flows	A	B	C	D
Autonomous - intrapersonal reflection such as a decision, self-guidance, empowerment	13	18	19	29
Concern communication	13	27	1	4
Legally determined communication process between employees and employer9	-	7	-	2
Media outside the company	-	1	-	-
Own team	28	1	2	7
Customer	1	7	5	9
Colleagues, peer-to-peer communication	25	8	12	22
Learning, acquiring knowledge by oneself	5	4	2	9
Documents and guides in work	9	11	3	8
Management communication, or other scalar chain-type of communication	29	25	15	31
Owners of the firm	-	1	-	2
Management board	7	2	5	3
Communication with an ICT system, virtual communication	1	1	6	10
Rumours, grapevine	1	-	2	-

The second analysis cycle consisted of marking each instance of decision making in all the data. The purpose of this analysis is to try to grasp the mental models of the interviewees about their work-related decision making. This analysis of the interview data consists of the following practices: First, all situations in the data where an informant reported an instance where she/he had come up with a choice, a decision, or a solution in her/his work, were identified, examined, and marked as an instance. Next, these instances were classified until the saturation point. From these instances, based on their

9 YT-prosessi in Finnish

contextual clues in the data, I sought the reasons and motivations brought up by the interviewees of what influenced them, made them orientate towards something, or simply what affected them in those situations of choices, decisions, or solution making. I was thus looking for influencers—what clues and hints were the respondents giving as their main influencer for the stated instance. These influencers were then classified thematically and analysed with the help of the Atlas.ti software. I ended up with a total of 599 markings of the instances with influencers in 28 different themes (see Table 14).

TABLE 14 Influencers for work-related decision making in the instances in all the data.

Influencers for work-related decision making	A	B	C	D
Customer	5	17	10	11
Supervisor at the customer site	0	0	0	6
One's own supervisor (mentioned directly)	7	11	1	9
Board of directors	1	0	0	0
Oneself	11	7	7	18
Management (generally speaking)	1	0	5	3
Management board	1	2	5	0
An ICT system at work	2	6	6	3
Peer	3	1	0	3
Concern	6	7	1	0
Direct order	6	2	2	3
Legal reason (law etc.)	0	0	1	0
The markets	1	3	3	2
An organizational measure set for one's work	1	6	0	0
General direction of work	39	56	41	48
Owners of the firm	0	1	2	1
Competence	3	3	4	6
One's own logic or reasoning	16	18	7	11
Work place process	5	5	1	0
Decision made by oneself	14	11	9	11

Money	0	3	3	3
Sponsors	7	0	0	0
Work-related goal	5	8	3	1
Knowledge, information	0	1	0	0
Documents for work	2	5	0	4
An outside influencer	1	1	0	1
A special group at work	0	4	0	3
Joint decision making in group	18	3	3	2

The numbers above do not as such tell simply what kind of communication there was in the companies. In addition, the digits cannot be used for any quantitative analysis, as a simple comparison between the cases would not be valid. More or less these digits just indicate what kind of information and communication flows the knowledge workers reported using when they discussed their work in relation to issues of strategic significance for the firm. The value of both of these tables comes from their cross-analysis: They provide insight for qualitative analysis of organizational communication in the worker-level strategic guidance of the firms. Let us now look at how the knowledge workers are guided towards the strategic goals of the case companies.

5.6.1 Guided by the customers

Here I will first discuss the instances of guidance in knowledge work, and with this analysis as framework, we can approach the organizational communication related to strategic guidance in the case companies. When the entire data from all the interviews was classified, only 13 entries were made about situations of enforced guidance, that is, receiving direct orders from one's superior. Thus, a simple conclusion from this analysis shows that the everyday knowledge work was marked by a lack of direct orders. Furthermore, the analysis shows that the work itself was full of making decisions and choices based on the knowledge worker's own know-how. The worker improved and developed him/herself, made responsible decisions in the customer interface, and also seemed to be monitoring his/her own work's financial boundary conditions. These examples below describe the independence in work-related decision making—all these instances (among a total of 45) were marked as 'self' as the influencer:

> That's one possibility, but mostly it's just my own decision about whether or not I need the training. I 12

> You have to constantly make estimations and reporting and such about it. I 6

> Well in that decision making situation I had the goal in mind to see what kind of a risk it is for us to do it with a firm price, and then figure out if that will be the deal.

> And that's what we did and at least so far the guys have sounded satisfied that such a deal was made. I 19

> … Of course you notice yourself, too, if you haven't done full hours that well, here we haven't done quite enough of these kinds of things. I 15

> Well, if you talk about these goals of developing yourself then you can influence those quite a lot. It's up to you. But of course here in the finance side you have to understand the boundary conditions. I 18

Explicit self-direction—the independent expert—however, is probably a myth: Based on this data, it can be suggested that the decisions, choices, or solutions that guide the expert's work are very often influenced by the customer. A clear self-made decision or choice situation was noted in 45 instances, but in a total of 277 instances, the customer was related to the situation as an influencer. In addition, when the amount of customer-related instances were compared with instances with a notion of some goal (personal or organizational) as one's influencer—a total of 85—we can assume that the customers had a distinct effect on the conduct of knowledge work. Again, only 28 direct mentions of one's superior as the influencer were found. So the amount of instances with the customer as an influencer in the data was significantly higher than any other.

This leads us to the following conclusion: Strategic guiding in the studied knowledge workers' daily work was closely connected to the customers of the firm, and the work was conducted mostly by other means than one's superior giving direct orders. Hence the strong role of the customer in knowledge-intensive work (Alvesson 2004, Lovendahl 2005) is very well confirmed by this data as well. It was clear for every interviewee that the customer was both the main source and the substance of their own work. The customer had to be kept satisfied; the customer defined the direction of their work; and the customer's views were used to justify the expert's own decisions and choices. Customer guidance was strongly present in the studied case organizations. This is well represented by the following quotations, each from a different case company:

> Well, that's the key to my work, that I wouldn't have the job without the customers. That's my main job in any case. They must be kept satisfied, and you have to ask them if the work we do is important and useful for them. I 9

> The most important goal, in my opinion, is to keep our customers happy and to be able to create for them, in what we know how to do, as much as possible something that they absolutely need. That's the number one thing, and then it actually reflects to our commercial success and to how the number of our customers increases, and anyway, what's our own success in sales. I 5

> I'm directed by the customer's goals and schedule, so yeah, I'm goal-oriented. In that case, you're greatly directed by the customer's wishes. I 14

> A practical goal is for the customer to be satisfied, that's one. Another goal is that they see the extra value that they get from our firm as a customer or as an expert. I 12

From the point of view of organizational communication, this finding is rather intriguing. As customer work is the content of work in all the cases, it seems clear that the interviewed workers in this study would meet their customer's needs undoubtedly. Thus it is pointless to worry about the need for effective organizational communication processes in order to ensure that employees meet the needs of customers in the way that Nelson, Brunetto, Farr-Wharton & Ramsay (2007) identified as a general need for companies in their study on the BSC for Australian SME's. But on the other hand, we are not yet able to conclude what communication processes in these studied companies directly support this strong customer-orientation of these knowledge workers. The analysis does not explain if this orientation comes from the workers themselves or if it is something more directed or demanded by the company they work in. In order to understand this finding better, I will next look in more detail at how the interviewees reported about feedback, assessing, and rewarding practices in their work.

5.6.2 Feedback, assessment of work, and interaction in strategic guidance

This chapter looks at the situations of rewarding and giving feedback that were brought up by the respondents. It also discusses the assessment of the experts' work: who assesses, how, and for what purpose.

The knowledge workers of Company A named having development discussions with their superiors once a year. However, work assessment was regarded as an on-going process where the worker him/herself assessed the results and the comments from the customers in discussions with colleagues and through self-evaluation and reflecting on their work. Feedback as such was not so direct: it was more that the worker himself interpreted messages received from different channels as work-related feedback. Interviewee 9 concluded that "generally there could be more feedback, too much haste reduces the chance of discussions". The previous analysis showed that the organizational communication in Company A was very team-based, so more personal and perhaps more direct feedback was preferred by some workers. Again, the interpretation of the worker's own superior's messages can also be regarded as feedback, even in cases where they were not intentionally addressed as feedback, like in meetings.

Multiple and various official discussions describe feedback and assessment communication in Company B. Respondents mentioned twice-a-year development discussions with their superiors, and in addition to these, the navigation (or scorecard) discussions every quarter. All were supposed to have development discussions, but some job roles also consisted of the navigation discussions. Positive feedback was given when workers managed to do a quantifiable good performance, in other words, when there was a lot of chargeable work or there is more chargeable work brought in for others as well, for example, in the form of a new order. The reward for this was not, however, direct thanks, but instead, the company's appreciation was brought up discreetly, but still clearly. It was described in a way that the organization did

not do much 'cheering' for its own accomplishments, since "it's not really a typical conversation topic if someone gets over the ten grand line [of monthly customer billing], for example" as I 5 stated. Interviewee 5 went on to say that when he was a manager himself, he preferred to communicate these successes through customer satisfaction: if someone had managed to do a lot of chargeable hours for a customer that ensured the continuing of the customer relationship. In interviewee 5's own words:

> "But even I did it myself sometimes, when I was a manager, that I highlighted good performances. And I didn't want to bring up the amount of invoicing so much, but that there's been word that the customer is satisfied and is ordering more. So that of course reflects also in the amounts of billing."

As the feedback can be given publicly, the assessment of the work was mostly done in superior-subordinate discussions. Interestingly, the worker himself was mostly responsible for gathering the information for the base of the navigation discussions. Development discussions follow more the Finnish stereotypical idea of them being the tool for guiding the worker's progress and personal development, but the navigation discussions in Company B were more about the scorecard's measures and their achievement. So it was more about performance evaluation than about the development of the person.

Distinctively, in Company C, one respondent mentioned that yearly development discussions served as a point "where you look at whether or not you've succeeded in the goals" I15. Respondents in Company C found it hard to answer the question, "How is your work assessed?" Vaguely the interviewees referred to self-reflecting where they could use the customer project's goals (budgets and timetables presented in the internal IT system) as guidelines for their performance. One respondent indicated that he reflected his personal success against the performance of his colleagues. The feedback and assessment interaction was very similar to the organizational communication climate of the firm—very little official channels, and very little communication in general.

In Company D, work was hardly ever officially assessed. In addition, in the situation of contract workers, their work performance assessment was actually left to the customer. There were no in-house assessment practices, but the in-house workers said that they assessed their work in conversations with their superior. Better channels for self-reflection were also mentioned. Time-management assisted by one's boss, the CRM system, and an attempt to arrange regular meetings were mentioned by two respondents as channels that they would like to use more as information sources for personal performance assessment. In software development work, however, peer reviewing processes were mentioned as the central way of assessing work, serving also as a feedback channel for the experts' own work.

The following is a summary table of feedback and work assessment practices found in the case companies.

TABLE 15 Feedback and assessment of work-related goals in the case companies.

CASE	Work-related goals come from...	The assessment of goals	Influencing one's goals on the worker-level	Communication and interaction on goals
A	A set of key performance indicators (financial and operational) presented by the concern management that were discussed and fine-tuned with the local manager and in one' team.	Assessment of goals was carried out continuously, evaluating the operations in joint discussions, such as the weekly meeting. Assessment of the strategy and its objectives was carried out at the concern level each year.	By participating in the discussion on the meters when they were placed annually. The local level's messages up to the group level were passed on mainly by the superior.	Objectives were openly discussed locally in employees' conversations and meetings. Targets or measures perceived to be incorrect were influenced by initiating larger discussions on the issue before the formalization of the meter.
B	The company's goals were set by the company via measures. The workers' own development targets for performance and skills were set and reviewed with one's supervisor.	There were Instrumentation-based monitoring systems: working time tracking, project tracking, quality tracking, and customer satisfaction measurement. The assessment took place in meetings on a quarterly basis. One's job often included obligations to report the data to the systems.	Some opportunities to influence the choice of meters, depending on the workers' current work roles and their responsibilities. Qualitative measures could be explained in the assessment and evaluation discussions. Yearly performance appraisals / superior-subordinate discussions were a channel for skill and career development.	Assessment discussions four times a year with the manager or the worker's own reference group. An informal discussion and sparring in particular, with the reference group of colleagues (e.g. people working in sales support). Mostly about the group's specific targets and their indicators. Development discussions with the supervisor on the worker's own development.
C	Came as a result of the management group's work. In practice, the expert set the goals for him/herself.	Hour reporting system was an implicit monitoring system, which told the worker load and thus the fulfillment of the objectives. By following the work of colleagues on the customer cases.	[No explicit answer. An indication in one interview hinted that by working hard, one could influence his/her work goals]	Management group discussions. In yearly superior-subordinate discussions, the workers assessed their performance with the boss.

D	Implicitly from the customers and owners of the business: the aim was to perform as well as possible in one's own work. In practice, the expert set the goals for him/herself.	By seeking customer satisfaction and customer feedback from one's own customers.	By keeping the customer satisfied and by developing one's own skills and knowledge.	Occasional conversations: Some level-zero talks had been maintained to set target levels of company-wide measures, mostly in the management team's meetings or in mutual discussions. On the other hand, respondents felt that they could always go ask the management anything they were concerned about.

In the practices of assessing work and giving/receiving feedback, all the organizations shared the following similarities:

- Knowledge workers assessed (reflected on) their own work performance. Information sources used for this assessment were both the official discussions and unofficial, more collegial conversation. The workers' own referral group (valued colleagues) were an important source when assessing one's own know-how, especially in software development work.

- Customers were always related to the assessment of knowledge work performance: consequentially when the amount of customer billing was assessed (with measures related to the BSC framework or by using the numbers from other internal information systems), and directly when customer relationship management was seen as part of one's own work or responsibilities. Customer satisfaction was a work goal mentioned by all the interviewees.

- Open and direct feedback was rarely received in front of other people from one's superior.

The differences in assessing work and giving/receiving feedback practices were as follows:

- In knowledge work, systematic organizational feedback procedures like the superior-subordinate discussions often known as 'development discussions' could vary a lot between companies by their purpose, mission, and conduct.

- The role of the superior was two-folded in the assessment of work: As in cases B and D, the superior was the main discussion partner (in B: regular official discussions; in D: in unofficial conversations) for the knowledge worker, in the other cases, the superior was a more distant, almost invisible actor in the guidance of work, who was often replaced by team guidance (case A) or by self-direction assisted with information systems (case C).

We can thus conclude that when knowledge work is examined in this data from the point of view of strategic guidance, both the workers' self-direction and

customer guidance can be highlighted. Nevertheless, this qualitative analysis of all the cases shows that the role of the superior in the conduct of work does not seem to be emphasized very strongly, like the table of communication flows (Table 13, p. 180) would suggest. Several reasons can explain this.

First, the direction of communication flow was often upwards—it was influencing the manager, not the other way around. This was reported from all the cases. Specifically, communication with superiors was coloured with totally different practices and purposes across the cases. It is very clear that in company D, the superior was a close, reachable person who did not direct, but rather worked as a grounding element against which the worker could reflect his or her opinions and thus get guidance. In Company B, the superior was a communication hub responsible for knowing all the concern-wide information sources and practices, and also responsible for conveying that information to the subordinates. The guidance in case B, however, could come in a more personal form such as the measures set into one's scorecard. In case A, the team was the most important source of guidance for the knowledge workers, and the superior was a part of that team. Finally, in Case Company C, the superior remained distant and we failed to find a communicationally defined role for him or her in the conduct of daily work in the company.

Distinctively, the case companies seemed to employ four different types of management communication practices. In a continuum from explicit to tacit management information, the companies represent practices of measuring (company B), practices of discussing (A), practices of estimating—often assisted by ICT systems (C), and practices of trusting (D). At first it seems that there is a lack of management information and thus a lack of communication in Companies C and D. It is thus clear that they base their management on a more tacit type of knowledge than Companies B and A. This could be an indication of the use of the Balanced Scorecard, since it makes management information more explicit or communicable. Again, an explanation may be the size of the firm, but it does not fully explain the importance of discussion for Case Company A.

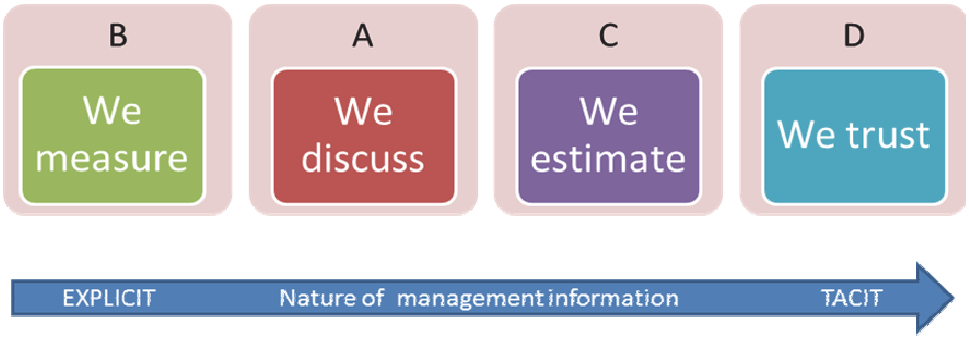


FIGURE 12 Summary of the management practices in the case companies.

5.6.3 Communication in organizational change

As the strategic management of a firm is closely connected to organizational change, communication in such organizational change must be studied. Because the interview of this study was based on a semi-structured questionnaire with the purpose to encourage the respondents to freely talk more about any issue that the topic brings to mind, the result was several narratives, mostly connected specifically to some organizational change situation. Initially, these 'change stories' were not the prior goal of the study, but when analyzed, these narratives add substance to the researched topic and complement the picture of organizational communication of strategy in Finnish knowledge work.

All the interviewees had experiences of structural changes in the organizations during their careers. The structural changes in the data mirror the history of the IT industry in Finland during the last ten years: mergers, layoffs or reductions of workforce through layoff negotiations, and challenges in growth-stage recruiting. Through stories and their own experiences, the interviewees brought upcommunicational challenges associated with these kinds of structural changes, so I will handle the data at this point on the individual level, not by case companies. The analysis approach is now more based on the narratives of the data. The goal is not to describe the merger-related communication practices in detail, but rather to reflect the experts' individual experiences of them. For some interviewees, the experiences were from their current employment organization; for some from a former employer. This approach will reveal some of the communicational challenges that these structural changes can cause in knowledge work.

In organizational changes, the content of the work often stays the same but the working environment goes through transitions. These changes are felt most in personal relations and work practices by the knowledge worker, hence being reflected as the communicational climate of the firm. The strategic management of a knowledge-intensive firm cannot avoid situations of organizational change, as change is often precisely what is sought by the management. In the data of this study, this constant change can be seen as an ultimate problem for organizational communication. Interviewee 6 summed up well—on behalf of other interviewees as well—what kind of effect structural changes could have:

> "Well in practice not very much in the work itself. Of course, when the situation is what it is, it naturally affects this kind of mental balance and affects the group dynamics here. That side of it more maybe. It hasn't affected work as the work itself, personally." I 6

Nearly without exception, all interviewees reported having felt that they had received too little information in situations of layoffs and downsizing of operations during their careers as knowledge workers. But where does this notion come from?

The data samples bring out the fact that the organizational communication processes can in themself provide strong meanings and, in practice, replace the

actual content of communication. The medium becomes the meaning. In Company B, merely being informed about the start of a certain organizational communication process told the receivers that something significant was happening in the firm. Interviewees 6 and 7 reported consistently and in detail what kind of a process was used in the organization to report mergers, downsizing, or other significant changes in the operation. They both had experiences over several years in different kinds of change situations, where insecurity about the future was present. The organizational communication process that had been repeated in the history of the organization was recognized, and its progress was well known ("Well, first there's an internal notice, then a notice for the stock exchange and there there's an informative meeting" I7). However, based on personal experience, the meaning of this communication process had become negative:

> "It was so, traditionally, that when everyone got an e-mail that there's a briefing in an hour, then everyone knew that well, something's going on now" I 6

After describing the communication process, they both went on to tell about their feelings: Just by recognizing this familiar communication routine, they immediately began experiencing many different kinds of feelings. The upmost feeling was worry about their own job and position. The future of the organization and their own work was suddenly unknown. Interviewee 7 reported having been through "six co-determination talks without a manager". His narrative strongly highlights insecurity and the lack of one's own chances in having a say, in a situation where "you suddenly get word that we're starting layoff negotiations since there are 30 extra coders". According to interviewee 6, the amount of bad news in earlier years had influenced the fact that the main feeling towards news was still fear. The long history of negative events still produced negative phenomena, even in good work communities, such as strife between colleagues. Worry about surviving eventually starts to affect the work also. "The trauma is still in tight", despite the fact that the same communication process had recently been used to tell positive news, for example, about corporate acquisitions that were regarded as positive by the personnel. The attitude towards the organizational communication routine was permanent, and it affected the workers' attitudes.

A similar phenomenon also came up in organization C. Interviewee 14 told an example from his time as manager, "a funny story that's also kind of a sad story":

> "…I'm also sitting in a corner office. So then I asked a colleague to come in and he's white with fear. And then I asked something private and more personal from him and he, in the end, says that huh, I already thought I'd be laid off. So we had periods when we had this kind of 'downward engagement' happening and those you have to do personally and everyone was waiting when it's going to be my turn. It was probably very traumatic to work in and there was a very heavy atmosphere here."

In a similar way, certain communicational practices in the company were laden with predetermined meanings in advance, such as that layoffs will be

announced personally in the manager's office. The symbolic word choices of this story tell more about the meanings associated with the phenomenon. For instance, for the personnel, a mere call to the "corner office" was a strong message, filled with worry and fear that it was now "my turn to be let go". The "corner office" acted as a symbolic center of power from which the leaders' message was given to everyone personally like a verdict. The reference to the situation as a "funny story" can be seen as the narrator's own coping mechanism with which the situation could be told to an outsider—the situation still brought out strong feelings in the narrator himself.

From the point of view of strategy communication, the discovery is that when there is no information about the future or the future seems unreliable, organizational communication procedures and practices can act as potential sources of information. An organizational communication process that repeats itself can in itself create meanings beyond its intended message. In the narratives above, assumptions about the content of the news notice were created even before the news itself had been heard. As Luhan would say; the medium truly had become the message.

In structural organizational change, the organization's balance of power is shaken. Not only do one's own work and the continuation of it hang in the balance, but also the expert's own role and significance to the organization can suddenly change. Along with a new owner comes a new power structure. Especially in situations of corporate acquisitions and mergers, there are differences in whether the worker feels like a winner or a loser in this redistribution of power. Interviewee 5 shed light on Company B's long history of structural changes and the associated development of communication practices:

> I 5: At the point when [a former employment enterprise] was bought, there was so little information given, at least that's how we experienced it when we came in 2001. And when you think about it afterwards, it was the first acquisition that the group did and of course it was then a new thing, and when you attach to it a firm of 1300 people, it's a challenge. And maybe that information, that we would have wanted, it wasn't very available. But now, along the way a lot has been learned and then if you go to the other extreme on the timeline, then the last time, when these acquisitions have been made, in them the communication has gone much better. Lately there has been a sort of positive atmosphere, that there's been hype about the good that has been made.
>
> OI: Has it then been a significant question, whether you're being bought or if you are the buyer, is there such a difference?
>
> I 5: Well, in the beginning it was kind of—probably not even consciously—but a bit pretentious act when we encountered them and they moved to us. Of course the buyer has that right. But if you were smart, you of course knew how to be more skilled and how to turn the situation into a different kind of situation, changing the conversation. And that specifically has succeeded in these later stages better, since you've clearly been after the common good in that.

According to interviewee 5, the flow of information had been improved in the company since those days, and there had been an effort to minimize the

drawbacks of the imbalance of power through internal communication. The organization had also been able to learn from its long history, which had been noticed in its internal communication. Synergies and the benefits of mergers had been communicated, along with the reasons behind the structural changes. The organization had clearly begun to understand the communicational challenges of structural changes. One can, however, ask how much of this 'better' communication was needed in order to transform the fear of the future into positive expectations.

Changes in the balance of power were also indicated in the story of interviewee 18. His narration was based on an experience in a merger situation of a previous employment organization, not the case company. However, this quotation catches very well the expert's individual experiences in the middle of a changing enterprise's power structures:

> "So then 2-3 years later I decided to seek employment [in enterprise1]. And at the time [enterprise1] was an independent affiliate of [enterprise2], and there were fancier cars and a nicer office in Ruoholahti, and everything was yey. But then there was a surrender of business, so [enterprise1] gave up its business and surrendered everything to [enterprise2]. So we went to [enterprise2] and it was a pretty big deal to a lot of people from [enterprise1]. For me personally it wasn't so big."

The interviewee himself had moved from enterprise 2 to an organization of, in his own opinion, a higher status level, that is, enterprise 1. Everything was fine until suddenly it was back to square one with the merger. The work did not change, but the status symbols of the job changed a lot. In knowledge work, status elements can be significant to the professionals' self-identities (Alvesson 2000, 14). In structural changes, status symbols and gained benefits can change, even if the work itself continues the same. Achieved status is no longer an achievement, or it can cause an unwanted stigma in the eyes of the buyer. The person who has achieved a valued status may experience this loss of esteem when benefits are unified by the new owner. This can affect the worker's personal job identity as a valued, knowledgeable expert. Things that have been considered certain (such as "fancier cars") transform into difficult objects of power that demonstrate the mutual disparity of the experts in a seemingly equal, freshly unified organization. Knowledge workers' self-esteem and sense of vulnerability require constant and intensive identity work from the organization (Alvesson 2000, 14). Understanding and demonstrating this with organizational communication seems to be a challenge for the studied firms as well. In the time of organizational insecurity, the organizational communication was seen by these interviewees as more symbolized and reduced. The deficit of information was filled by attaching meaning also to the processes of communication. This might also have had the effect that issues relating to the felt identity of workers would be raised as issues on the organizational arena of management.

The structural changes caused by mergers and acquisitions in an organization are often very visible. However, continuous change as organizational development is a more on-going and subtle way of conducting

the firm towards its strategic objectives. Next I will discuss the narratives of organizational development and their effect on organizational communication.

Organizational development in evoking change also came up in the data. In Company A, the respondents reported that the operation of the entire enterprise had been unified in merger situations. The attitude towards shared practices was experienced as more positive if the justification for the new practice had been presented as a need for more efficiency or more internal clarity compared to the previous state of things. If a new practice that was shared through the whole concern was justified only with the unification of operations, instead of previous parallel operation models, the new concern was more likely to face resistance among those giving up their own, previous practices. In the organization, the knowledge workers were able to see and understand rational justifications, and through them to adapt to change, but 'going backwards' was seen as difficult. Interviewee 22 described attitudes towards the unification of practices in merger situations as follows:

> "Everyone has their own history and practices and sometimes it can be that some unit has had a more advanced practice than what exists in the entire concern. And then it doesn't necessarily feel too rational, if you go backwards on things. Or that you change a good practice to a completely different one that is also good, but doesn't necessarily bring anything new to the table. But that is just different in order to be unified. And then it clearly causes more mental irritation when something is changed into a process in a specified form."

There were very similar experiences about problems caused by the change of practices in Company B:

> "…but then in 2005, when the acquisition happened and, at the same time, they were clearly trying to build a new kind of shared culture here. Then very clearly there were a lot of conversations going on about how much a single person invoices. And it was particularly for this group quite a new way of thinking. We had never looked at that kind of individual performance that closely, but instead it had been examined as a project, and more like a shared performance. And at that point, when we had to go in manager-subordinate conversations into how much you could invoice in this month, it was pretty new and challenging. There were certain warning signs in that and I'd say there were even some leaving because of that. They felt it was such a foreign practice." I 5

In smaller organizations, on the other hand, there are fewer resources for systematic organizational development. Interviewees in Companies C and D highlighted the conflict between the will to develop and the scarce resources for development. Drastic comparisons between practices 'then and now' were not reported in these cases. Yet again, the main difference between these cases was the amount of reported communication, and especially the attitude towards communication was different in these firms. Based on the findings, there was clearly more positive and more active internal dialogue in Case Company D than in C, while both lacked official channels of organizational communication. The company's life cycle stage was surely affecting how organizational development was done. In smaller companies, often at the beginning of their life cycle, they are dependent on the activity and the abilities of the personnel

(Ruohonen 2004). Adding this to the results of this study, we could conclude that the functioning of organizational dialogue enables development in smaller knowledge-intensive firms. Especially between the innovators and the decision-makers (or resource allocators—the management), dialogue is needed, but the organization's ability to engage all workers in the development process also seems crucial for change. Interviewee 19 reported a situation where this engaging was not working:

> "...well, we're getting familiar with a new software program, and I suggest to my colleague that could you install the program so we could look into it better. The mate then says sorry I can't – there is no server in the house suitable for it. And then the whole process stops there."

Agonizing with the lack of self-initiative of a colleague, interviewee 19 continued by claiming that this incident made him think about cultural differences between his peers, as for him, it seemed like some workers had adopted the attitude of 'I'm only working here—someone else's job is to provide the resources,' perhaps in their previous employment organizations, which was for him clearly a deficit of organizational development for this firm.

To summarize the above, organizational change appeared as more organic in the smaller case companies, where the organizational structures were also more organic. Development-related strategic guidance communication was woven into the every-day interaction of the firm. Resources for change were fewer, and the management of change could not be outsourced to any corporate organ. So the communication of change should also stay very close to daily work and the workers themselves. Thus bottom-up organizational development—everyday worker-level innovations—could also be appreciated and utilized better for the development of the firm.

5.7 Summary of the findings

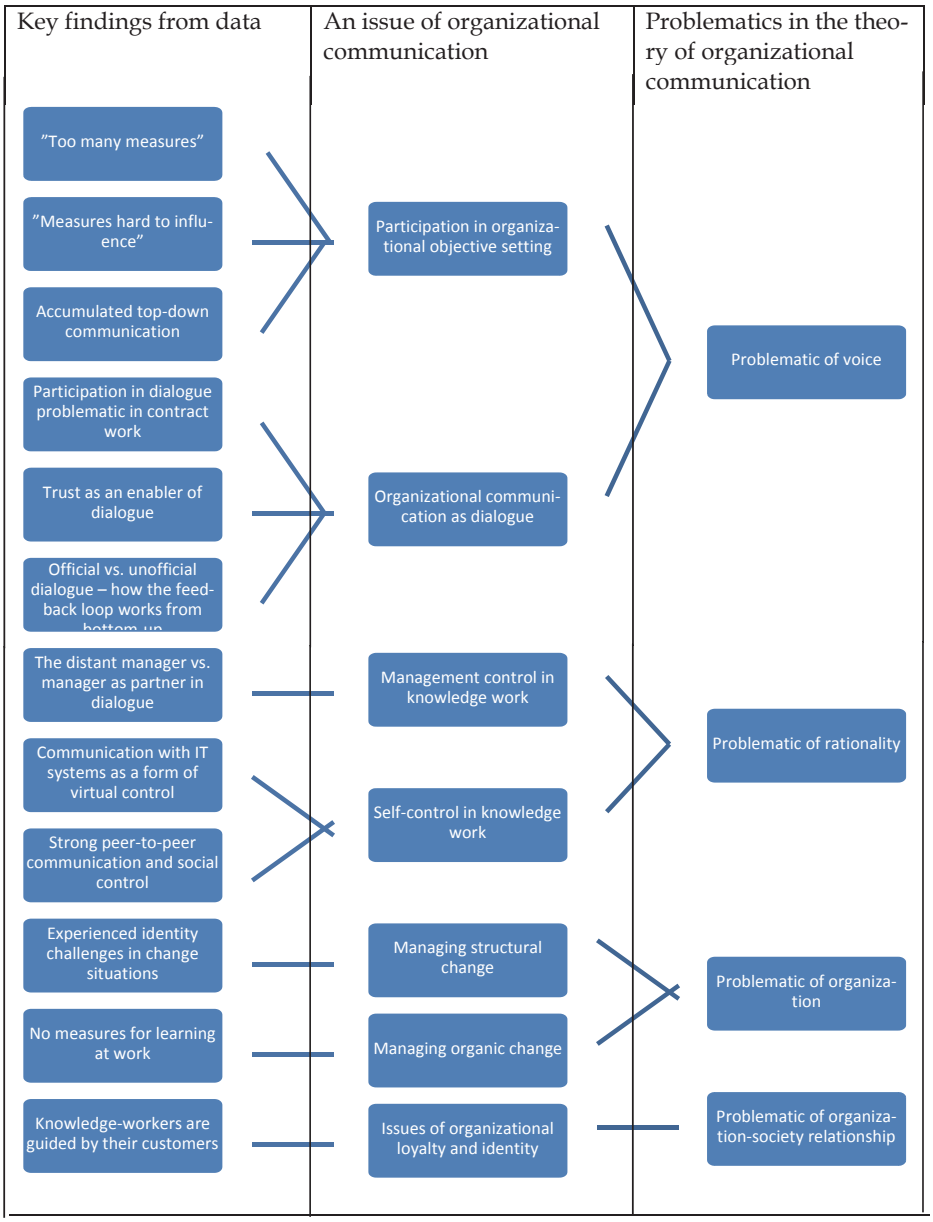
This data raises some issues of organizational communication that are next discussed in contemporary literature on organizational communication. These issues are:

- Participation in organizational objective setting
- Organizational communication as dialogue
- Management control in knowledge work
- Self-control in knowledge work
- Managing structural change
- Managing organic change

- Issues of organizational loyalty and identity

Table 16 gives an overall summary of the data. It also combines the key findings with the theoretical framework.

TABLE 16 Summary of key findings presented in the theoretical framework.



6 DISCUSSION

This chapter elaborates on the findings from all the cases in the light of previous research. The discussion is based on the key problematics of organizational communication by Mumby and Stohl (1996), as presented in the chapter 2.2.4. In the data, these central problematics of organizational communication manifested themselves as issues of organizational communication that were not only familiar to our case companies, but also more widely to modern literature of organizational communication and management research. Nevertheless, some of the findings tend to provide new knowledge on organizational communication, especially for the strategic management of knowledge-intensive work. To broaden our understanding of the results presented in the previous chapter, more discussion is needed on the following issues in particular:

- Participation and voice in knowledge work—organizational communication as dialogue
- Control—the role of management control and self-control in knowledge work
- Issues of organizational structure for organizational communication—challenges of learning and organizational change
- Knowledge work and professionalism— the effects of loyalty to customers

As Table 16 in the previous chapter gives a synthesis of the findings for organizational communication and their linkage to known problematics of the field, this chapter is structured around these problematics. Let us begin with the problematics of voice in knowledge work.

6.1 Problematics of voice in knowledge work

Workplace participation and democracy are often the key research topics for the problematics of voice. 'Employee participation' as a term refers to joint decision making with managers (e.g. Siebold & Shea 2001, 666), hence 'voice' often represents a communication construct of this participation: how much employees can affect the workplace content and how well they are being heard. This study uncovered two distinctive issues representing this problematics in the case companies: participation in organizational objective setting and organizational communication as dialogue.

Objective setting in general in our cases had distinctive features among the cases. The whole process of objective setting was more visible in cases A and B, which applied the Balanced Scorecard framework. However, the effectiveness of this process was an issue when studied in from the worker-level perspective. The analysis of Case Company B revealed an employee-level concern of 'having too many measures for one's work'. This resonates to studies stating information overload is a recognized problem for KIFs (e.g., Probst, Raub & Romhardt 2000). Nevertheless, 'too many' in this study refers to finding that there seemed to be too little time for concentrating on fulfilling all the measures set for work. It was also obvious that customer work was preferred first, and the main goal for the knowledge worker was always a satisfied customer, no matter what the scorecard told. In the non-BSC-managed case companies, this direct emphasis on customer work was very clear. Customer satisfaction was always the first objective for the worker. In the BSC-managed cases, the other objectives of work were on the table more, but however, especially when in a hurry, they became out ruled by the customer work. So the fine idea of the Balanced Scorecard of balancing the organizational goals to a set of both financial and non-financial measures was not achieved thanks to the indicators set, but because as the knowledge workers (and thus their organizations) tended to favour customer work always. This, in turn, would lead to fulfilling the financial goals of the firm first. Hence we might ask: Do we really need other objectives in knowledge work than a satisfied customer? What is the role of participation in organizational objective setting when everyone knows that in the end, the customer objectives always come first?

To answer the questions above, let's elaborate the concept of organizational purpose (e.g. De Wit & Meyer 2010). An organization exists to fulfill a purpose. The vehicle of achieving the purpose is strategy, despite the level of how vastly and explicitly this vehicle is utilized. As management's function is to ensure the organization-wide attainment of this purpose, a collective of individual experts serving individual customers might lead to situation of rivalling purposes. This has no doubt an effect on organizational effectiveness. Strategically, an organization needs to communicate a shared purpose with its member, otherwise the existence of 'organization' is under question. Participation in the strategy process is a tool to engage employees to

share the purpose and with participation, a company might build also shared understanding about the role of customers in fulfilling the organizational purpose.

However, as our cases show, this is not an easy task. Building a shared idea of the value of customers for the firm and, drive the company to excel in this is challenging. The Balanced Scorecard in our case companies did not ensure the operational excellence in itself. To knowledge workers in case companies A and B, their working enviroment seemed to filled with different, sometimes competing demands and objectives. We might even go on and argue that other objectives than the ones related to customer work might have become a source of frustration for interviewed knowledge workers. In addition, the notion that the measures for one's work "are hard to influence" (case B), or this influencing objectives required collegial voicing in the form of support from other units for one's own ideas (case A), were certainly not helping workplace participation. In the data, there are examples of practices for giving the knowledge worker a voice, especially in cases A and D, but being really 'heard' still remained an issue. In the light of our results, it seemed that voicing one's opinion was easier in some occasions of certain organizational settings. I believe a key concept here is trust.

Hardy, Phillips and Lawrence (1998, 69) state that "trust grows out of a communication process in which shared meanings develop to provide the necessary foundation for non-opportunistic behaviour." Interestingly, when Hardy, Phillips and Lawrence (1998) discuss forms and facades of trust in organizations, they differentiate between trust-based relationships and relationships where power is used to create a facade of trust. Again, trust is relevant for those relationships where predictability and goodwill are needed, and there communication is used to build a shared understanding. As trust affects workplace collaboration and knowledge-sharing (Levin, Cross, Abrams & Lesser 2002; Williams 2005), it is essential to notice how the management utilizes trust in a knowledge-intensive firm.

Trust-based relationships were well present in the data of case company D. There, proximity to the management—both mental and physical—affected the communication with the management. Figure 13 visualizes in a network analysis style how the interviewees could be placed in relation to their proximity to the management of the firm.

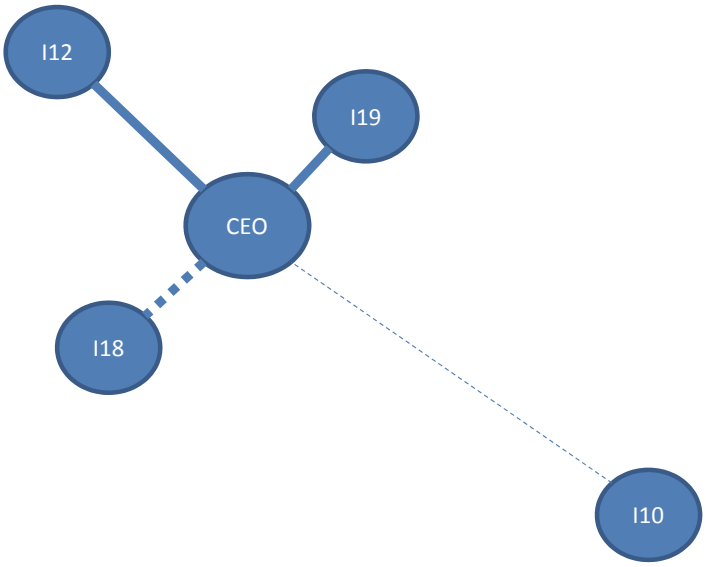


FIGURE 13 Case D interviewees' proximity to the CEO.

Interviewees I19 and I18 were placed quite close to the CEO physically, but as I18 had started on the job only few months earlier, the mental relationship was not yet as solid and mutually trusting as it was for I19. Interestingly, for I12, the relationship with the management was very solid and trusting despite the physical proximity I12 had to the home office, as I12 worked mainly in the customer's premises. The key to a strong relationship seemed to be the personal relationship that I12 indicated having with the CEO. Distinctively, for I10, the relationship with the top management was very thin—very little communication, little trust—I10 also worked at a customer's premises, but with great physical distance to the home office, and lacked personal connection with the CEO, which is something that I12 had. So in this small firm, the management power seemed to lie very close to the CEO, and when workers had a trusting relationship with the CEO, it affected their own personal power for influencing the firm's processes and practices. Hence the distant workers—both mentally and physically distant—created an issue about how to build a trusting relationship with the management. The solution for I12 was personal acquaintance with someone in power (the CEO), but there was no solution in our data for I10. Again, with the newcomer I19, sheer proximity had not yet provided trust on the same level that I12 and I18 had. The reason for this might be that "trust builds slowly through repeated interactions" (Hardy, Phillips & Lawrence 1998, 69). Organizational assimilation in the form of repeating interactions takes time.

This analysis from Case Company D also shows us the challenges of dialogical organizational communication. As dialogue needs time and effort, it also needs ways of overcoming the participation issues like proximity. If physical distance is great, we need tools and practices that overcome it. If

emotional distance is great, trust-building communication is needed. In both cases, time and effort are needed. Mutual understanding, appreciation of different voices, new knowledge creation—whatever is aimed at with organizational dialogue, time and resources must be found to overcome the participation problematics. When a company is in the beginning of its life cycle, resources such as time are usually scarce. Valuable resources such as time are often given where they create some instant income, such as working with customers.

To summarize, for a knowledge worker to really feel 'to be heard' in workplace decision-making, relationships that are trust-based and not just facades of trust, are needed. It is clear that with the Balanced Scorecard, the risk of presenting merely a facade of trust emerges. Based on the findings of this study, it cannot be stated whether the Balanced Scorecard in our case companies really enhanced dialogue either as an ideal type of symmetrical organizational communication between different stakeholders, or as a tool systematically used to create new knowledge crucial for the business. But it can be said that with the Balanced Scorecard, the objectives of the firm became more visible: thus perhaps this 'visibility' could enable some dialogue about them. Still, the issue of trust needs to be overcome.

6.2 Problematics of rationality

What makes knowledge work productive? For example, how do we know that a software engineer will produce a superior code? This question of Raelin (2011) opens our discussion on the problematics of rationality, and hence, control in the case organizations. Raelin invites us to see both soft control mechanisms in modern organizations and hard controls like Taylorism-influenced directions. In the data, the issues related to organizational control became obvious.

It was not news that one's own superior in all the case companies was not the single source of guidance. Typically, the respondents stated that they controlled both the outcomes of their work as well as the development of their competencies mostly autonomously, even in the most strategic issues, such as what knowledge one should acquire. However, the superior's role was, in general, to act as a conversational partner with different emphases. In Company A, the superior was depicted as a peer, a more collegial conversation partner than in the other cases. Interestingly, in B, the superior was seen as serving the knowledge worker as a hub for corporate information as well as being the representative of the controlling organization, for example in the quarterly evaluation conversations. The communicative role of the superior remained most ambiguous in Companies C and D—and in those cases, forms of virtual control became apparent.

There are clear indications that in Companies C and D, the internal information systems were used as some kind of control mechanisms. In Company C, the hour reporting system delivered the information of "how we

are doing"(I15) to the workers, but also to the management. Similarly, in Company D "a look into the CRM system gives an indication how our business is"(I18). Also, in Company B, the respondents referred to the use of a measuring system, as some workers were responsible for updating the values from their own work measures to this system. Hence in three of our four case companies, the numerical outcomes of knowledge work (working hours, customer billing) were communicated virtually, and thus the workers' own productivity could be estimated against the data in an IT system. With these practices, it sounded like the management controlling function of the firm on some levels was 'outsourced' to the knowledge workers themselves. This finding creates an interesting theoretical question: Is this type of control an example of soft (or informal) control, or just a modern form of bureaucratic control?

Raelin (2011, 2008, 2001) discusses a false consciousness of knowledge workers which arises when they are introduced to participate in the management culture by using workplace tools for self-control. These tools for self-control can vary from expressed norms like 'a team-player is valued here' to the subtle ways of using ICT-based tools that can work for the surveillance of the performance of others. For example, an hour reporting system might not only tell what issues one's peers are working with, but also how much they have been working (like the customer billing hours reporting systems can often tell). Even terms like 'self-development' and 'self-expression' can actually mean refined forms of self-control and self-discipline in knowledge work. In addition to the use of sophisticated ICT systems for reporting and monitoring work progress, these forms of soft control can even disempower the workers, as their ultimate goal is to increase workplace productivity in knowledge work (Raelin 2011, 141). Another de-democratizing effect of these control mechanisms is that they tend to centralize decision making into the hands of the information-rich elite in the workplace (Heydebrand 1989). So the soft controls are not a way to achieve free participation in the workplace; instead, they can cause overall weakening of participation, as they might often be seen as mere facades of managerial control and thus often treated with ignorance, not resistance (Raelin 2011, 143). Moreover, the data reveals yet another example of control mechanisms in knowledge work.

Strong communication ties between peers are typical for knowledge workers, especially in expert work (Barley 1996). Discussion with peers is often used for assessing one's own know-how (Hunt 2008). Support for this is also found in the data of this study. Again, the workers' own performance data (whether it comes in the form of the amount of billable hours, the amount of customers, customer feedback measures, or something similar) gives them a reference point for self-evaluation: Where am I in relation to my colleagues? This question could also be voiced as: Who am I in relation to my colleagues? How do I fit in here? The cultural norms of knowledge work were not that explicit in the answers of the interviewees, but there were several underlining notions of some prevailing cultural norms in these case companies, as these quotations suggest:

> I13: "Currently we are teaching one guy here ---- Many times a day we go through together the issues and talk of what should be done next. These tasks are never clear right away, sometimes you need to use your common sense, sometimes your experience, and sometime courage." CASE C
>
> I5: [talking about the recruitment criteria of the company] "...But the most important thing is that the person fits well into this group and is social enough and clever in general." CASE B
>
> OI: What would be a typical instance where you have had the responsibility to guide a colleague at work?
>
> H10: Well, an instance where someone has pondered aloud some issues that resonate with my own experiences and knowledge base. These happen sometimes. Even so that I can also speak out.
>
> OI: As currently working within the customer premises, have you ever guided your consultant colleague in how to operate here, in the customer organization?
>
> H10: No I haven't, as I am one of the youngest ones. CASE D

Whether named as clan control (e.g., Ouchi 1979) or cultural control (Alvesson & Willmott 2004), this type of control was alive and present in our cases. The official hierarchies in knowledge-intensive firms are typically low, but there are hierarchies based on knowledge and experience. As forms of controls, they can affect the practices of workplace communication and thus knowledge sharing.

As the results showed, the biggest difference between BSC-managed case companies and non-BSC-managed case companies was that in non-BSC-managed companies, strategic guidance as communication on organizational goals and objectives relied much on the activity of the knowledge worker himself. In other words, with the Balanced Scorecard, some forms of traditional managerial control mechanisms (like development conversations, evaluation conversations, discussion over the measures, or even some systems for reporting the measures) over the organizational goals manifest themselves in the daily practices of knowledge work. Nevertheless, this does not mean that there are no control mechanisms in non-BSC-managed firms. Quite the contrary, as the analysis shows, Case Companies C and D operated with more soft control mechanisms that can also be invisible as controls. Again, we need to return to the concept of trust. Control can build trust in organizations, as trust also means predictability of actions in organization (Hardy, Phillips & Lawrence 1998, 66).

Vuorenmaa's (2006) study on two merging companies gives us some interesting findings from the interplay of different forms of organizational control and trust. As administrative controls (like in the form of organizational structures) can enable trust between two merging firms, this trust can be hindered with result control that aims, for example, at increasing market share, and can lead to competition between organizational units. Intra-firm competition hindered information sharing between units.

The results of this study show that with the Balanced Scorecard, control in knowledge-intensive organizations can become more visible to the workers.

Whether this is bad or good remains open. However, a key question is whether we could do more with organizational communication to build the essential trust in knowledge work, despite the management system used in a firm.

6.3 Problematics of organization

Here I will discuss the two forms of organizational change that the data reveals: Change as organizational learning and change as organizational re-structuring.

6.3.1 Change as learning

From the management perspective, learning as an essential element in knowledge work is not only something that has value for the worker himself (Lowe 2002). Whether in the form of personal (often life-long) learning, occupational learning, or workplace learning, learning can be seen as part of the incremental innovation activities of a knowledge-intensive firm. Managing the learning organization is theoretically still a developing construct, and it borrows ideas from knowledge management, change management, and management of competencies (Kolehmainen 2004, 46-49). However, the role of organizational communication in fostering innovation and learning is problematic. Hoogervorst (2004) argues that little can be done with explicit organizational communication if the company's culture and behaviour do not support the wanted direction. Based on previous literature, Lee, Bennet and Oakes (2000) identify six processes typical to organizations that aim towards organizational learning. These include:

1) a shared vision and understanding of the direction in which organisations are trying to move

2) the facilitation of groups interacting to create new organisational knowledge

3) a readiness to push beyond accepted boundaries and conventional ways of working

4) an enabling and facilitating leadership to encourage learning

5) a clear recognition of the importance of learning from the past and of tacit knowledge

6) the importance of learning through collaboration with others including other organisations (Lee et al 2000, 561).

Returning to the findings of this study, it could be noted that the organizational communication of vision and mission was successful in cases A and B. Nevertheless, in case A, there were several practices that seemed to support the list items 2, 5, and 6 of Lee et al (2000): the mention of a cross-unit product team that aimed at developing new products, and also the vast team discussions that

seemed to serve as a point where experiences in customer work were shared among the experts. In the other cases, there were references to things supporting some of those list items (most notably the brown bag sessions in case D), but in general, I could claim that only in Case Company A, there were serious worker-level attempts towards organizational practices that support organizational learning.

As an ideal, the modern corporation should be visualized as a mosaic of distinct communities of practice, whose bases of knowledge are relatively opaque to other communities within the organization (Heaton & Taylor 2002). There was a clear direction towards this ideal in Company A. In the data from case A, there were clear descriptions of team communication and networking with teams and individuals in other sites. In the three other companies, there were clearly some problems in effective knowledge sharing, such as:

- In Company B, the location set problems for participation in companywide development initiatives ("all development happens at the main office")
- In Company C, the lack of communication structures (rare ad hoc meetings between people working in different projects, no official management communication) hindered work-based learning possibilities
- In Company D, some the workers didn't have opportunities to participate in development initiatives as they worked at their customer's sites and their linkage to the company was weak.

At the same time, it has to be acknowledged that in the process of creation of measures for a BSC, the learning and growth perspective has been reported to be the most difficult one of the perspectives (Norton 2000; Toivanen 2001). So it is no wonder that there were no reported organizational measures by the knowledge workers for learning, despite the fact that learning was a big part of each person's work. Several possible explanations arise. Perhaps the maturity of the case companies as learning organizations was low, or individuals did not consider learning as a part of knowledge work as something that could be managed strategically.

Maturity of management is an explanation to some of the findings. Also in the case findings of Lee et al. (2000), fast growing firms did not pay attention to documentation as a way of disseminating information and knowledge among workers. Codification of work content information was not seen to be needed in the smaller firms of C and D. Hence the organizational processes were thin or non-existing in them, in contrast to Company B, where there were organizational support processes for quality and development, for instance. Small and middle-sized organizations often lack practices of process management, although they might have fine process charts (e.g. Peuhu 2008). Also the typical components of strategic management, such as organization of different organizational functions like HR, remain thin and separate from each other in most SMEs (Puolamäki 2006). Hence in my case companies, there were few practices and perhaps too little managerial experience in building strategically sound management practices that aimed towards organizational learning.

The data leaves open many questions related to day-to-day practices of workplace learning. For example: How can you support the dissemination of 'everyday innovations', like small incremental improvements, in knowledge work? What kind of guidance do the experts need in the development of their own know-how? How can collective learning be facilitated? How is the development of personal know-how transformed into the know-how of the organization and thus into the crux of business growth? And what has organizational communication to do with the above questions?

As management theorists may have moved towards the new innovation management paradigm by fostering learning in their writings, their followers in the companies are lacking the necessary means and practices. Social architects in 21st-century companies do not know exactly what they should do. As Hakkarainen et al. (2004, 215) suggest, benchmarking and implementing 'best practices' are not enough in creating the competitive advantage for innovative knowledge communities. Every company should go beyond existing practices and find novel ways that add value to their knowledge-creating practices. To put this idea in another words, a social architect should become a social networking enabler who is aware of the cognitive processes and barriers people have and also constantly keeps in mind the impact of group dynamics that affect all workers of KIFs.

Learning, like organizational development, is about changing the current status (e.g., the status of some organizational knowledge) to something better, typically to a more competitive, effective state of the organization. Beairsto and Ruohotie (2003) argue that the famous double-loop model of Argyris and Schön (1978) should consist of a triple-loop; one that adds the concept of the self-transforming mind to the picture. Figure 14 shows this in more detail.

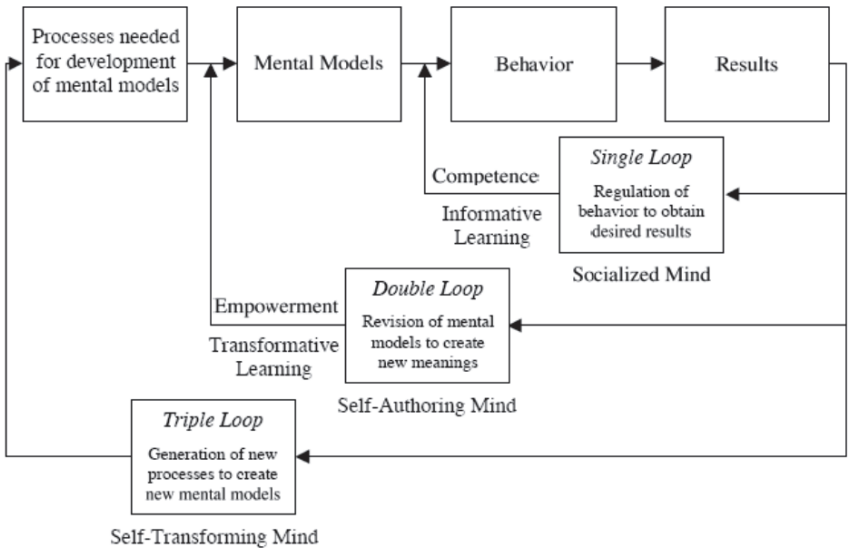


FIGURE 14 Triple-loop learning in organizations (Beairsto & Ruohotie 2003, 12).

As single-loop learning stands for newly acquired competencies, the double loop represents the psychological empowerment needed for learning in organizational settings. But in addition to these, in a learning organization, there should be processes that systematically generate new mental models needed for learning. The management of organizational learning does not occur by itself: it requires specific conditions and leadership. The triple-loop learning experience cannot be required or coerced in individuals, but it can be stimulated and encouraged through a social leadership process: This leadership process is part of administrative work in organizations, in other words, the essence of what managers/leaders do. At best, triple-loop learning is ensured when a freely granted influence relationship between an administrator and the other members of an organization exists (Beairsto & Ruohotie 2003, 19). In dialogue, this can happen. Like Ballantyne (2004) argues, fully working dialogical interaction can make us familiar with our own mental models and hidden assumptions as well as with those of others taking part in the dialogue. So the restructuring of a KIF towards a real learning organization should start from the minds of the top managers.

6.3.2 Change as structural renovation

Interestingly, as knowledge workers strive for exciting work content and for learning opportunities, they also appreciate stable work environments and dependable organizations where there are no constant organizational changes (c.f. Florida 2002 in Sotarauta et al 2003; Antila 2006). The turbulence often ascribed to growing high tech firms does not necessarily provide these conditions. In all the interviews of this study, a topic raised was the market changes: for some respondents, their effects had been more crucial, but none of the respondents left the interview without at least hinting about these market-led changes and their effect on their work environments. For some it was quite dramatic: "The trauma is still tight," as I6 put it.

What clearly stands out from the data is the fact that organizational change really manifests itself through organizational communication. Communication practices and processes in an organization can carry strong pre-laden meanings to people about what is supposed to happen next. The anxiety of an unknown future can even arise from a certain practice if it has previously meant something unwanted, like starting possible layoff negotiations. This creates a big challenge to change communication—how can trust in the future be built while the organizational communication can carry preloaded negative meanings? However, we cannot stop communicating, as my analysis shows that less organizational communication leaves more room for autonomous interpretations of the situation. Without official communication, legitimization for organizational operations is sought from personal experiences and ideas. What can be done to reduce the experienced uncertainty in organizational change situations?

The data of this study gives no indication whatsoever that the Balanced Scorecard had been used in some ways to help organizational communication

among the workers in times of reorganizing the company. Cultures will always clash with mergers, and in times of uncertainty, communication tends to be scarce. The BSC does not make a difference to this communication. However, it can be a cultural issue that can cause injustice or unfittingness to the new rule.

Perhaps we need to undress change and introduce it as a different kind of organizational concept that aims at developing the organization in a more organic way. As Case Companies C and D showed, the growth of the company was a commonly recognized organizational goal. However, there was no clear idea among the interviewees what this growth would actually mean. Similarly, no one explicitly reported what the firm's vision statement contained. On the contrary, the vision was clear only for those working in publicly listed companies that had concern communication resources. There was a shared narrative of the future for those who had the most recent history of changes (case B) and for those who were currently facing a market position turbulence (case A). In the organically growing firms C and D, there was no shared a narrative like a vision of the firm's desired future.

The growth of a firm seems to pose a question of dispersion of knowledge. Talking about 'the others versus us', where the others are the people from the headquarters, did reveal itself in the discourse of Case Company B, often related to topics of the development of the firm. The underlining idea was that it was the others who created the possible future states of the firm, not us. In Company B, the headquarters were located in another city: that is a possible reason why the setting of others vs. us was so clear in this case. The ability of an individual worker to participate the development and thus to influence one's own work was weakened by the proximity. "All development takes place in Helsinki," as I7 mentioned. Dew, Velamuri and Venkataraman (2004) argue that the dispersion of knowledge over people and places and over time leads to uncertainty. This can trigger entrepreneurism in the form of start-ups where a person with an idea leaves the firm in order to set up their own firm to market his idea, instead of pushing it forward in the old firm. So uncertainty within a firm is perceived as a risk of losing valuable knowledge. Change communication should pay attention to reducing the experienced uncertainty in knowledge work, but also take participation issues seriously. How did the workers themselves reduce the uncertainty in case B, as they focused more on their own work and tried to neglect what was happening outside of it? This leaves us a dilemma: When a strategic change is initiated in a knowledge-intensive organization, communication about it may cause serious uncertainty, and participation in the change can be problematic for dispersed personnel and knowledge, and finally, people turn to their own work as a method of coping, perhaps neglecting the organizational arenas where they could use their voices.

Lahtonen (2004) suggests that organizational development methods in ICT companies should include slower and more profound methods as a counterbalance to the hectic, constantly changing working environment. Again, this sounds like calling for dialogue, as it is at its best a slow but effective method for collective learning. Traditionally, organizational development has

aimed at changing the static system, but in ICT companies, the development project is often designed to stop the hectic work for a minute for collective reflection. In both cases, the main development problem is the same—how to sustain the organizational development initiatives when the development project (such as strategy implementation) ends, and 'normal' organizational life continues. Accordingly, the change dialogue should be constantly on-going.

6.4 Problematics of the organization-society relationship

"I wouldn't have the job without the customers" (I9)

What makes the customer this important for the knowledge worker? Other interviewees indicated this importance almost as clearly as I9. Again, the satisfied customer was the objective of work mentioned by all interviewees. The question demands answers.

A simple answer could lie in the self-identification of the worker as a professional. Professionalism—similar to expertise as 'being' something that can be labelled as an 'expert'—is typical to workers of knowledge-intensive firms. However, nowadays, expertise or professionalism is no longer tightly tied to a certain professional education or vocation, and institutional and scientific ties are looser than they used to be (Parviainen 2006). However, the idea of experts versus laymen is still present in knowledge work, carrying simultaneously the idea that you are not an expert unless you have customers—those laymen who need your expertise.

Strong identification with the customer can cause problems of loyalty in the employee-employer relationship. Alvesson (1996) discusses cases where strongly service-oriented knowledge workers began feeling strong loyalty to their customers and even ended up underreporting their billable hours, thus reducing the income of their employer. Again, it is not a new phenomenona that when an expert leaves the firm, the customers will follow him, thus abandoning all services of the firm. Therefore, Alvesson distinguishes between instrumental loyalty and identificatory loyalty, which operate in different domains. While instrumental loyalty can be reassured with money and compensations, identificatory loyalty operates with emotions and feelings. Shared positive emotions among colleagues, the feeling of belonging to a group, and the feeling of being in a valued firm—they all contribute to identificatory loyalty towards one's employer. The big question is about what means are left for the employer to manage workforce loyalty, and whether it could or should be managed (c.f. Byrne 2001).

From the perspective of strategic management, this study brings to light a little-studied issue of the management of customer knowledge in knowledge-intensive firms. In all our cases, the workers depicted their relationships with customers as very collaborative, where great emphasis was on knowledge exchange. This exchange could provide strategic business opportunities as well

as important market information for the KIF. For example, Teigland and Wasko (2003) conclude that external information exchange is beneficial for the firm, especially when combined with existing knowledge. However, in the cases of this study, there were few systematic communication practices and no measures set for the quality of this information exchange on the worker level. Some customer satisfaction measures existed in the BSC-managed companies, but mostly the guidance of customer interaction was left to the knowledge worker himself. Strategically thinking, shouldn't this interface be utilized more in KIFs?

Perhaps we fail to see beyond knowledge in knowledge work, as we are so focused on the individual aspects of knowledge. Of course, knowledge workers are autonomous people possessing power over choosing their employer. Knowledge workers also value knowledge sharing as part of building their own reputation, as Byrne claims that they know that "being known as a knowledgeable person can bring job security, promotion and higher salary" (Byrne 2001, 46). Knowledge is a value for the worker, but it is also a value for the employer, and perhaps the employer should not settle for the individual aspects of that knowledge. For example, we could ask if the management is too afraid of utilizing the workers' customer-related knowledge for the benefit of the KIF? Is the biggest fear that the worker will leave—seeing the company's social capital leaving the firm for good? Certainly this issue is not quite as simple as this, but the results of this study suggest that this theme needs more elaboration in the context of knowledge work. Nätti and Ojasalo (2008) found several barriers for sharing customer-related knowledge in the case of a professional service firm. In their results, there were definitely some issues that were rooted in the cultural norms and values of professionalism, such as ideas of having one's own customers and thus not sharing the knowledge concerning them, or competition and even jealousy over others' customers. They pointed out other barriers such as not conducting intra-firm discussions about the customers and providing a service offering too tightly confined to a certain expert's expertise, which leads to inability to share the customers among experts. Interestingly, codifying customer-related information by, for example, using a CRM system also faced problems in professional firms. For some professionals, using these kinds of information systems was considered as a form of control that insulted their professionalism. Also, reporting the information via an ICT system was seen as dull and thus ignored (Nätti & Ojasalo 2008). No wonder it seems easy to leave knowledge workers in the guidance of their customers—no matter about effectiveness or productivity: at least they will provide some income for the firm.

But is this problematics discussed above an issue of organizational communication? It could be argued that it most certainly is. Pakarinen (2007) who studied the productivity of knowledge work in a public organization, suggests that productivity arises at the interfaces of knowledge work, not necessarily from the work content itself or the organizational management practices. And managing interfaces is what organizational communication is

about. As it appeared in Pakarinen's case, in the cases of this study, there are also several interfaces that must be taken into account when strategically managing a KIF. The customer interface is one of them. As Pakarinen deals with this problematics of productivity mostly from a systems perspective and recognizes the management system and the expert system within an organization, in this study, I have used the term on discourse—management discourse and knowledge work discourse—and studied their interplay. In order to achieve a well-functioning productivity system for a knowledge-intensive organization, Pakarinen introduces the need for boundary-crossers—people who know both systems and can enable their mutual interaction. Also, in the case companies of this study, there were practices of knowledge work that can be labelled as boundary-crossing. In Company A, a respondent valued highly the cross-organizational product development initiative. In this case, the possibilities of communicating and interacting in joint service product development with colleagues from different sites provided the respondent a channel to review his personal expertise as well as a possibility to develop his expertise further. In case D, a respondent reported taking part in development / training sessions, called brown bags. Despite the fact that these brown bags were mostly for technical experts for their joint problem solving by technical experts, the respondent felt this to be a learning opportunity that went beyond his normal work contents and thus provided a possibility to expand his knowledge. In case B, there were multiple mentions of expectations towards one's superior of being a kind of communication hub: a person with the ability to communicate and convey information between the local site and the company headquarters. To conclude the findings, I suggest that ideally these boundary-crossers should be the people responsible for the organizational communication of the KIF, and this boundary-crossing action should be among their main tasks.

6.5 Validation of the study

In this chapter, I will discuss the validation of this study. The study consists of several selections in its design that affect its validation. There are three main issues that construct this examination for validation. First, I discuss the validation of the case-based approach of this research.

In general, the validity of a case research can be evaluated from three main perspectives that are 1) contextual validity, 2) transferability and 3) procedural reliability (Ryan, Scapens & Theobald 2002, 155). Contextual validity refers to the credibility of the study: both on the credibility of the presented evidence and the conclusions drawn from it (Ryan et al 2002, 155-156). Drawing from Näsi (1979), Ihantola and Kihn (2011) set criteria for contextual validity from three perspectives:

- Doctrinal relevance: The ability to connect the research problem clearly to the theoretical doctrine.
- Philosophical and methodological validity: The used methods must be scientifically useful and rightful.
- Consistency and internal logic: Clear and logical argumentation and congruity of the interpretations.

This study relies on the theory of organization studies as well as on developments of the organizational communication doctrine. As these research domains are overlapping, they also contribute to each other with methodology. The case study is a general form of research design in organizational studies, and moreover, this qualitative case-based approach has become an approved way of doing organizational communication research (Taylor & Trujillo 2001, 163-166). Furthermore, a case study can be conducted with a certain approach towards positivism. The epistemological assumptions of the researcher need to be stated in order to evaluate the validity. Thus in this study I take mostly an interpretive approach on epistemology. In order to analyze the philosophical and methodological validity of this study, I present a list of criteria provided by Taylor and Trujillo (2001). Table 17 lists these criteria for evaluating the validity of an interpretive research study and, at the same time, I provide a review about how those criteria are fulfilled in this study.

TABLE 17 Criteria of validity.

Criteria set by Taylor & Trujillo (2001, 183)	Revision of the criteria in this study
Provides evidence of an involved and committed study	Chapters 4.5. and 4.6. describe in detail how the case companies were selected, how they participated, and how the interviews were conducted.
Uses emic and inductive analysis	Chapter 3 in particular provides the historical and cultural context needed to understand the events described in the data. The language used by the interviewees is presented while reviewing the results, to support the naturalness of the presented features and analyzed discourse.
Provides sufficient types and amounts of evidence to warrant the analytic claims	The data is rich yet saturated: the same features were present in other cases, despite the initial approach of the case company towards the BSC.
Provides evidence of a continuous and reflexive movement between explanations and data	See Chapter 6 and the presentation of the results.

Shows rhetorical skill in language use	Mostly, this study aims at fulfilling this criterion by creating a 'vivid', 'compelling', and perhaps a bit 'provocative' story of organizational life.
Uses representative data drawn from a corpus that is publicly available	This criterion was not fulfilled in this study. The corpus is the interviews.
Employs triangulation of multiple researchers, data sources, and/or methods	The main triangulation element of this research design is the multi-case approach. In addition, this design uses a negative case setting for triangulation, as half of the case companies utilized the Balanced Scorecard and the other half did not.

The evaluation of a qualitative research study does not place as much emphasis on reliability issues concerning the research as an evaluation of a quantitative study does. However, the care of conducting both the interviews and the analysis was similar to each case. The analysis cycle lasted long, but was carried out rigorously in the same manner with every case. Again, an interpretation made from a case was compared to other cases. Thus a reasonable amount of reliability was achieved.

The main advantage of this multiple case-based approach is getting both rich qualitative data and a setting where this data can be triangulated. At their best, case studies can generate propositions concerning new relationships and processes and identify new research problems (Chenhall 2003). Nevertheless, the downside is the limitations of generalization of the findings based on a case study.

Secondly in my pursuit of validation for this study, I discuss the roles of the informants and also the role of the researcher herself. Let me begin with the researcher's role. The great interest and motivation for this study comes from the personal background of the researcher: fifteen years' working experience in ICT firms and in relation to the ICT business as a developer of the field both in academia and in a 3rd sector organization. This background of the researcher enables the following issues supporting the validity of the research:

- Good command of the industry language and commonly used discourses in the ICT business.
- Access to case companies.
- Practical knowledge of the management practices typical to these firms.
- Experience to study the field from a 'helicopter perspective'—as daily life in the ICT business is often hectic, an outsider role like a developer or an academic gives insight to the relevance of the present issues from a larger societal perspective.

When it comes to the informants of the study, again industry experience was the key criteria for selection. Snowball sampling as the method for selecting the interviewees was another way to distance the possible personal relations between the researcher and the informants: The selection of the interviewees was left to a third person. The data gathering process began by first finding the case companies and a person in a top management role in each case. The researcher held a telephone interview with that person, asking general information about the company and also about their orientation towards the Balanced Scorecard. Then the manager was informed about the criteria for the interviews and asked to name three to four persons suitable as informants. All the discussions about the research with the top managers revealed a positive attitude towards being a case company, and they were guided to suggest different enough personalities to be interviewed to get valid data. Nevertheless, the top management was not presented with the interview form or any specific questions in it. With this process, we ended up with interviewees who varied in their age and gender, but all had a strong background and experience of working in the ICT business for at least ten years. In addition, all the interviewees had done higher education studies and almost all had a degree from their field.

However, certain issues related to the researcher's role pose some questions on validity. First, the selection of the case companies turned out to be more challenging than initially was thought. The key problem was to find companies that would have been more similar in their size. As the setting consisted of companies both using the Balanced Scorecard and companies not using it, the different sizes of the companies was a problem. Finding a small company using the Balanced Scorecard that was equal enough in size for an even comparison was unfruitful. On the other hand, concentrating only on the bigger firms of the field (typically publicly listed companies) would not have served as a representative sampling of the Finnish ICT industry. Finnish ICT companies are typically SMEs and, more notably, the field is full of small companies (less than 50 people) that operate there with only a handful of big companies. The lack of medium-sized companies (personnel from 50-250) is typical to the Finnish ICT field. Taking into account the above, our cases were selected by their approach to the Balanced Scorecard, and then the cases' analysis was limited to study only the selected local units of the bigger firms in order to get more comparable data from their communication practices within a small organization unit.

Interviewing as a method for data collection also poses issues of validity and reliability. As a reliability issue, the language differences between the data (Finnish as the spoken language) and the report (academic English) are worth noting. Translating the Finnish answers from the data to English definitely affects their tone. Here the researcher has used professional help to set the tone right. Again, because the data is rich with descriptive language, also innuendo, multiple analysis cycles were needed. As this research was mostly done while working full-time, the calendar time taken by this analysis was vast, lasting

from the year 2007 to 2010. This was another risk for validity, as when time went by, the researcher needed to get familiar again with her previous conclusions in order to continue. This caused going back and forth in the analysis phase.

Yet the key question concerning the validity of this research is: Have I asked the right, relevant questions to study this phenomenon. The interviews were semi-structured, and the questions were driven from the presented theoretical literature. It was also acknowledged that the informants were not professionals of organizational communication, so issues related to communication needed to be approached from the informants' perspective by using their language. Hence many questions presented in the interview form (see Appendix 1.) led to discussions of workplace-related practices within the case company. This was the initial goal of the researcher as well.

For the third question on research validity, I need to explain and evaluate my interpretivist research approach. My data analysis is based on the interview data of 13 people from the different case companies. As each case was a research site of its own, I need to make interpretations of the data in order to be able to classify the data items for a combined analysis. For example, when discussing management communication practices such as leading a team meeting, I need to understand the variation of language used in the case companies when this item was discussed. The process of data analysis is explained in detail in Chapter 4.7. Drawing conclusions, however, requires linking the results back to the research context: to the reported research on knowledge work and organizational communication, especially on the Finnish context. This is mostly done in the Discussion Chapter.

To conclude, I could state that this study creates concepts more than models or theories (Löwedahl & Revang 1998). I believe that concepts are needed to elaborate the challenges that organizational communication is currently facing in the modern organizations that hover in between different management paradigms. Finally, I conclude our findings with some practical implications for the fields of management studies and organizational communication.

7 CONCLUSIONS AND PRACTICAL IMPLICATIONS

This study approaches organizational communication on the employee level, seeking the processes and practices of strategy communication in the studied firms by not only asking employees' own perceptions of communication but also asking about the practices they participate in. With this approach from the micro to the macro level (Fairhurst 2001), a holistic view on organizational communication in KIFs could be achieved.

The research task consisted of two issues. First, the aim was to gain a deeper understanding of the organizational communication related to strategic guidance of knowledge-intensive firms, from the perspective of the worker. Secondly, this study aimed at finding out whether the management system called the Balanced Scorecard had some value to the organizational communication of the studied case companies. The research setting consisted of four case companies, two of which reported using a BSC-based model in their management, and the other two reported not using it. Hence the case study approach makes generalizations invalid, so the biggest gain from the study arises from a deeper understanding of what organizational communication is in the studied KIFs and how it seems to support the attainment of the strategic goals of the firm in the light of the relevant theories of knowledge work.

7.1 Value of the Balanced Scorecard for knowledge work

A key conclusion of this study is that when managed with the BSC, organizational strategy communication is visible. The Balanced Scorecard might be a valuable tool for communicating the vision and mission because it forces them to be more explicit in the organizational communication. However, as a conclusion, this finding does not add much knowledge to the overall research task. The second research question was: Does the Balanced Scorecard have a distinctive value for the organizational communication of these KIFs? Before answering, I must shortly return to the definition of 'value'.

To evaluate the value of the Balanced Scorecard for the case companies, the basis of their business must be acknowledged. In all the cases, that was to create shareholder value. Thus I could not forget the (often economical) raison-d'être of the organizations, even if I found their communication 'appealing' or saw it fitting perfectly to a certain theoretical paradigm.

> "Organizations may emerge through conversation, but they do not emerge for the sake of conversation. They emerge and continue to exist in order to produce goods, services, or less clearly definable outcomes for clients or users."(Engeström 2004, 18.)

The quote above brings to mind that organizations, although they may have formed and continue to reform by using conversations, social relationships, and networks, they don't exist just for these—they exist to fulfil their mission. So the search of the value of the BSC brings us back to Spivey, Munston and King (2010), who defined four necessary processes of any technology service firm:

1) a clear understanding of mission and goals that creates awareness of the strategy of the firm

2) service offering; its quality, innovation and brand loyalty of the customers

3) competence of the firm that can also mean the use of 'outside' expertise if needed to fulfil the customer's needs

4) connection with stakeholders; this is both good customer relations management as it is good corporate citizenship.

Did the BSC help the studied case companies to achieve the targets of these processes? Certainly the findings of this study provide some support of the BSC in the first issue, but in the three others, the value of the BSC was much more vague, perhaps non-existing in the investigated firms.

We can definitely conclude that knowledge is in the center of the service offering of any KIF. In order to make sure there is demand for the offering, organizational learning is needed. In turbulent market situations, this learning must be not only rapid, but effectively conducted. At the same time, relationships with customers and outside sources of expertise need to be fluent, and they should contribute to organizational learning as well. Given this, it seems that the value of the BSC, at least in these cases, remains quite modest. The case companies that reported using the BSC failed to capture the essence of knowledge work—learning—into the frame of their management system, and thus this strategic goal was not fully supported by the organizational communication related to the strategic guidance of the firm. Further elaboration of the aspect of learning in both management science and in organizational communication science is needed.

Organizational communication of strategic guidance in the case companies manifested itself as communication practices that had good intentions, but more or less failed to deliver the whole 'promised' value for the firm. For example, it is clear that the knowledge worker is guided by his or her

customers. Also, customer work is often the source of innovations for his or her work. Yet there were few organizational communication practices in the data that fully utilized this strong customer orientation as an input for the strategic management of the firm. A finding in the smaller firms was that organizational communication consisted of practices closely related to the management of the firm. In the bigger firms, there were resources for more concern-led communication. The management of a firm requires information for its decision-making, and the ways of getting this information were various in the cases. But in all the cases, information was needed on the knowledge worker level to guide and enable their self-assessment in their autonomous work. Strikingly, when no other source for reflection was available for the knowledge worker, an internal information system such as an hour reporting system or a customer management system could be used to assist in this self-guidance—the independent decision-making in work situations that is so typical for knowledge work. From a strategic management perspective, knowledge workers need guiding when operating in the different interfaces of knowledge work. Preferences of which source one uses to get guidance might be affected by the communication climate of the company. In Company C, where few communication practices existed, the internal information system worked as an important source of guidance for personal decision-making. In comparison, in Company D, dialogue with the knowledge worker's superior was the key source. Between these cases, there were significant differences in the richness of their management information—as an IT system consists of pre-coded data, personal interaction can be based on both verbal and non-verbal communication. A key finding is that in knowledge work, the explicitness of management information and, in particular, the self-guiding information that the knowledge workers use themselves, could vary a lot between firms.

Besides the question of the Balanced Scorecard's applicability to knowledge work, this study raises interesting findings on the management of knowledge work. An important finding is that for the knowledge worker, personal relations with customers are perhaps more important than the personal financial objectives set by the firm. This finding raises the 'social capital usage' (Edelman, Bresnen, Newell, Scarbrough & Swan 2005) as one key research question for the future. In this data, the BSC approach was not utilized fully to stress important intangibles of the firm, such as customer satisfaction. This makes the overall communication value of the Balanced Scorecard questionable. The strategic impact of communicating a shared vision might remain thin if the workers being loyal to their own customer's demands, hardly ever share their thoughts about meaning of the customers for the company's perspective.

In addition to the visibility of the organization's vision, another area where the Balanced Scorecard might contain value for a KIF is management control. The BSC could bring back some of those control elements that are perhaps missed in turbulent, constantly changing high-tech firms. It is no wonder that the management of Case Companies C and D indicated in the

initial discussions before entering the interviews their interest in the subject. Company C even had performed some experiments in BSC-based measuring. The theory suggests that to some extent administrative controls can create trust in organizations but that there is a risk of a 'facade of trust"—introducing a practice that in the end is only a means towards a more centralized power structure within the firm.

When communication practices are commonly shared and used by the majority of the people in a firm, they become organizational—despite being 'unofficial'. Thus a practice based on personal communication becomes organizational when it is legitimized in a firm: The practice is accepted and used by both the workers and the management. The practices in use have an evitable effect on the management culture of the firm as they evolve during the organizational life cycles. This evolving nature of the practices affects organizational communication as well. The evolving nature of organizational communication is a rare topic for academic discussion, even though it raises significant issues for the management of the constantly changing knowledge-intensive firms operating in turbulent environments with high expectations of being sources of future wealth for a nation. What happens when the management of a firm evolves to rely only on explicit information? Or when a firm has evolved towards a culture based on tacit—more hidden—information?

However, this is perhaps not blaming the BSC for the thin value it delivered to the case companies. Kourit and de Waal (2009) suggest that no single element of a strategic management system like the BSC will lead in a linear way to a better performing company. Putting more focus on strategic issues, getting people committed to the goals, placing emphasis on employee satisfaction, enabling pro-activity by providing better performance information, and putting more effort in communicating the strategy—these issues all contribute to a better performing company, but are also interrelated in a way that it is impossible to measure the positive effect of each independent variable (Kourtit & de Waal 2009; Norrelklit 2000).

Busco, Riccaboni and Scapens (2004) showed that a management accounting system, as an example of a management system, can be used as a 'translator' when the management is communicating abstract ideas like outside market pressure into forms of individual tasks and objectives. The idea of this 'translation' is first to enhance employee-level individual rational (conscious) thinking, and then to help them identify themselves as part of a certain organization (unconscious). Management systems thus work as repositories and carriers of cognitive, regulative, and normative dimensions of organizational culture. In addition, the Balanced Scorecard has been referred to as intellectual technology, as is seeks to create management accounting knowledge that is supposed to influence strategic management efforts and even further, to enable the learning of the top management on how the cause-and-effect relationships contribute to the company's success (Edenius & Hasselbladh 2002). Again, it seems evident that managers, while using a strategic management system, do not 'shut down' their belief systems and stop

receiving impacts from their social environment (e.g. Chattopadhyay, Glick, Miller and Huber 1999; Marginson 2002). When introducing the Balanced Scorecard to an organization, more attention should be paid to what this system brings with it and what its origins are. For organizational communication of strategy, it is essential to understand the premises of strategic management and how they should be applied to this certain context. In addition, it also helps if the strategy communicator has an idea of the problematics that might follow the introduction of a system.

Based on the results of this study, it could thus be claimed that developing organizational communication in a KIF requires good knowledge of the paradoxes that result from the continuous interplay of two different discourses: the prevailing management discourse of the firm and the knowledge work discourse.

7.2 Organizational communication in knowledge work—working with paradoxes

Scarbrough (1999) suggests that there are two seminal built-in contradictions in the management of knowledge work. First is the management mindset that consists of the idea that knowledge is in itself amenable to managerial control and direction. The second is in the idea that knowledge is purely cognitive and thus resides either in the heads of knowledge workers or in codified form such as in ICT systems. These management perspectives cause conflict on three levels: institutional, organizational, and individual. By institutional conflict, Scarbrough means the ideological gap between firms as economic institutions and knowledge-producing institutions. Both utilize knowledge for different reasons, and the tension between them arises from the influence on how knowledge is colonized in knowledge-based occupations. Hence this debate is interesting, and it definitely affects the differences between management discourses and knowledge-work discourses. I am mostly interested in the two other levels of conflict posed by Scarbrough. Organizational level conflict means the clash of cultures (c.f. Raelin 2011) at the workplace, mainly the different cultures of experts and managers that arise from their different domains. As the corporate culture socializes managers to deliver the organizational goals, the expert culture or professionalism socializes the experts to deliver innovation and new knowledge. The domain logic of expertise is not targeted at achieving economical, firm-based goals, but rather at advancing in knowledge use and creation. The power centrals of these two groups are inherently different: for management, it is the owners and capitals of the firm who provide the 'power'; for knowledge workers, power comes from occupationally based knowledge communities (Scarbrough 1999, 9-11).

The lasting contradiction in knowledge work thus arises from the employer-worker relationship of the knowledge worker, where the worker is

supposed to utilize his knowledge in the limits of his employment relationship for the benefit of both. This relationship fosters cooperation, but also conflict, as there is a negotiation on the competing demands of capital accumulation and of professional knowledge. The position of the knowledge worker as a 'worker' thus carries not only gains but risks as well, e.g., what if the employer uses the worker's knowledge unethically, risking the reputation of the worker? This conflict could help us in understanding why identity issues are so relevant for knowledge workers. To summarize the above, I conclude that management of knowledge work is inherently paradoxical, and to succeed in it we must be able to handle those paradoxes.

Aidemark (2008) helps us by presenting a synthesis of strategically relevant paradoxes of knowledge management. These are:

- Effective learning environment with focus on organizational identity building or a hard climate for innovation where top experts are hired on a contract basis.
- Tacit knowledge is valuable but hard to manage, especially when the firm grows.
- Indirect management is the right way to manage knowledge, but it makes the management lack control and procedural tools.
- Strong communities with customers create better products and, at the same time, make the firm more vulnerable to lose its knowledge (Aidemark 2008, 8).

The list above is distinctly similar to the findings of this study. The experiences of the knowledge workers reported here show that these paradoxes are present in the studied Finnish KIFs. From the strategic management point of view, it is essential to notice that the management of knowledge–intensive firms must take seriously the work place tensions that the paradoxical nature of knowledge work brings out. In addition, these paradoxes are dealt daily in the organizational communication of knowledge-intensive firms. The paradoxes cannot be solved, but they can be sustained and lived with. However, this will require skilful organizational communication practitioners and practices.

SUMMARY

This study concentrates on deepening our understanding of the modern organizational communication of strategy in knowledge-intensive firms. Defining it broadly, the knowledge-intensive firm (KIF) is strategically dependent on knowledge. This knowledge means both the knowledge among the organization's members as well as the knowledge resources within the organization such as norms, routines, policies, and physical knowledge bases. An ICT expert firm is an often-mentioned typical example of a knowledge-intensive firm. The specific purpose of this study is to seek new knowledge on the value of the well-known management system called the Balanced Scorecard for the organizational communication of a knowledge-intensive firm. In the wider perspective, this study aims at a better understanding of the current working life of knowledge-intensive firms, thus contributing to organizational communication research.

The research approach used here is interpretive. The realities in the studied knowledge-intensive firms are socially created. There, organizational communication is done through symbolic processes that utilize sensemaking as a tool for understanding by the organization members. In this study, organizational communication is a phenomenon on the level of daily workplace practices and in the actions and ideas of workplace members – the knowledge workers. A key question is: What is effective organizational communication in the context of the knowledge-intensive firm?

This question is approached through four central problematics of organizational communication (Mumby & Stohl 1996) typical of our age. First, as modern theories of knowledge work enhance the involvement of workers in the strategic dialogue of the firm, we face challenges related to identity and participation. The knowledge workers often identify with multiple roles utilizing their personal knowledge base, rather than a single role of a worker of a certain firm. Again, despite the improvement of computer-mediated communication tools, the participation in firm-wide dialogue is not a self-evident issue. Willingness to participate has become a more important factor on the individual level, perhaps enhancing the value of this participation for the individual herself. These phenomena affect the implementation of organizational communication in workplaces.

In the knowledge work literature, it is typical to emphasize group work (Blackler 1995; Wenger 1999). So the second challenge for the modern organizational communication of strategy comes from the question: What is effective co-orientation? In goal-oriented work like project work, the processes of knowledge capture, transfer, and learning rely very heavily on social patterns. Thus organizational communication must pay attention to effective group interaction and retain a shared orientation of the desired goals of work. Communicating the shared vision is just a typical expression of this. Behavioural understanding of group phenomena, knowledge on how to facilitate organiza-

tional learning, and collective sensemaking are requirements for organizational communication professionals in knowledge-intensive organizations.

At the same time, the boundaries of a firm are becoming blurred. We often speak of ecosystems, meaning firms that are interrelated on multiple levels. What is the strategic management of a firm in a business ecosystem, and what is effective organizational communication supporting this? Trust on multiple levels of this type of networked organization is needed to keep this ecosystem productive. Also, the traditional roles of the customer and the provider are possibly blending. The customer is perhaps not only acquiring lacking expertise but also getting supplementary and complementary knowledge for a certain time to fulfil his or her strategic goals. The concept of organization is challenged and we are now invited to think of organization as a result of on-going organizing. The focus on organizational communication of strategy has thus shifted from studying the mere communication of strategy towards the practices and routines of strategizing.

Hence, this study is inspired and based on suggestions provided by the Balanced Scorecard. The Balanced Scorecard is a strategic management system introduced by Kaplan and Norton (1992). The origin of this well-known management system relies much on Drucker's idea of Management by Objectives, but Kaplan and Norton emphasize the meaning of strategy to the firm and focus on a more diverse toolkit of strategic management than just setting and agreeing on objectives like Drucker did. To our further interest, Kaplan and Norton also introduce the Balanced Scorecard as a management system for the innovation age.

Despite (or because of) the wide acknowledgement of the Balanced Scorecard (BSC) across the modern business world, it has received much resonance both in the academia and among practitioners such as consultants. Today the BSC is linked to strategic management and leadership. It is a tool for both crafting and communicating the firm's strategy. Moreover, it is also claimed to be an effective tool for organizational learning related to strategic issues, as it consists of feedback loops that communicate to the top management how the company is performing on all levels in achieving its strategic goals. The paradigm behind the Balanced Scorecard 'ideology' is thus a mixture of influences from industrial management, strategic management, and motivational theories, with a hint of cultural paradigm topics. This mixture has a distinctive emphasis on communication as the main tool of succeeding in the strategic management of the firm. Typically for strategic management paradigm, the Balanced Scorecard addresses the importance of creating the desired future of the firm – the vision. Also, the BSC highlights the sustaining of competitive advantage by constantly learning.

When introduced to the context of the knowledge-intensive firm, the Balanced Scorecard sounds tempting. In this networked world, the environment of an organization and its boundaries are in a constant change. Thus the ability to learn is important to survive and grow. Strategically, to be able to be productive, the knowledge worker requires autonomy and sharing of learning experiences

with other knowledge workers. This must also be accompanied by continuous inspiring assignments and support from the company. The strategic management of a KIF is thus about balancing the volume and quality of outputs but also about maintaining the worker's ability and willingness to commit himself to the firm. When inspected theoretically, the Balanced Scorecard gives us an inspiring framework for the organizational communication of strategy.

So there are some interesting issues of organizational communication in the BSC ideology. The Balanced Scorecard literature and research on its practice suggest that the BSC emphasizes the communication of the vision and the mission of the firm, both of which contribute positively to the knowledge worker's productivity. In addition, there is some evidence that the BSC's strategy map tool helps organizational communication of strategy by making it more visible. Furthermore, the BSC's cascading goal-setting and the upward (also downward) feedback loops enable strategic dialogue within the firm. Yet as the strategic initiatives of the firm are driven from this strategic feedback, the whole company enjoys alignment of the strategy and its communication towards the shared goals. This also means that strategic issues become more personal for the knowledge workers themselves, even personal objectives of their work.

However, the BSC critics state that the model of strategic management of the Balanced Scorecard is too idealistic and also too mechanical. The top-down management communication model of the BSC may not be the most effective tool in the post-modern workplace. Some studies show problematics in worker-level participation in crafting the strategy and in influencing it. Even though the idea of feedback loops as tools for strategy communication in an organization sounds tempting, there is little evidence about their effectiveness. The Balanced Scorecard rhetoric and discourse are both alluring and intriguing for organizational communication scholars and practitioners. However, they are still not studied much. Despite the wide usage of the tool and large research on the BSC, it has captured only little interest among organizational communication studies.

The research questions are presented on two levels. First, the more general research question is: What kind of organizational communication related to the strategic guidance of the firm is there in the studied Finnish KIFs? The second question is more specific and aims at finding the value of the BSC framework for knowledge work. Hence the second question is: Does the Balanced Scorecard have a distinctive value for the organizational communication of these KIFs?

These research questions are processed with a propositional approach. Derived from the Balanced Scorecard discourse, four value propositions for the organizational communication of knowledge-intensive firms are presented. These are:

- VP1. When a BSC-based management system is used, the vision and the mission are communicated clearly in the company.

- VP2. There is rich communication about organizational goals in organizations using the BSC. Especially financial and other strategic organizational goals are communicated to the personnel.

- VP3. Personnel in BSC-managed organizations can relate the organization's critical success factors and strategic objectives along with their measures to their own work.

- VP4. Strategic themes (financial, customer, internal processes, learning, and growth) are linked to daily work and communicated with the workers.

The value propositions are operationalized in a multiple-case research setting. The main context is thus four firms operating in the Finnish ICT industry. By studying whether or not the above value propositions can be confirmed in the selected cases, this study also aims at gaining knowledge on the organizational communication practices of the strategic guidance of these case firms. Hence this propositional approach answers both research questions.

In this study, the four case companies represent examples of Finnish knowledge-intensive firms. Half of them are examples of companies that have adopted of the Balanced Scorecard. In Finland the BSC is a widely known management tool for both private companies and public organizations. However, the usage of the BSC in Finnish organizations varies a lot from single management information systems to more broad strategic management frameworks.

Moreover, the research context provides an interesting field for strategic management and communication research. The Finnish ICT field has emerged and grown rapidly and has thus interested many scholars. Management and leadership in this context have been studied quite much. Most of this research shows that human issues like personnel management are still a challenge for Finnish ICT firms. Often these relatively small firms have grown organically into larger ones, thus acquiring management tools to help them proceed to the next development phase. Along with growth, more mature ideas on strategic management also become relevant for the firm. In addition, the attainment and retention of a skilled workforce demands more professional management of these firms. Nevertheless, the organizational communication related to strategic management is not a typical topic in research on Finnish ICT firms. Hence this study aims at broadening our understanding of organizational communication in Finnish ICT firms.

The qualitative research approach consists of four case companies, presenting both similarities and differences of the research context. The selected companies were chosen by their willingness to participate and also by their filling the set criteria for the case companies of this study. All companies operate in the Finnish ICT field by providing ICT or related consultant services. There is a significant difference in the companies' sizes. Two companies that claim to use the BSC framework have much larger personnel and turnover than the two other, smaller firms. To conquer these obvious differences, this study concentrates on knowledge worker-level communication practices. A presumption of this study is that organizational communication related to the strategic management of a KIF should be closely connected to issues that have strategic significance for the firm also at the worker level. Here, the used management system should perhaps be then more present in the daily discourses of the firm.

The data consists of 13 interviews from 3 to 4 interviews per firm. All interviewees were knowledge workers themselves with relatively long work histories in the ICT field. A snowball-type selection (or convenience sampling) was used in the interviewee selection. The data was transcribed and then classified and analysed thematically. The value propositions made up the main analytic schema. Multiple classification and analysis cycles were made to gain coherence and to insure the validity of the data. From the viewpoint of this analysis cycle, the value propositions were studied and the second research question answered. The research methodology consisted of content analysis tools backed up by the presented theories.

The results of the research are reported by value proposition and by each case. A cross-case analysis was employed to answer the question "Does the Balanced Scorecard have a distinctive value for the organizational communication of these KIFs?" At this point, the results will be briefly addressed by each value proposition.

Value proposition 1: "When a BSC-based management system is used, the vision and the mission are communicated clearly in the company." This was supported by the findings. There is a distinctive difference between the companies that use the BSC in their communication of vision and mission and the other two companies. A bigger firm size is a typical explanation for this, but it does not explain the vast internal discussion on the firm's critical success factors in case company A. Especially in the firms using the BSC, the organization's vision was better known and the mission was better apprehended by the workers.

Value proposition 2: "There is rich communication about organizational goals in organizations using the BSC. Especially financial and strategic goals are communicated to the personnel." This was also supported. In the BSC-managed case companies, the organization's goals were more explicit in daily work. The results show that the goals were in some ways shared more among the workers in the BSC-managed firms. Nevertheless, there were significant differences between the companies in their richness of communication and their amount of 'official' organizational communication. There was very little traditional, top-down management communication about the goals in the companies not using the BSC. No linkage between organization-level goals and personal goals existed in them, and their communication practices were mostly unofficial. Interestingly, the goal communication was primarily top-down communication in the two other companies that were using BSC.

Value proposition 3: "Personnel in BSC-managed organizations can compare the organization's critical success factors and strategic objectives with the measurable objectives of their own work." This appeared not to be supported quite well. In case companies A and B, the answers about the success factors were more coherent among all the respondents than in cases C and D. We can conclude that this value proposition was mostly supported in the BSC-managed companies because the strategic objectives were shared more with the workers. Distinctively, interviewees from the other two companies also articulated very clearly their work objectives that were mostly related directly to their customers.

Also, the results show that there were significant challenges in the BSC feedback loop because the participation in objective setting on the worker level was not without problems. This, combined with the clear objectives mentioned in the non-BSC managed companies, makes it possible to conclude that the value of the Balanced Scorecard for knowledge work in this aspect remains thin.

Value proposition 4 consists of four key strategic themes and their linkage to the daily work practices of the knowledge worker: "Strategic themes (financial, customer, internal processes, learning, and growth) are linked to daily work and communicated with the workers." Here, the results show clear indications that the key idea of the BSC of 'balancing' strategic perspectives was not gained in the cases. Therefore, the communicational value of this balancing also remains very thin. All the respondents valued the importance of personal customer relationships, even beyond the organizational goals. Another common finding was the modest support for learning at work, to which the BSC did not contribute either. Organizational communication of learning and knowledge building in organizations was little. In the BSC-managed companies, the most visible strategic themes were issues in the financial theme.

From the perspective of organizational communication, the value of the Balanced Scorecard was mostly in communicating the top-level shared ideas such as the organization's vision and the financial situation (and the objectives) of the firm. In the light of this cross-case analysis, the BSC appears to be a tool of top management. The case companies using the BSC were concentrating mostly on communicating the figures, and that does not offer very much specific advantages for the organizational communication of knowledge-intensive firms. These results raise the need for further study on what kind of organizational communication there was altogether in this data. Thus the remaining research question is: "What kind of organizational communication related to the strategic guidance of the firm is there in the studied Finnish KIFs?"

Answering this research question builds on both the previous analysis by value propositions and a content analysis of all the data examined by cases. Each case is individual, as they are not directly comparable. However, they share enough similarities for a general analysis to answer the question of what is organizational communication of strategy in the studied Finnish ICT companies. Next, some key findings are presented.

Most clearly the management of knowledge workers is not directive, but rather based on conversations and the independent everyday decision-making of workers themselves. The amount of directive management communication was very little in the data. Also, the assessment of work was mostly left to be done by the workers themselves. Interestingly, the information sources used for decision-making and the assessment of one's own input were both the official discussions and unofficial, more collegial conversations, often among peers.

The data shows that the role of the superior was two-fold in the assessment of work. The boss was either a key discussion partner in the assessment of the knowledge worker's input or an invisible actor in the guidance of work. This raised interesting situations where work was guided by one's team or by

one's self with the information gained from work-related information systems such as hour reporting systems. In general, the interviewed knowledge workers rarely received feedback in front of other people.

Although the strategic management of a knowledge-intensive firm cannot avoid situations of organizational change, change communication appeared to be problematic in the studied companies. In the times of organizational change, the lack of information led to situations where messages were sought from the company's media usage. As constant change of the operational landscape was common for all the case companies, the skills of organizational change communication seem rather insubstantial in the data. Also, the understanding of learning on the individual, group, and organizational levels remained thin in these knowledge-intensive companies. Despite its rhetoric, it seems that the Balanced Scorecard has little impact on learning issues in knowledge-intensive firms.

Most significantly, the significant role of customers for knowledge work became obvious in this data. As an independent actor, despite communicated common goals, the knowledge worker seems to prioritize the customer relationship, as it has often become personally important. Customers are a key source of feedback: they offer learning opportunities in work by providing new challenging tasks and they are also recognized as the only real source of the company's income. The used management system has little meaning to the importance of this relationship.

To summarize, the organizational communication of strategy in these companies faced some shared challenges. These included participation in organizational objective setting, challenges of having organization-wide dialogue, and the large role of self-based control mechanisms in work. Issues related to the knowledge worker's identity were also present. As a knowledge worker, am I loyal to my customers, or do I prioritize the company's goals over customer relationships? This seems to be a crucial issue for strategic management in these studied companies.

Management of constant change with organizational communication also seems to be an area where the studied companies might improve. A key issue is maintaining trust within the company, not building mere facades of trust. The control of knowledge work also requires trust, and interestingly, the data shows some indications where the control is 'outsourced' to the knowledge workers themselves. Faceless control mechanisms like information systems are a considerable issue for organizational communication scholars. From a strategic management perspective, we could ask whether it is effective to 'outsource' strategic control, and to whom it could be outsourced.

This study has succeeded in the research task of gaining more understanding of the current practices of knowledge work. First, the collected data exposed the communicational value that the Balanced Scorecard management system proposes. The results reveal that the greatest strategic value of the BSC for knowledge work lies in its ability to make the company's objectives visible at work. In addition, the results of this study show that the organizational communication of strategy in these studied companies is a combination of practices

utilizing soft control mechanisms and hard controls like top-down communicated goals. When trying to answer the question of the knowledge worker's productivity, we face paradoxes. How to both build the personal knowledge base needed to be an expert and also to contribute one hundred per cent to the goals set by the company? The discourses of the innovation management paradigm clash everyday with issues from the strategic management paradigm on the worker level. Organizational communication practitioners need the ability to work with these different prevailing paradigms in their workplaces, often in paradoxical situations. Based on the results of this study, it could thus be claimed that developing organizational communication in a KIF requires good knowledge of the paradoxes that result from the continuous interplay of two different discourses: the prevailing management discourse of the firm and the knowledge work discourse.

The multiple-case setting sets some presumptions for evaluating the validity and reliability of the research. The study is based on a qualitative analysis approach based on a limited amount of case companies and interviews in them. The value propositions are derived from the theories of management and organizational communication, but theory is rather a background which the key concepts and findings are interpreted against. Rival explanations were sought when presenting the results. In addition, this study does not seek the success or failure of implementing the Balanced Scorecard in the case companies, nor its relationship to the company's financial success. The focus of new knowledge creation is in the field of organizational communication. Keeping these limits in mind, the results of this study are at best interpretative, and not to be generalized.

Nevertheless, this study gives an outlook on the everyday working life familiar to many of us as knowledge workers. The issues related to the strategic management of the company are often crucial, not only to the company itself but to the workers as well, since they are also operators in the job market. In the practice of the organizational communication of strategy, it is essential to understand the built-in presumptions in prevailing management paradigms, as these affect both the selection of communication tools and their operationalization. For future research, this study highlights the need to open the current perspectives of organizational communication even more towards the paradoxical nature of working life. By endorsing the wide angle, organizational communication research can increase our understanding of modern workplaces, thus helping in their further development.

REFERENCES

Abrahamson, E. 1991. Managerial fads and fashions: the diffusion and rejection of innovations. Academy of Management Review, Vol. 16, No.(3, 586–612.

Abrahamsson, E. 1996. Management Fashion. Academy of Management Review. Vol. 21, No. 1, 254-285.

Aidemark, J. 2008. Knowledge Management Paradoxes. Proceedings from the 9th European Conference on Knowledge Management: ECKM 2008, (Eds.) D. Haroirimana & D. Watkins, 1-10.

Ala-Mutka, J. 2005. Strategic Management of High Growth Ventures - A Venture-to-Capital Framework for Professional Entrepreneurship. Publication 565 (dissertation). Tampere: Tampere University of Technology.

Allatta, J. T. 2005. Worker Collaboration and Communities of Practice. Management Department: 194. Philadelphia: University of Pennsylvania.

Allen, B. J., Tompkins P. K. & Busemeyer S. 1996. Organizational Communication. In An Integrated Approach to Communication Theory and Research, (Eds.) M. B. Salwen & D. W. Stacks, 383-396. Mahwah: Lawrence Erlbaum Associates.

Alvesson, M. 1993. Cultural-ideological modes of management control. In Communication Yearbook, Vol. 16., (Ed.) Deetz, S., 3-43. Newbury Park: Sage.

Alvesson, M. 1996. Communication, power and organization. Berlin: Walter de Gruyter.

Alvesson, M. 2000. Social identity and the problem of loyalty in knowledge-intensive companies. Journal of Management Studies, Vol. 37, No. 6, 1101-1123.

Alvesson, M. 2001. Knowledge work: Ambiguity, image and identity. Human Relations, Vol. 54, No. 7, 863-886.

Alvesson, M. 2004. Knowledge work and Knowledge-Intensive Firms. Oxford UK: Oxford University Press.

Alvesson, M. & Deetz, S. 2000. Doing Critical Management Research. London: Sage.

Alvesson, M. & Kärreman, D. 2000. Varieties of Discourse: On the Study of Organizations through Discourse Analysis. Human Relations, Vol. 53 No. 9, 1125-1149.

Alvesson, M. & Kärreman D. 2004. Interfaces of control. Technocratic and socio-ideological control in a global management consultancy firm. Accounting Organizations and Society 29, 423–444.

Alvesson, M. & Svenningsson, S. 2003. Good Visions, Bad Micro-management and Ugly Ambiguity: Contradictions of (Non-)Leadership in a Knowledge-Intensive Organization. Organization Studies July, Vol. 24, No. 6, 961-988.

Alvesson, M. & Willmott, H. 2001. Identity Regulation as Organizational Control: Producing the Appropriate Individual. Institute of Economic

Research Working Paper Series, 2001/2. School of Economics and Management, Lund University.
Angel, R. & Rampensad, H. 2005. Do scorecards add up? CAmagazine.com, May 2005 Print Edition.
Ansoff, I. H. 1965. Corporate strategy: An analytic approach to business policy for growth and expansion. New York: McGraw-Hill.
Anthony, R.N., 1988. The management control function. Boston: The Harvard Business School Press.
Antila, J. 2006. Työn mielekkyydestä ja mielettömyydestä. Työpoliittisen tutkimusohjelman julkaisu 305, Helsinki: Työministeriö.
Ansoff, I. 1965. Corporate Strategy. New York: McGraw Hill.
Atkinson, H. 2006. Strategy implementation: a role for the balanced scorecard? Management Decision, Vol. 44 No. 10, 1441 – 1460.
Argyris, C. 1999. On organizational Learning. Malden: Blackwell Business.
Argyris, C. & Schön, D. 1978. Organizational learning: A theory of action perspective. Reading: Addison Wesley.
Armstrong, M. 1994. Performance Management. London: Kogan Page.
Armstrong, M. 2000. Performance management : key strategies and practical guideline. London: Kogan Page.
Assiri, A., Zairi, M. & Eid, R. 2006. How to profit from the balanced scorecard: An implementation roadmap. Industrial Management & Data Systems. Vol. 106, Iss. 7, 937–952.
Auld, G., Gulbrandsen, L. H. & McDermott, C. L. 2008 Certification Schemes and the Impacts on Forests and Forestry. Annual Review of Environment and Resources, Vol. 33, 187-211.
Ax, C. & Bjørnenak, T. 2005. Bundling and diffusion of management accounting innovations—the case of the balanced scorecard in Sweden. Management Accounting Research 16, 1–20.
Bain, J. S. 1959. Industrial Organization. New York: Wiley.
Bakhtin, M. M. 1984. Problems of Dostoevsky's poetics. (Ed. and Transl. C. Emerson.), Minneapolis: University of Minnesota Press.
Balanced Scorecard Institute 2010. Available online [http://www.balancedscorecard.org]. [Accessed 13th October 2012].
Ballantyne, D. 2004. Dialogue and its role in the development of relationship specific knowledge. Journal of Business & Industrial Marketing. Vol. 19, No. 2, 114-123
Balmer, J. T. M. 2001. Corporate identity, corporate branding and corporate marketing. Seeing through the fog. European Journal of Marketing, Vol. 35, No. 3/4, 248-291.
Barge, K. J & Little, M. 2002. Dialogical Wisdom, Communicative Practice, and Organizational Life. Communication Theory, Vol. 12 No. 4, 375-397.
Barley, S. R. 1996. Technicians in the workplace: Ethnographic evidence for bringing work into organization studies. Administrative Science Quarterly, 41, 404-441.

Barley, S. R. & Kunda, G. 1992. Design and Devotion: Surges of Rational and Normative Ideologies of Control in Managerial Discourse. Administrative Science Quarterly Vol. 37, No. 3, 363-399.

Barnard, C. I. 1938. The Functions of the Executive. Cambridge, MA: Harvard University Press.

Barney, J. 1991. Firm Resources and Sustained Competitive Advantage, Journal of Management, Vol. 17, 99-120.

Barry, D. & Elmes, M. 1997. Strategy Retold: Toward a Narrative View of Strategic Discourse. Academy of Management Review, Vol. 22, No. 2, 429-452.

Bartlett, C. & Ghoshal, S. 1997. The Individualized Corporation. New York: Harper Business.

Banchieri, L. C., Plana, M. C. & Sanchéz, M. V. 2011. What has been said, and what remains to be said, about the Balanced Scorecard. Proceedings of Rijeka Faculty of Economics – Journal of Economics and Business. Vol. 29, sv. 1, 155-192.

Beairsto, B. 2003. Multi-Dimensional Administrative Interaction. A Binocular Model Of Simultaneous Leadership And Management. In Professional learning and leadership, eds. B. Beairsto, M. Klein and P. Ruohotie. Tampere: University of Tampere.

Beairsto, B. & Ruohotie, P. 2003. Empowering professional as lifelong learners. In Professional learning and leadership, eds. B. Beairsto, M. Klein and P. Ruohotie. Tampere: University of Tampere.

Bennis, W. G. & Nanus, B. 1985. Leaders: The strategies for taking charge. New York: Harper & Row.

von Bertalanffy, L. 1968. General System Theory: Foundations, Development, Applications. New York: George Braziller.

Bible, L., Kerr, S. & Zanini, M. 2006. The balanced scorecard: here and back: from its beginnings as a performance measurement tool. Management Accounting Quarterly, (Summer), 18-23.

Blackler, F. 1995. Knowledge, knowledge work and organizations: an overview and interpretation. Organization Studies, Vol. 16, No. 6, 1021-1046.

Bligh, M. C., Pearce, C.L. & Kohles, J. C. 2006. The importance of self- and shared leadership in team based knowledge work: A meso-level model of leadership dynamics. Journal of Managerial Psychology, Vol. 21 No. 4, 296 – 318.

Bohm, D. 1996. On dialogue. New York: Routledge.

Bos, W. & Tarnai, C. 1999. Content analysis in empirical social research. International journal of educational research. Vol. 31, No. 8, 659-671.

Bose, S. & Thomas, K. 2007. Applying the balanced scorecard for better performance of intellectual capital. Journal of Intellectual Capital, Vol. 8 Iss: 4, 653 – 665.

Braam, J. M., Benders, J. & Heusinkveld, S. 2007. The balanced scorecard in The Netherlands: An analysis of its evolution using print-media

indicators.Journal of Organ izational Change Management. Vol. 20, No. 6, 866-879.

Bremser, W. G. & Barsky, N. P. 2004. Utilizing the balanced scorecard for R&D performance measurement. R&D Management, Vol. 34, No. 3, 229–238.

Bresnen, M., Edelman, L., Newell, S. M., Scarbrough, H. & Swan, J. A. 2003. Social practices and the management of knowledge in project environments. International Journal Of Project Management 21, 157-166.

Brewer, P. C. & Speh, T. W. 2000. Using the balanced scorecard to measure supply chain performance. Journal of Business Logistics, Vol. 21, No. 1, 75-93.

Brown, M. G. 2007. Beyond the Balanced Scorecard: Improving Business Intelligence With Analytics. New York: Productivity Press.

Brown, J. S. & Duguid, P. 1991. Organizational Learning and Communities-of-Practice: Toward a Unified View of Working, Learning, and Innovation. Organization Science, Vol. 2, No. 1, 40-57.

Bukh, P. N. & Malmi, T. 2005. Re-examining the Cause-and-Effect Principle of the Balanced Scorecard. In Accounting in Scandinavia - The Northern Lights, (Eds.) S. Jönnsson and J. Mouritsen. Copenhagen: Liber and Copenhagen Business School Press.

Busco, C., Riccaboni, A. & Scapens, R. W. 2000. Management Accounting Systems and Organizational Culture: An Institutional Framework and its Linkages and Processes of Change. Paper prepared for 2nd Workshops on Management Accounting Change, Oslo, Norway 11-14 May 2000.

Byrne, R. 2001. Employees: capital or commodity? The Learning Organization, Vol. 8 No. 1, 44 – 50.

Castells, M. 2009. Communication Power. Oxford NY: Oxford University Press.

Chattopadhyay, P., Glick, W. H., Miller, C. C. & Huber, G.P. 1999. Determinats of excecutive beliefs: comparing functional conditioning and social influence. Strategic Management Journal, Vol. 20 No. 8, 763-789.

Chenhall, R. H. 2003. Management control system design within its organizational context: Findings from contingency-based research and directions for the future. Accounting, Organizations and Society, Vol. 28, No. 2-3, 127-168.

Cheyne, J. A., & Tarulli, D. 1999. Dialogue, difference and voice in the zone of proximal development. Theory & Psychology, Vol. 9, 2–28.

Chua, W. F. 2007. Accounting, measuring, reporting and strategizing – Re-using verbs: A review essay. Accounting, Organizations and Society, 32, 487–494.

Clarke, T. & Clegg, S. 1998. Changing Paradigms. The Transformation of Management Knowledge for the 21st Century. London: HarperCollins Business.

Clegg, S. R. 1990. Modern Organizations: Organization Studies in Post Modern World. London: Sage.

Cobbold, L., Lawrie, G & Issa, K. 2004. Designing a strategic management system using the third-generation balanced scorecard. International

Journal of Productivity and Performance Management, Vol. 53 No. 7, 624-633.

Cobbold, L., & Lawrie, G. 2002. The development of the balanced scorecard as a strategic management tool. Proceedings of PMA2002, Boston, 23-35.

Coleman, J. S. 1988. Social Capital in the Creation of Human Capital. The American Journal of Sociology, Vol. 94, Supplement: Organizations and Institutions: Sociological and Economic Approaches to the Analysis of Social Structure (1988), S95-S120.

Corallo, A. 2007. The business ecosystem as a multiple dynamic network. In The Digital Business Ecosystem (eds.) A Corallo, G. Passiante & A. Prencipe, 11-32. Cheltenham: Edward Elgar Publishing.

Crabtree, A. D. & DeBusk G. K. 2008. The effects of adopting the Balanced Scorecard on shareholder returns. Advances in Accounting, Vol. 24, No. 1, 8-15.

Cushman, D. & Sanderson King, S. 1989. The role of communication in high-technology organizations: The emergence of high-speed management. In Human Communication as a Field: Selected Contemporary Views, (ed.) Sanderson King S., 151-162. Albany: State University of New York Press.

Daft, R. L. 1995. Organization Theory and Design. 5th edn. Minneapolis: West Publishing Company.

Daft, R. L & Weick, K. E. 1984. Toward a Model of Organizations as Interpretation Systems. The Academy of Management Review, Vol. 9, No. 2, 284-295.

Davenport, T. O. 1999. Human capital: what is it and why people invest it. San Francisco: Jossey-Bass.

Dávila, A. 2005. An exploratory study on the emergence of management control systems: Formalizing human resources in small growing firms. Accounting, Organizations and Society, Vol. 30, Iss. 3, 223–248.

Dávila, A. & Foster G. 2007 Management Control Systems in Early-Stage Startup Companies. Accounting Review, Vol. 82, No. 4, 907-937.

Dávila, A., Foster, G. & Li, M. 2009. Reasons for Management Control Systems Adoption: Insights from Product Development Systems Choice by Early Stage Entrepreneurial Companies. Accounting, Organizations and Society. Vol. 34, 322–347.

Davis, S. & Albright, T. 2004. An Investigation of the Effect of Balanced Scorecard Implementation on Financial Performance. Management Accounting Research, Vol. 15, No. 2, 135-153.

Dechow, N. 2006. Cultivation or civization? Popular management concepts and their role in reshaping the way management is understood. In Management Education and Humanities, (eds.) Gagliardi & Czarniawska, 135-158. Cheltenham: Edward Elgar Publishing.

Decoene, V. & Bruggemann, W. 2006. Strategic alignment and middle-level managers' motivation in a balanced scorecard setting. International Journal of Operations & Production Management, Vol 26, No. 4, 429-448.

DeSanctis, G. D & Monge P.R. 1999. Communication processes for virtual organizations. Organization Science, Vol. 10, 693-703.

Dilevko, J. & Gottlieb, L. 2009. The relevance of classification theory to textual analysis. Library & information science research. Vol.31, No.2, 92-100.

Dinesh, D. & Palmer, E. 1998. Management by objectives and the Balanced Scorecard: will Rome fall again? Management Decision, Vol. 36 Issue 6, 363 – 369.

Donnellon, A., Gray, B. & Bougnon, M. G. 1986. Communication, meaning and organized action. Administrative Science Quarterly, Vol. 31 No.1, 31-55.

Drucker, P. F. 1988. The Coming of the New Organization. Harward Business Review, January-February, 3-11.

Drucker, P. F. 1999. Knowledge-Worker Productivity: The Biggest Challenge. California Management Review, Vol. 41, No. 2., 79-94.

Dvir, T., Kass, N. & Shamir, B. 2004. The emotional bond: vision and organizational commitment among high-tech employees. Journal of Organizational Change Management. Vol. 17, No. 2, 126 – 143.

Edelman, L., Bresnen, M., Newell, S., Scarbrough, H. & Swan, J.A. 2005. The paradox of social capital: structural, relational and cognitive dimensions. In Strategy in transition, (Ed.) R. A. Bettis, 153-174. Malden: Blackwell.

Eisenberg, E. 1984. Ambiguity as strategy in organizational communication. Communication Monographs, 51, 227–242.

Eisenberg, E. M. & Goodall, H. L. 2004. Organizational communication. Balancing creativity and constraint. 4th edn. Boston: Bedford Books.

Eisenberg, E., Goodall, H. L. & Trethewey A. 2007. Organizational Communication: Balancing Creativity and Constraint. 5th edn., Boston: Bedford Books.

Eisenberger, R., Hungtington, R., Hutchison, S., & Sowa, D. 1986. Perceived Organizational Support. Journal of Applied Psychology, Vol. 71, 500-507.

Engeström, Y. 2004. Learning in co-configurational work. Journal of Workplace Learning, Vol. 16, No. ½, 11-21.

Eppler, M. J. 2006. Knowledge communication. In Encyclopedia of Knowledge Management. Ed. D. G. Schwartz, 317-325. Hersey: Idea Group.

Eppler, M. J., Seifried, P. M., & Röpnack A. 1999. Improving knowledge intensive processes through an enterprise knowledge medium. Proceedings of the 1999 ACM SIGCPR conference on Computer personnel research.

Eskola, J. & Suoranta, J. 2005. Johdatus laadulliseen tutkimukseen. 5th ed. Jyväskylä: Gummerus.

Fairclough, N. 1992. Discourse and text: Linguistic and intertextual analysis within discourse analysis. Discourse & Society, 3, 193-217.

Fairhurst, G. T. 2001. Dualism in Leadership Research. In New Handbook of Organizational Communication. F. M. Jablin and L. Putnam (Eds.), 379-339. Thousand Oaks: Sage.

Fairhurst, G. T. & Putnam, L. 2004. Organizations as Discursive Constructions. Communication Theory, Vol. 14, No. 1, 5-26.

Fairhurst, G. T. & Starr, R. S. 1996. The Art of Framing. San Francisco: Jossey-Bass.

Fayol, H. 1949. General and Industrial Management. London: Pitman.

Feldman, M. S. 2000. Organizational Routines as a Source of Continuous Change. Organization Science, Vol. 11, No. 6, 611-629.

Ferreira, A. & Otley, D. 2009. The design and use of performance management systems: An extended framework for analysis. Management accounting research. Vol. 20, No. 4, 263-282.

Fiss, P. C. & Zajac, E. J. 2006. The Symbolic Management of Strategic Change: Sensegiving via Framing and Decoupling. Academy of Management Journal, 49, 1173-1193.

Florida, R.. 2002. The Rise of the Creative Class. New York: Basic Books.

Gamble, P. R. & Kelliher, C. E. 1999. Imparting Information and Influencing Behaviour: An Examination of Staff Briefing Sessions. Journal of Business Communication, Vol. 36, No. 3, 261-279.

Gao, Y. F. & Riley, M. 2009. Knowledge and Identity: A Review. International Journal of Management Reviews. Vol. 12, No. 3, 317–334.

Garengo, P. & Bititci, U. 2007. Towards a contingency approach to performance measurement: an empirical study in Scottish SMEs. International Journal of Operations & Production Management. Vol. 27 Iss. 8, 802-825.

Giddens, A. 1984. The constitution of society: Outline of the theory of structuration. Cambridge: Polity Press.

Gioia, D., Schultz, M. & Corley, K. 2000. Organizational identity, image and adaptative instability. Academy of Management Review, Vol. 25, No. 1, 63-81.

Goffman, E. 1959. The Presentation of Self in Everyday Life. New York: Doubleday.

Golant, B. & Sillince, J. A. A. 2007. The constitution of organizational legitimacy: a narrative perspective. Organization Studies, Vol. 28, No. 8, 1149-1168.

Guillén, M. 1994. Models of Management. Work, Authority and Organization in a Comparative Perspective. Chicago: University of Chicago Press.

Gullkvist, B. & Ylinen, M. 2008. Strategisten tavoitteiden kommunikoinnin ja suorituskyvyn mittauksen merkitys kasvuyritysten innovatiivisuudelle ja suorituskyvylle. In Rohkeasti kasvuun – Näkökulmia yrityksen kasvuun ja kehittymiseen, (Eds.) T. Toivola, E. Tornikoski, L. Tuomi & E. Varamäki, 127-144. Haaga-Helian julkaisusarja puheenvuoroja 1/2008. Helsinki: Edita.

Grant, R. M. 1996. Toward a Knowledge-Based Theory of the Firm. Strategic Management Journal, Vol. 17, Special Issue: Knowledge and the Firm (Winter, 1996), 109-122.

Grant, R. M. 1991. The Resource-Based Theory of Competitive Advantage., Californian Management Review, Vol. 33, No. 3, 114–135 .

Grant, R. M., Hardy C., Oswick C. & Putnan L. L. 2004. Introduction: Organizational Discourse: Exploring the Field. In The SAGE Handbook of

Organizational Discourse, (Eds.) Grant R. M., Hardy C., Oswick C. & Putnan L. L, 1-36. London: Sage.

Greenwood, R. G. 1981. Management by objectives: as developed by Peter Drucker, assisted by Harold Smiddy. Academy of Management Review, Vol. 6 No. 2, 225-30.

Greimas, A. J. 1987. On Meaning. Selected Writings in Semiotic Theory. Transl. P. J. Perron & F. H Collins. London: Frances Pinter,

Greve, A. 2004. Creativity in Social Networks: Combining Knowledge in Innovations. Paper presented at INSNA SUNBELT XXIV conference, Portoroz, Slovenija, May 12-16, 2004.

Groth, L. 1999. Future organisational design; the scope for the IT-based enterprise. Chichester: John Wiley and Sons.

Grunig, J. E. 1992. What's Excellence in Management. In Excellence in Public Relations and Communication Management, (Ed.) J. E. Grunig, 219-250. Hillsdale: Lawrence Erbaum Associates.

Grunig, L. A, Grunig J. E. & Ehling W. P. 1992. What is An Effective Organization? In Excellence in Public Relations and Communication Management, (Ed.) J. E. Grunig, 65-90. Hillsdale: Lawrence Erbaum Associates.

de Haas, M. & Kleingeld, A. 1999. Multilevel design of performance measurement systems: enhancing strategic dialogue throughout the organization. Management Accounting Research, 10, 233-261.

de Haas, M. & Algera, J. 2002. Demonstrating the effect of the strategic dialogue: participation in designing the management control system. Management Accounting Research, 13, 41–69.

Hage, J. 1980. Theories of Organizations: Form, Process, and Transformation. New York: Wiley.

Hallahan, K. 1999. Seven models of framing: Implications for public relations. Journal of public relations research. Vol.11, No.3, 205-242.

Hamel, G. & Prahalad, C. K. 1994. Competing for the Future. Boston: Harvard Business School Press.

Hammond, S. C., Anderson, R. & Cissna, K. N. 2003. The problematic of dialogue and power. Communication Yearbook 27, 125-157.

Hakkarainen, K., Palonen, T., Paavola, S. & Lehtinen, E. 2005. Communities of Networked Expertise. Professional and Educational Perspective. Amsterdam: Elsevier.

Hardy, C. 1994. Managing Strategic Action: Mobilizing Change – Concepts, Readings and Cases. London: Sage.

Hardy, C. 2001. Researching Organizational Discourse. International Studies of Management and Organization. Vol. 31, No. 3, 25–47.

Hardy, C., Lawrence, T. B. & Grant ,D. 2005. Discourse and Collaboration: The Role of Conversations and Collective Identity. The Academy of Management Review, Vol. 30, No. 1, 58-77.

Hatch, M. J. & Cunliffe, A. 2006. Organization Theory: Modern, Symbolic and Postmodern Perspectives, 2nd Edition. Oxford MA: Oxford University Press.

Heaton, L. & Taylor, J. R. 2002. Knowledge management and professional work. A Communication Perspective on the Knowledge-Based Organization. Management Communication Quarterly, Vol. 16, No. 2, 210-236.

Heilmann, P. 2004. Comparison between ICT and Paper Business Sector. Lappeenranta: Acta Universitatis Lappeenrantaensis.

Heiskanen, T. 2006. Tilat, rajat ja yhteisöt tiedon luomisessa – Esimerkkinä asiantuntijatyö. In Kollektiivinen asiantuntijuus, (ed.) J. Parviainen, 188-213. Tampere: Tampereen yliopistopaino.

Helfat, C. E., Finkelstein, S., Mitchell, W., Peteraf, M. A., Singh, H., Teece, D. J. & Winter, S. G. 2007. Dynamic Capabilities: Understanding Strategic Change in Organizations. Malden: Blackwell Publishing.

Heller, F. A & Yukl, G. 1969. Participation, managerial decision-making, and situational variables. Organizational Behavior and Human Performance. Vol. 4, Iss. 3, 227–241.

Helms-Mills, J., Dye, K. & Mills, A. J. 2009. Understanding Organizational Change. New York: Routledge.

Henderson, J. & McAdam, R. 2003. Adopting a learning-based approach to improve internal communications. A large utility experience. International Journal of Quality & Reliability Management Vol. 20 No. 7, 774-794.

Henri, J. F. 2006. Management control systems and strategy: A resource-based perspective. Accounting, Organizations and Society, Vol. 31, 529–558.

Heracleous, L. & Barrett, M. 2001. Organizational Change as Discourse: Communicative Actions and Deep Structures in the Context of Information Technology Implementation. The Academy of Management Journal. Vol. 44, No. 4, 755-778.

Heydebrand, W. V. 1989. New Organizational Forms. Work and Occupations, Vol. 16, No. 3. 323-357.

Hofstede, G. 1991. Cultures and organizations: Software of the mind. London: McGraw-Hill.

Hoogervorst, J. 2004. Enterprise architecture: Enabling integration, agility and change. International Journal of Cooperative Information systems, Vol. 13 No. 3., 213-233.

Huebner, H., Varey, R. & Wood, L. 2008. The significance of communicating in enacting decisions. Journal of Communication Management, Vol. 12 No. 3, 204 – 223.

Huhtala, H. M. J. 2004. The Emancipated Worker? A Focauldian Study of Power, Subjectivity and Organising in the Information Age. Commentationes Scientiarum Socialicum 64. Saarijärvi: Gummerus.

Hunt, A. 2008. Pragmatic Thinking and Learning. Refactor Your "Wetware". Raleigh: The Pragmatic Bookshelf.

Hyrkäs, E. 2009. Osaamisen johtaminen Suomen kunnissa. Acta Universitatis Lappeenrantaensis. Lappeenranta: Lappeenrannan teknillinen yliopisto.

Ihantola, E-M. & Kihn, L-A. 2011. Threats to validity and reliability in mixed methods accounting research. Qualitative Research in Accounting & Management, Vol. 8 Iss: 1, 39 – 58.

Inamdar, N., Kaplan, R. S & Bower, M. Applying the balanced scorecard in healthcare provider organizations. Journal of Healthcare Management.Vol. 47, No. 3, 79-95.

Isaacs, W. 2001. Dialogi ja yhdessä ajattelemisen taito. Uraauurtava lähestyminen liike-elämän viestintään. Helsinki: Kauppakaari.

Islam, M. 2007. The link between perceptions about the balanced scorecard approach and company performance – an empirical study. International Journal Business Information Systems. Vol. 2, No. 2, 182–194.

Ittner, C. & Larcker, D. 2005. Moving from strategic measurement to strategic data analysis'. In Controlling Strategy, (ed.) C. Chapman, 86-105. Oxford UK: Oxford University Press.

Jarzabkowski, P., Balogun, J. & Seidl, D. 2007. Strategizing: The challenges of a practice perspective. Human Relations. Vol. 60, 5-27.

Jenner, R. A. 1998. Dissipative Enterprises, Chaos, and the Principles of Lean Organizations. Omega International Journal of Management Science, Vol. 26, No 3, 397-407.

Joensuu, S. 2006. Kaksi kuvaa työntekijästä. Sisäisen viestinnän opit ja postmoderni näkökulma. Jyväskylä Studies in Humanities, No. 58. Jyväskylä: University of Jyväskylä.

Julkunen, R. & Anttila, T. 2003. Tietotyön työkulttuuri. Esimerkkinä työaikanormin synty. In Kirjonen, J. (ed.): Tietotyö ja ammattitaito. Jyväskylä: Koulutuksen tutkimuslaitos.

Juuti, P. 2006. Organisaatiokäyttäytyminen. Helsinki: Otava.

Jänkälä, S. 2005. The Use of Management Control Systems (MCS) Information in the Small Business Sector and the Relationship between MCS, Strategy and Performance. SSRN Electronic Journal, June 13. Available online at http://ssrn.com/abstract=742306. [Accessed at 16th January 2013].

Kalakota, R. & Robinson, M. 200.1 E-Business 2.0: Roadmap for Success. 2nd Edition. Upper Saddle River: Addison-Wesley.

Kanter, R M. 1983. The Change Masters. London: Routledge.

Katz, D. & Kahn, R. L. 1978. The social psychology of organizations. New York: Wiley.

Kaplan, R. S. & Johnson, H. T. 1987. Relevance Lost: The Rise and Fall of Management Accounting. Harvard Business School Press, Boston, MA.

Kaplan, R. S. & Norton, D. P. 1992. The Balanced Score Card. Measures that Drive Business Performance. Harvard Business Review, January-February, 71-79.

Kaplan, R. S. & Norton, D. P. 1993. Putting the Balanced Scorecard to Work.Harvard Business Review. Vol. 71, No. 5, 134-147.

Kaplan, R. S. & Norton, D. P. 1996a. The Balanced Scorecard. Translating Strategy in Action. Boston: Harvard Business School Press.

Kaplan, R. S. & Norton, D. P. 1996b. Using the Balanced Scorecard as a Strategic Management System. Harward Business Review. Vol. 74, No. 1, 75-85.

Kaplan, R. S. & Norton, D. P, 2000. Having trouble with your strategy? Then map it. Harvard Business Review. Vol. 78, No. 5,167-176.

Kaplan, R. S. & Norton, D. P. 2001a. The strategy-focused organization: how balanced scorecard companies thrive in the new business environment. Boston: Harvard Business School Press.

Kaplan, R. S. & Norton, D. P. 2001b. Transforming the Balanced Scorecard from Performance Measurement to Strategic Management: Part I. Accounting Horizons. Vol. 15, No. 1,87-104.

Kaplan, R. S. & Norton, D. P. 2001c. Transforming the Balanced Scorecard from Performance Measurement to Strategic Management: Part II. Accounting Horizons. Vol. 15, No. 2, 147-160.

Kaplan, R. S. & Norton, D. P. 2004. Strategy Maps. Converting Intangible Assets into Tangible Outcomes. Boston: Harvard Business Press.

Kaplan, R. S. & Norton, D. P. 2006. Alignment. Using the Balanced Scorecard to Create Corporate Synergies. Boston: Harvard Business Press.

Kaplan, R. S. & Norton, D. P. 2008a. Mastering the management system. Harvard Business Review. Vol. 86, No. 1, 62-77.

Kaplan, R. S. & Norton, D. P. 2008b. The Execution Premium. Linking Strategy to Operations for Competitive Advantage. Boston: Harvard Business Press.

Kieser, A. 1998. Ber die allmähliche Verfertigung der Organisation beim Reden, Organisieren als Kommunizieren. Industrielle Beziehungen, Vol. 5, No. 1., ,45-75.

Kieser, A. 2002. On Communication barriers between management science, consultancies and business organizations. In Critical consulting: new perspectives on the management advice industry. T. Clark & R. Fincham (Eds.), 206-227. Oxford UK: Blackwell.

Kitchen, P. J. & Daly, F. 2002. Internal communication during change management. Corporate Communications: An International Journal, Vol.7, No. 1, 46-53.

Kirjavainen, P. 2001. Strategic Learning in a Knowledge-intensive Organization. In Rethinking Strategy, eds. H.W. Volberda & T. Elfring, 172-190. London: Sage.

Kirjavainen, P. 1997. Strateginen oppiminen tietointensiivisessä organisaatiossa. Teoriaa luova case-tutkimus oppimisesta kahden tietoyrityksen strategisessa kehityksessä. Turku: Publications of Turku School of Economics and Business Administration Series A-2:1997.

Klein, S. M. 1996. A management communication strategy for change. Journal of Organizational Change Management, Vol. 9 Iss: 2, 32 – 46.

Knights, D. & McCabe, D. 2001. 'A Different World': shifting masculinities in the transition to call centres. Organization. Vol. 8 No. 4, 619-46.

Koistinen, K. 2007. Kaveriporukasta liiketoiminnaksi. Tuotannon häiriöt ja organisaation oppiminen nopeasti muuttuvassa yrityksessä. Kasvatustieteen laitoksen tutkimuksia 213. Helsinki: Helsingin yliopisto.

Koskinen, K. 2006. Johda yrityksesi osaamista – näkökulmia pk-yrityksille. Vantaa: Dark.

Kourtit, K. & de Waal, A. 2009. Strategic performance management in practice: advantages, disadvantages and reasons for use. Research memorandum / Vrije Universiteit, Faculteit der Economische Wetenschappen en Bedrijfskunde; 2009, 19. Available online: http://www.econis.eu/PPNSET?PPN=59910421X.

Kuhn, T. 1994. Tieteellisten vallankumousten rakenne. (The Structure of Scientific Revolutions, 1962, Transl. Kimmo Pietiläinen). Helsinki: Art House.

Kultanen, T. 2009. Tunneälytaidot. Esimiesvalmennus ICT-alalla. Sosiaalisen innovaation suunnittelu, toteuttaminen ja arviointi. Acta Electronica Universitatis Tamperensis; 811, Tampere: University of Tampere,

Kraaijenbrink, J., Spender, J-C. & Groen, A. J. 2010. The Resource-Bsed View: A Rewiev and Assessment. Journal of Management, Vol. 36, No. 1, 349-372.

von Krogh, G. 1998. Care in Knowledge Creation. California Management Review, Vol. 40, No. 3, 133-153.

von Krogh, G. & Grand, S. 2000. Justification in knowledge creation: Dominant logic in management discourses. In Knowledge creation: A source of value. (Eds) G. von Krogh, I. Nonaka, & T. Nishigushi, 13–35. London: Macmillan.

Krippendorff, K. 2004. Content analysis: an introduction to its methodology. Thousand Oaks: Sage.

Laitinen, E. K. 2002. A dynamic performance measurement system: evidence from small Finnish technology companies. Scandinavian Journal of Management, Vol. 18, Iss. 1,65-99,

Laitinen, E. K., Länsiluoto, A. & Ulvila, M.. 2010. Causality and multidimensionality of strategic performance management systems: the impact on managers' satisfaction. International Journal of Accounting, Auditing and Performance Evaluation, Vol. 6 No. 1, 28 - 53

Lawrence, S. & Sharma, U. 2002. Commodification of Education and Academic Labour—Using the Balanced Scorecard in a University Setting, Critical Perspectives on Accounting, Vol. 13, Iss. 5–6, 661-677.

Lawrie, G. & Cobbold, I. 2004. Third-generation balanced scorecard: evolution of an effective strategic control tool. International Journal of Productivity and Performance Management. Vol. 53 Iss. 7, 611 – 623.

Lecklin, T. 2001. Balanced scorecard 1990-luvulla johtamismallina. Pro gradu-tutkielma. Lappeenranta: Lappeenrannan teknillinen korkeakoulu.

Lee, D. & Stajkovic, A. D. 2005. Interpersonal trust and emotion as predictors of cooperation in work teams. Paper presented at the Academy of Management Meeting, Honolulu, August 5–10.

Lee, G. Bennet & Oakes. 2000. Technological and organisational change in small- to medium-sized manufacturing companies: A learning organisation perspective. International Journal of Operations & Production Management. Vol. 20, No. 5, 549–572.

Lennie, I. 1999. Beoynd Management. London: Sage.

Leventhal, G. S. 1980. What should be done with equity theory? In Social exchange: Advances in theory and research, K. J. Gergen, M. S. Greenberg & R. H. Willis (Eds.), 27-55. New York: Plenum Press.

Levin, D. Z., Cross, R., Abrams, L. C., & Lesser, E. L. 2002. Trust and knowledge sharing: A critical combination. IBM Institute for Knowledge-Based Organizations, 1-9.

Likert, 1961. New Patterns of Management. New York: McGraw-Hill.

Lilius, R. 2012. The Finnish IT industries in transition. Defining and Measuring the Finnish Software Product and IT Services Industries by Applying Theoretical Frameworks. Acta Universitatis Lappeenrantaensis 486. Lappeenranta: Lappeenranta University of Technology.

Lindkvist, L. 2005. Knowledge Communities and Knowledge Collectivities: A Typology of Knowledge Work in Groups. Journal of Management Studies. Vol.42, Iss. 6, 1189–1210.

Lipe, M. G & Salterio, S. 2002. A note on the judgmental effects of the balanced scorecard's information organization. Accounting, Organizations and Society, Vol. 27, 531–540.

Lissack, M. R. & Roos, J. 2000. The Next Common Sense, The e-Manager's Guide to Mastering Complexity. London: Nicholas Brealey.

Littler, K., Aisthorpe, P., Hudson, R. & Keasey, K. 2000. A new approach to linking strategy formulation and strategy implementation: an example from the UK banking sector. International Journal of Information Management, 20 (2000), 411-428.

Llewellyn, S. & Milne, M. J. 2007. Accounting as codified discourse. Accounting, Auditing & Accountability Journal, Vol. 20 Iss: 6, 805 – 824.

Loch, C. H. 2008. Mobilizing an R&D Organization Through Strategy Cascading. Research-Technology Management, Vol. 51, No. 5, 18-26.

Lowendahl, B. 2005. Strategic management of professional service firms. 3rd edn. Copenhagen: Copenhagen Business School Press.

Löwendahl, B. & Revang, 1998. Challenges to Existing Strategy Theory in Post-industrial Society. Strategic Management Journal 19, 755–773.

Lukka, K. & Granlund, M. 2002. The fragmented communication structure within the accounting academia: the case of activity-based costing research genres. Accounting, organizations and society, Vol. 27, Iss. 1-2, 165-190.

Lurati, F. & Eppler, M. J. 2006. Communication and Management Researching Corporate Communication and Knowledge Communication in Organizational Settings. Studies in Communication Sciences, Vol. 6, No. 2, 75-98.

Lönnqvist, A., Kujansivu, P. & Antikainen, R. 2006. Suorituskyvyn mittaaminen - tunnusluvut asiantuntijaorganisaation johtamisvälineenä, 2nd ed. Helsinki: Edita.

Malina, M. A. & Selto, F.H. 2001. Communicating and controlling strategy: an empirical study onf the effectiveness of the balanced scorecard. Journal of Management Accounting Research. Vol. 13. No. 1., 1-53.

Malmi, T. 2001. Balanced scorecards in Finnish companies: A research note. Management Accounting Research, Vol. 12, No. 2., 207-220.

Malmi, T., Peltola, J. & Toivanen, J. 2002. Balanced Scorecard – Rakenna ja sovella tehokkaasti. Helsinki: Talentum Media.

Mason, E. S. 1949. The current state of the monopoly problem in the United States. Harvard Law Review 62, 1265-1285.

Mantere, S. 2003. Citizen, Champion, Cynic. Social roles in the strategy process. Industrial Management and Work and Organizational Psychology Dissertation Series No 5. Espoo: Helsinki University of Technology.

Maravelias, C. 2003. Post-Bureaucracy – control through professional freedom. Journal of Organizational Change Management, Vol. 16, No. 5, 547-566.

March, J. G. & Simon, H. A. 1958. Organizations. Oxford, UK: John Wiley & Sons.

Maslow, A. H. 1965. Eupsychian Management: A Journal. Homewood: Irwin and Dorsey Press.

Masterson, S., Lewis K., Goldman, B. & Taylo,r M. 2000. Integrating Justice And Social Exchange: The Differing Effects Of Fair Procedures And Treatment On Work Relationships. Academy Of Management Journal, Vol. 43, No. 4, 738-748.

Matthews, J. H. & Candy, P. C. 1999. New dimensions in the dynamics of learning and knowledge. In Understanding Learning at Work, eds. D. Boud and J. Garrick, 47-64. London: Routledge.

McAllister, D. J. 1995. Affect- and Cognition-Based Trust as Foundations for Interpersonal Cooperation in Organizations.' Academy of Management Journal, Vol. 38, No. 1, 24–59.

McGregor, D. 1960. The human side of enterprise. New York: McGraw-Hill.

McPhee, R . D. 1985. Formal Stucture and Organizational Communication. In Organizational communication: Traditional themes and new directions. R. D. McPhee & Thompkins P. K. (Eds.), 149-177. Beverly Hills: Sage.

McPhee, R. D & Poole, M.S. 2001. Organizational structures and configurations. in New Handbook of Organizational Communication, F. M. Jablin and L. Putnam (Eds.), 503-543. Thousand Oaks: Sage.

Merchant, K. A. & Van Der Stede, W. A. 2007. Management Control Systems: Performance Measurement, Evaluation and Incentives. 2nd edn. Harlow: Pearson.

Meristö, T., Leppimäki, S., Laitinen, J. & Tuohimaa, H. 2008. Tulevaisuuden osaamistarpeet teknologiateollisuudessa. Yhteenvetoraportti toimiala-kohtaisista yrityskyselyistä. Turku: Teknologiateollisuus ry.

Meyer, M. W. 2002. Rethinking performance measurement: beyond the balanced scorecard. Cambridge: Cambridge University Press.

Miles, R. E. 1965. Human Relations Or Human Resources. Institute of Industrial Relations, University of California.

Minzberg, H. & McHugh, A. 1985. Strategy formation in an adhocracy. Administrative Science Quarterly, Vol. 30, 160 - 97.

Minzberg, H. & Waters, J. A. 1985. Of strategies, deliberate and emergent. Strategic Management Journal, 6, 257-272.

Modaff, D. P., DeWine, S. and Butler, J. P. 2007. Organizational Communication: Foundations, Challenges, and Misunderstandings. Boston: Pearson / Allyn & Bacon.

Monge, P. R. & Contractor, N.S. 2000. Emergence of communication networks. In New handbook of organizational communication, (Eds.) F. Jablin & L. Putnam, 440–502. Newbury Park: Sage.

Morgan, G. 1997. Images of Organization. Thousand Oaks: Sage.

Morse, J. M. 2010. Sampling in Grounded Theory. In The SAGE Handbook of Grounded Theory, eds. A. Bryant & K. Charmaz. Paperback Ed., 229-244. London: Sage.

Mumby, D. & Stoh,l C. 1996. Disciplining organizational communication studies. Management Communication Quarterly, Vol. 10, No. 1, 50-72.

Mumby, D & Mease, J. 2011. Organizational Discourse. In Discourse Studies: A Multidisciplinary Introduction, (Ed.) van Dijk. 2nd edn, 283-302. London: Sage.

Mäntylä, S. 2006. Myyteistä todellisuuteen - henkilöstöhallinnon haasteet ICT-alalla. Sosiologian tutkimuksia A27. Turku: Turun yliopisto.

Nag, R., Corley, K. G. & Gioia, D. A. 2007. The intersection of organizational identity, knowledge, and practice: Attempting strategic change via knowledge grafting. Academy of Management Journal. Vol 50, No.4, 821-847.

Naumanen, M. 2002. Nuorten teknologiayritysten menestystekijät. Helsinki : Sitra.

Neely, A. 1999. The performance measurement revolution: why now and what next? International Journal of Operations & Production Management, Vol. 19, Iss: 2, 205-228.

Neely, A. 2008. Does the balance scorecard work: an empirical investigation. RP 1/08, Cranfield University School of Management.

Nelson, S., Brunetto, Y., Farr-Wharton, R. & Ramsay, S. 2007. Organisational effectiveness of Australian fast growing small to medium-sized enterprises (SMEs), Management Decision, Vol. 45 Iss: 7, 1143 – 1162.

Neuendorf, K. A. 2002. The content analysis guidebook. Thousand Oaks: Sage.

Niven, P. R. 2008. Balanced scorecard step-by-step for government and nonprofit agencies. 2nd edition. John Viley & Sons, Hoboken NJ.

Nonaka, I. 1991. The Knowledge-Creating Company. Harvard Business Review, November-December, 96-104.

Nonaka, I. 1994. A dynamic theory on organizational knowledge-creation. Organizational Science Vol. 5. No.1, 15-37.

Nonaka, I. & Takeuchi, H. 1996. The Knowledge-Creating Company. New York: Oxford University Press.

von Nordenflycht, A. 2010. What is a professional service firm? Toward a theory and taxonomy of knowledge-intensive firms. Academy of Management Review, Vol. 35, No. 1, 155–174.

Nørreklit, H. 2000. The balance on the balanced scorecard— a critical analysis of some of its assumptions. Management Accounting Research 11, 65-88.

Nørreklit, H. 2003. The Balanced Scorecard: what is the score? A rhetorical analysis of the Balanced Scorecard. Accounting, Organizations and Society 28, 591–619.

Norton, D. P. 2000. Beware: the unbalanced scorecard. Balanced Scorecard Report, Reprint #B0003E, Harvard Business School Publishing.

Näsi, J. 1979. Yrityksen suunnittelun perusteet. Käsitteellismetodologiset rakenteet ja tieteenfilosofinen tausta, (Fundamentals of Business Planning. Conceptual Methodological Constructions and Philosophical Background). Yrityksen taloustieteen ja yksityisoikeuden laitoksen julkaisuja. Tampere: Tampereen Yliopisto.

Näsi, J. & Aunola, M. 2002. Strategisen johtamisen teoria ja käytäntö. Metalliteollisuuden kustannus, Helsinki.

Okkonen, J. 2007. Democracy in management - the new coming of MBO via organisational dialogue. Benchmarking: An International Journal. Vol. 14 No. 1, 7-21.

Olve, N-G., Roy J. & Wetter, M. 1998. Balanced Scorecard – yrityksen strateginen ohjausmenetelmä. 2nd ed. Translated from Swedish by Maarit Tillman. Porvoo: WSOY.

Olve, N-G., Roy, J., Roy S. & Petri, C-J. 2003 Making scorecards actionable: balancing strategy and control. Chichester: Wiley.

Osnowitz, D. 2006. Occupational Networking as Normative Control. Collegial Exchange Among Contract Professionals. Work and Occupations, Vol. 33, No. 1, 12-41.

Oyon, D., Mooraj, S., Hostettler, D. 1999. The Balanced Scorecard – a Necessary Good or an Unnecessary Evil? European Management Journal. Vol. 17, No. 5, 481–491.

Pakarinen, T. 2007. Tuloksellisuusarviointi ja henkilöstöjohtaminen muutosmekanismeina julkisessa tieto-organisaatiossa. Helsinki: Suomen Kuntaliitto, Kuntatalon paino.

Palttala, P. & Vos, M. 2011. The crisis communication scorecard: Supporting emergency management by authorities. In Developing a crisis communication scorecard: outcomes of an international research project 2008-2011 (ref.), (eds.). M. Vos, R. Lund., Z. Reich, & H. Harro-Loit, 12-48. Jyväskylä studies in humanities, 152. Jyväskylä: University of Jyväskylä.

Parker, I. 1992. Discourse dynamics: Critical analysis for social and individual psychology. London: Routledge.

Parker L. D. & Ritson P. 2005. Fads, stereotypes and management gurus: Fayol and Follett today, Management Decision, Vol. 43, No. 10, 1335-1357.

Parker Follett, M.. 1942. Dynamic administration: the collected papers of Mary Parker Follett.New York: Harper.

Parviainen, T. 2006. Kollektiivinen tiedonrakentaminen asiantuntijatyössä. In Kollektiivinen asiantuntijuus, (ed.) J. Parviainen, 155-187. Tampere: Tampereen yliopistopaino.

Patton, J. R., 2007. Metrics for knowledge-based project organizations. SAM Advanced Management Journal, Vol. 72, No. 1., 33.

Pearce, C. L. 2004. The future of leadership: Combining vertical and shared leadership to transform knowledge work. Academy of Management Executive, Vol. 18, No. 1., 47–57.

Peng, W. & Littlejohn, D. 2001. Organizational communication and strategy implementation - a primary inquiry, International Journal of Contemporary Hospitality Management, Vol 13, No.7, 360-363.

Peters, T. & Austin, N. A. 1985. Passion for Excellence. New York: Random House.

Peters, T. & Waterman, R. H. 1982. In search of excellence: Lessons from America's best-run companies. New York: Harper & Row.

Peuhu, L. 2008. Liiketoimintastrategisten vaatimusten syntyminen ja niiden toteutumisen arviointi keskisuurten yritysten toiminnan-ohjausjärjestelmähankkeissa. Tapaustutkimus kolmesta teollisuus-yrityksestä ja aineistolähtöinen teoria. Acta Universitatis Lappeenrantaensis 323. Lappeenranta: Lappeenrannan teknillinen yliopisto.

Phillips, N., Sewell, G. & Jaynes, S. 2008. Applying critical discourse analysis in strategic management research. Organizational Research Methods, Vol. 11, No. 4, 770-789.

Porter, M. E. 1980. Competitive Strategy: Techniques for Analyzing Industries and Competitors. New York: Free Press.

Porter, M.E. 1985. Competitive Advantage. New York: Free Press.

Porter, M.E. 1998. On Competition. Boston: Harvard Business School.

Powell, W. W. & Snellman, K. 2004. The Knowledge Economy. Annual Review of Sociology, Vol. 30, 199-220.

Puiro, J. 2001. Balanced Scorecard toiminnan seuraamisen ja ohjaamisen väline. Balanced Scorecard Seminar, Arthur Andersen. Helsinki 6.3.2001.

Prahalad, C. K. & Hamel, G. 1990. The Core Competence of the Corporation. Berlin: Springer.

Pratkanis, A. & Aronson, E. 1992. Age of propaganda: The everyday use and abuse of persuasion. Freeman, New York.

Putnam L., Phillips N. & Chapman P. 1996. Metaphors for communication and organization. In Handbook of organizational studies, (Eds.) S. Clegg, C. Hardy & W. Nord, 375–408. London: Sage

Pyöriä, P. 2006. Tietoyhteiskunta, tietotyö ja asiantuntijuus. In Kollektiivinen asiantuntijuus, (ed.) J. Parviainen, 55-81. Tampere: Tampereen yliopistopaino.

Pyöriä, P., Melin, H. & Blom, R. 2005. Knowledge Workers in the Information Society. Tampere: Tampere University Press.

Quirke, B. 1995. Communicating Change. London: McGraw-Hill.

Raelin, J. A. 2011. The End of Managerial Control? Group Organization Management, Vol. 36, No. 2, 135-160.

Raelin, J. A. 2006. The basis for the professional's resistance to managerial control. Human Resource Management, Vol. 2, No. 2, 147-175.

Raelin, J. A. 2008. Work-Based Learning: Bridging Knowledge and Action in the Workplace. San Francisco: Jossey-Bass.

Redding, W. C. & Tompkins, P. K. 1988. Organizational communication: Past and present tenses. In GM Goldhaber & GA Barnett (Eds.), Handbook of organizational communication, 5-33. Norwood: Albex.

Richards, L. & Morse, J. M. 2007. Readme First for an Introduction to Qualitative Methods, 2nd ed. Newbury Park: Sage.

Rigby, D. & Bilodeau, B. 2011. Management Tools and Trends 2011. Available online at http://www.bain.com/publications/business-insights /management-tools-and-trends-2011.aspx# [Accessed January 9th 2013]

Robertson, M. & Swan, J. 2003. 'Control – What Control?' Culture and Ambiguity Within a Knowledge Intensive Firm. Journal of Management Studies. Vol. 40, Iss. 4, 831–858.

Rogers, E. M. 1962. Diffusion of innovations. New York: Free Press.

Rompho, N. 2005. Why the Balanced Scorecard Fails in SMEs: The Case Study. Extended abstract presented in Stimulating Manufacturing Excellence in Small and Medium Enterprises, SMESME 2005.

Rothenberg, S. 2003. Knowledge Content and Worker Participation in Environmental Management at NUMMI. Journal of Management Studies, Volu Vol. 40 Iss. 7, 1783-1802.

Rouhiainen-Neunhäuserer, M. 2009. Johtajan vuorovaikutusosaaminen ja sen kehittyminen. Johtamisen viestintähaasteet tietoperustaisessa organisaatiossa.Jyväskylä Studies in Humanities (128), Jyväskylä: Jyväskylä University.

Rouvinen, P. & Ylä-Anttila, P. 2003. CASE STUDY: Little Finland's Transformation to a Wireless Giant. In The Global InformationTechnology Report 2003–2004, (Eds.) S. Dutta, B. Lanvin & F. Paua, 87-108.New York: Oxford University Press.

Ruohonen, M. 2004. Emerging leadership cultures in ICT industry. Paper presented in IRIS27 conference, August 14-17, Falkenberg, Sweden.

Ruohonen, M. & Lahtonen, M. Tietotyön muuttuvat työkulttuurit ja yritysten strategiat –projektin lähtökohdat, menetelmät ja tulokset.In Tietoyritysten muuttuvat työkulttuurit, (Eds.) Ruohonen M., Kasvio A., Kultanen T., Lahtonen M., Lehtonen J. & Vanne T, 13-20. Tampere: Tampere University Press.

Ruohonen, M., Kultanen, T., Lahtonen, M., Liikanen, H., Rytkönen, T. & Kasvio, A. 2002. Emerging Knowledge Work and Management Cultures in ICT Industry – preliminary findings. Sitran raportteja 22, 7-22. Helsinki: Edita.

Ryan, B., Scapens, R.W., Theobald, M. 2002. Research Method and Methodology in Finance and Accounting, 2nd ed. Padstow: Thomson.

Saari, S. 1998. Johtamisen välineiden logiikka ja epälogiikka. Espoo: Mido.

Sahlin-Andersson, K. & Engwall, L. 2002. Carriers, Flows and Sources of Management Knowledge. In The Expansion of Management Knowledge:

Carriers Flows and Sources, (Eds.) K. Sahlin-Andersson & L. Engwall, 3-32. Stanford: Stanford University Press.

Santalainen, T. 2009. Strateginen ajattelu & toiminta. Helsinki: Talentum.

Scapens, R. w. 2004. Doing Case Study Research. In The Real Life Guide to Accounting Research: A Behind-the-Scenes View of Using Qualitative Research Methods, Eds. C. Humprey & B. Lee. Amsterdam: Elsevier.

Scarbrough, H. 1999. Knowledge as Work: Conflicts in the Management of Knowledge Workers. Technology Analysis & Strategic Management, Vol. 11, No. 1, 5-16.

Scarso, E. & Bolisani, E. 2010. Knowledge-Based Strategies for Knowledge Intensive Business Services: a Multiple Case-study of Computer Service Companies. Electronic Journal of Knowledge Management, Vol. 8 No. 1, 151 – 160.

Scott, W.R. 1992.. Organizations: Rational, natural, and open systems, 3rd edn. Englewood Cliffs : Prentice Hall.

Schein, E. 1985. Organizational Culture and Leadership. San Francisco: Jossey-Bass Publishers.

Schein, E. 2004. Organizational Culture and Leadership San Francisco: Jossey-Bass Publishers.

Seeck, H. 2008. Johtamisopit Suomessa: Taylorismista innovaatioteorioihin. Helsinki: Gaudeamus.

Senge, P. 1990. The Fifth Discipline: The Art & Practice of The Learning Organization. New York: Doubleday.

Simon, H. A. 1991. Bounded rationality and organizational learning. Organization Science, 2, 125- 134.

Sivunen, A. 2007. Vuorovaikutus, viestintäteknologia ja identifioituminen hajautetuissa tiimeissä. Jyväskylä Studies in Humanities 79. Jyväskylä: University of Jyväskylä.

Smith, W. K. & Lewis, M. W. 2011. Toward a Theory of Paradox: A Dynamic Equilibrium Model of Organizing. Academy of Management Review, Vol. 36, No. 2, 381-403.

Sotarauta, M., Linnamaa, R. & Suvinen, N. 2003. Tulkitseva kehittäminen ja luovat kaupungit: Verkostot ja johtajuus Tampereen kehittämisessä. Tampereen yliopisto, Alueellisen kehittämisen tutkimusyksikkö. TEK. Sente-julkaisuja 16/2003. Tampere: Tekniikan Akateemisten Liitto.

Spivey, W. A., Munson, M. J. & King, A. D. 2010. Growth among technology service firms: insights from the balanced scorecard. International Journal of Services Technology and Management, Vol. 13, No. 1/2, 63–84.

Stemsrudhagen, J. I. 2003. The structure of balanced scorecards: empirical evidence from Norway. Working Paper No. 24/03, Institute for Research in Economics and Business Administration, Bergen, Norway.

Stewart, T. 1998. Intellectual Capital: New Wealth of Organizations. New York: Doubleday/Currency.

Styhre, A., Wikmalm, L., Olilla, S. & Roth, J. 2010. Expert or speaking partner? Shifting roles and identities in consulting work. Leadership and Organization Development Journal. Vol. 31, No. 2, 159-175.

Ståhle, P. & Gönroos, M. 1999. Knowledge Management: tietopääoma yrityksen kilpailutekijänä. Porvoo: WSOY.

Sullivan, P. & McCarthy, J. 2005. A Dialogical Approach to Experience-based Inquiry. Theory & Psychology, Vol. 15 No. 5, 621–638.

Sveiby, K. E. 1997. The new organizational wealth: managing & measuring knowledge-based assets. Emeryville: Berrett-Koehler Publishers.

Sveiby, K-E. 2001. A Knowledge-based theory of the firm to guide in strategy formulation. Journal of Intellectual Capital, Vol. 2 No. 4, 344–358.

Stix, M. 2010. How Control Fosters Learning. The Association between Control Mechanisms and Firm Capabilities. Doctoral dissertation. Vienna University of Economics and Business, Institute for Strategic Management.

Takala, T. 1999. Liikkeenjohdon kehityshistoria. Jyväskylä: Atena.

Taylor, F. W. 1911. 1911. Principles of Scientific Management. New York: Harper Borthers.

Taylor, B. C & Trujillo, N. 2001. Qualitative Research Methods. In New Handbook of Organizational Communication, F. M. Jablin & L. Putnam (Eds.), 161-195. Thousand Oaks: Sage.

Taylor, J. R., Cooren, F., Giroux, N., & Robichaud, D. 1996. The communicational basis of organization: Between the conversation and the text. Communication Theory, Vol.6, 1-39.

Taylor, J. R., Flanagin, A. J., Cheney, G., & Seibold, D. R. (2001). Organizational communication research: Key moments, central concerns, and future challenges. Communication Yearbook, Vol. 24, 99–137.

Taylor, J. R. & van Every, E. J. 1993. The Vulnerable Fortress: Bureaucratic Organization and Management in the Information Age. Toronto: Toronto University Press.

Taylor, J. R. & van Every, E. J. 2000. The emergent organization: Communication as its site and surface. Mahwah: Lawrence Erlbaum Associates.

Teece, D. J., Pisano, G., & Shuen, A. (1997). Dynamic capabilities and strategic management. Strategic Management Journal, 18 (7), 509–533.

Teigland, R. & Hamrefors, S. 2005. Utveckling av kommunikationsnätverk i kunskapsföretag (Developing informal networks in knowledge-intensive organizations). Research report published by Swedish Public Relations Association. Available online at http://www.sverigeskommunikatorer.se/Global/Media/Fakta%20och%20verktyg/Forskning/2_05.pdf [Accessed at 18th January 2013]

Thompson, K. R.& Mathys, N. J. 2008. The Aligned Balanced Scorecard: An Improved Tool for Building High Performance Organizations. Organizational Dynamics, Vol. 37, No. 4, 378-393.

Toivanen, J. 2001. Balanced Scorecardin implementointi ja käytön nykytila Suomessa. Lappeenranta: Lappeenrannan teknillinen korkeakoulu.

Tourish, D. & Hargie, O. 1998. Communication between managers and staff in the NHS: Trends and prospects. British Journal of Management, 9, 53-71.

Treacy, M. & Wiersema, F. 1993. Customer Intimacy and Other Value Disciplines. Harvard Business Review, 1993, Vol. 71, Iss. 1, 84-93.

Treacy, M. & Wiersema, F. 1995. The discipline of market leaders: Choose your customers, narrow your focus, dominate your market. New York: Perseus/Basic Books.

Tsoukas, H. 2009. A dialogical approach to the creation of new knowledge in organizations. Organization Science, Vol. 20, 941-957.

Tsoukas, H. & Mylonopoulos, N. 2004. Introduction: Knowledge Construction and Creation in Organizations. British Journal of Management, Vol. 15, No. S1, S1-S8.

Tucker, M. L., Meyer, G. D. & Westerman, J. W. 1996. Organizational communication: Development of Internal Strategic Competitve Advantage. The Journal of Business Communication, Vol. 33, No. 1, 51-69.

Ukko, J., Tenhunen, J. & Rantanen, H. 2007. Performance measurement impacts on management and leadership: Perspectives of management and employees, International Journal of Production Economics. Vol. 110, Iss. 1–2, 39-51.

Ukko, J. Karhu, J. & Pekkola, S. 2008. Employees satisfied with performance measurement and rewards: is it even possible? International Journal of Business Excellence, Vol. 2, No. 1, 1-15.

Ukko, J. Karhu, J. & Rantanen, H. 2007. How to communicate measurement information successfully in small and medium-sized enterprises: a regression model. International Journal of Information Quality, Vol. 1, No. 1, 41-59.

Un, C. A. & Cuervo-Cazurra, A. 2004. Strategies for Knowledge Creation in Firms. British Journal of Management, Vol.15, No. S1, 27–41.

Vakola, M. & Wilson, I. 2004. The challenge of virtual organisation: critical success factors in dealing with constant change. Team Performance Management, Vol. 10, (5/6), 112-120.

Valtiovarainministeriö. 1978. Miten edetä tavoitteelliseen johtamiseen. [julk.] Valtiovarainministeriö. Suunnittelusihteeristö. Helsinki: Valtiovarainministeriö.

Varney, J. 1996. Techniques. The power of dialogue. Management Development Review, Vol. 9, No. 2, 30–32.

Viljanen, M. 2006. "Täytyykö töissä niin viihtyäkään". Henkilöstövoimavarojen johtamisen tuloksellisuus tietotekniikka-ammateissa. Turun kauppakorkeakoulun julkaisuja, sarja A:9. Turku: Turku School of Economics.

Volberda, H. W. 1996. Toward the flexible form: How to remain vital in hypercompetitive environments. Organization Science, Vol. 7, No. 4, 359-374.

Volberda, H. 1998. Building the Flexible Firm. New York: Oxford University Press.

Vos, M. & Schoemaker, H. 2004. Accountability of communication management. A Balanced Scorecard for communication quality. Utrecth: LEMMA Publishers.

Vos, M. & Schoemaker, H. 2005. Integrated communication. Concern, internal and marketing communication. 3rd edn. Utrecth: LEMMA Publishers.

Vygotski, L.S. 1978. Thought and Language. Cambridge, MA: MIT Press.

de Waal, A. A. 2003. Behavioral factors important for the successful implementation and use of performance management systems. Management Decision, Vol. 41, No. 8, 688-697.

de Wit, B. & Meyer, R. 2010. Strategy: process, content, context: an international perspective. 4th ed. Andover, UK: Cengage Learning Business Press.

Waterman, R.H. 1987. The renewal factor. New York: Bantam.

Weick, K.E & Quinn, R.E. 1999 Organizational change and development. Annual Review of Psychology, Vol. 50, 361-386.

Wenger, E. 1999. Communities of Practice. Learning, meaning and identity, Cambridge: Cambridge University Press.

Wenisch S. 2004. The diffusion of a balanced scorecard in a divisionalized firm: Adoption and implementation in a practical context. Doctoral dissertation. Umeå, Umeå University.

Whittington, R. 1996. Strategy as Practice. Long Range Planning. Vol. 29, No. 5, 731-735.

Whittington, R. 2006. Completing the practice turn in strategy research. Organization Studies. Vol. 27, No. 5, 613–634.

Whittington, R., Molloy, E., Mayer, M. & Smith, A. 2006. Practices of Strategising/Organising: Broadening Strategy Work. Long Range Planning. Vol. 39, No. 6, 615-29.

Wickham, P. 2007. Strategic communication for the growth-orientated organization.Business Strategy Series. Vol. 8, No. 1. 64-71.

Williams, C. C. 2005. Trust diffusion: The effect of interpersonal trust on structure, function, and organizational transparency. Business & Society, Vol. 44, No. 3, 357-368.

Willis, J. 2004. Foundations of Qualitative Research. Interpretive and critical approaches. Thousand Oaks: Sage.

Wilson, D. O. & Malik S. D. 1995. Looking for a few good sources: Exploring the intraorganizational communication linkages of first line managers. Journal of Business Communication, Vol. 31, 31-48.

Womack, J. P. & Jones, D. T. 1996. Lean Thinking: Banish Waste and Create Wealth in Your Corporation. New York: Free Press.

Zeffane, R., Tipu, S. & Ryan, J.C. 2011. Communication, commitment & trust: Exploring the triad. International Journal of Business and Management, Vol.6, No. 6, 77-87.

Zerfass, A. 2005. Die Corporate Communications Scorecard. In Kommunikations-management, (Eds.) Bentele, G., Piwinger, M. & Schönborn G., 1-24. Neuwied/Kriftel, Luchterhand.

Yates, J. & Orlikowski, W. J. 1992. Genres of Organizational Communication: A Structurational Approach to Studying Communication and Media. The Academy of Management Review, Vol. 17, No. 2, 299-326.

Yin, R. K. 2003. Case study research. Design and methods. 3rd edn. Thousand Oaks: Sage.

Young, L. & Daniel, K.2003. Affectual trust in the workplace. The International Journal of Human Resource Management, 14 (1), 139-155.

Åberg, L. 1997. Viestinnän strategiat. Juva: WSOY.

Åkerberg, A. 1998. Meanings of relationships in knowledge-intensive work contexts. Publications of the Swedish School of Economics and Business Administration Nr 70. Helsinki: Swedish School of Economics and Business Administration.

APPENDIX 1 Interview questions (in Finnish)

TAUSTAKYSYMYKSET
Kerro lyhyesti koulutus- ja työhistoriastasi. Millaisissa tehtävissä toimit nykyisessä firmassasi? Kerro työssäsi olevista tilanteista, jossa joudut tekemään ratkaisuja tai valintoja. Mitkä asiat ohjaavat päätöksiäsi?
SISÄLTÖKYSYMYKSET
Millainen on tyypillinen tilanne, jossa kuulet firman tuloksesta? Kerrotaanko talousluvuista muissa tilanteissa?
Millä tavoin puhutte omassa yksikössä tai tiimissä firman talousasioista?
Liittyvätkö talousasiat ja niistä kertominen mitenkään omaan työhösi? Jos liittyvät, niin millä tavoin? Tiedätkö onko työllesi asetettu rahallisia tavoitteita? Jos on, niin miten ne vaikuttavat työhösi? Entä keskusteletko asiakkaiden kanssa firmasi taloudellisesta tilanteesta? Millaisissa tilanteissa?
Ajatellaan, että asiakas on tyytymätön viimeisimpään projektitoimitukseen johon osallistuit – miten sinä saat tietää tästä? Kenelle asiakkaan reklamoinnista kerrotaan firman sisällä? Miksi? Keskustellaanko asiakkaista yleisesti firman kahvipöydissä?
Oletetaan että johdolta tulee viesti tehostaa laskutettavan työn määrää – miten sinä saisit kuulla siitä? Entä mitä sitten tekisit? Kenelle kerrot, kun onnistunut laskuttamaan lisää? Miksi?
Millaisia yhdistymisiä eli fuusioita tai supistamisia (esim. yt-menettely) teidän yrityksessä on tehty? Miten olet saanut tietoa näistä? Millaisista asioista viestitään fuusiotilanteissa? Entä supistamistilanteissa? Miten nämä tilanteet ovat näkyneet omassa työssäsi?
Kerro esimerkki tilanteesta, jossa uudesta kollegasta oli sinun työllesi hyötyä. Osaatko kertoa, millä perusteilla teidän firmaan rekrytoidaan uutta väkeä? Millaisia työtä ohjaavia dokumentteja tai suunnittelumalleja teillä on käytössä? Mitä hyötyä niistä on sinulle? Kerro esimerkkejä. Millaista tietoa ne sisältävät? Miten ja milloin niitä päivitetään? Ketkä osallistuvat mallien sisällön ylläpitoon? Miten työtäsi ohjaavat dokumentaatiot ja suunnittelumallit ovat syntyneet?

Kuka määrittää työsi laadun? Miten voit itse vaikuttaa työsi laatuun? Millaisissa tilanteissa olet joutunut opastamaan kollegoita asiakkaan kanssa toimimisessa? Mistä ja miten itse tiedät miten asiakkaan kanssa toimitaan?
Miten firman (teknologia)kumppanit valitaan? Millä tavoin kumppanuuksista kerrotaan sinulle? Miten kumppanuudet vaikuttavat omaan työhösi?
Tiedätkö onko yrityksesi muuttanut toimintaa esim. johonkin lainsäädännön muutoksen vuoksi? Jos on, niin miten sait tietää asiasta? Entä onko kilpailijoiden toiminta vaikuttanut yrityksesi toimintaan mitenkään?
Kerro esimerkki tilanteesta, jossa yrityksesi on lähtenyt tarjoamaan jotain uutta tuotetta tai palvelua. Miten asian kanssa toimittiin? Miten tuotteesta kerrottiin talon sisällä? Kenen tehtävänä on esitellä uutta tuotetta tai palvelua asiakkaille? Mistä yrityksesi keksii tai luo uudet tuotteet ja palvelut?
Joku kehittää omassa yksikössäsi kehittää täysin uuden ratkaisun toistuvasti asiakkailla olleeseen ongelmaan – mitä sitten tapahtuu? Miten sinä saat kuulla ratkaisusta? Miten asiakas saa kuulla ratkaisusta? Päätyykö ratkaisu koskaan ”paperille” eli dokumentoidaanko sitä mitenkään?
Kuka tai mikä määrittää millaisia asioita sinun pitää työssäsi opiskella? Ajatellaan tilanne, että huomaat asiakkaalla ollessasi uuden projekti-idean, tuoteidean tai muun uuden tavan ”tuoda lisää rahaa taloon”, miten toimit? Mikä merkitys asiakkailla on työsi kannalta? Oletetaan, että asiakas esittää sinulle toiveen haluamastaan uudesta työstä, toimintatavasta tai palvelusta – mitä sitten tapahtuu? Onko tämä muuten tapahtunut sinulle kertaakaan?
Millä tavoin kehität omaa työtäsi? Miksi?
Jos sinä haluaisit muuttaa jotain firman toiminnassa – miten toimisit? Mitä teillä yleensä tapahtuu kun lähdetään kehittämään koko yrityksen toimintaa? Miten näistä kehittämishankkeista kerrotaan? Keitä kehittämiseen osallistuu? Millä tavoin kehitetyt uudet toimintatavat otetaan teillä käyttöön?
Miten omassa yksikössäsi suhtaudutaan firman yhteisiin kehittämishankkeisiin?

Millaisista hankkeista on hyötyä työnne kannalta? Miksi?
Millaisia tavoitteita sinun työlläsi on? Mistä nämä tavoitteet tulevat? Miten voit itse vaikuttaa tavoitteiden sisältöön? Kenen kanssa keskustelet näistä tavoitteista?
Mikä ovat oman yksikkösi / tiimisi tärkeimmät tehtävät yrityksen näkökulmasta?
Entä millaisia tavoitteita yritys on asettanut toiminnalleen?
Miten omaa työtäsi arvioidaan? Miten ja kenen kanssa arviointi tehdään? Miten itse vaikutat tähän arviointiin?
Mitataanko yksikkönne / tiiminne toimintaa jollain mittareilla? Kuka näistä mittareista päättää? Kuinka paljon tiedät siitä miten kollegasi työnsä tekevät?
Tiedätkö mitataanko koko yrityksen toimintaa jollain mittaristolla?
Tiedätkö mikä on yrityksesi visio? Puhutaanko teillä muuten visiosta vai käytetäänkö sen tilalla jotain toista sanaa tai ilmaisua? Mistä ja miten visiosta on viestitty? Kerrottiinko visiosta esim. perehdyttäessä? Onko visio muuttunut jotenkin työssäoloaikanasi? Miten sait kuulla uudesta visiosta?
Entä mikä on yrityksesi toiminta-ajatus? Onko se määritetty jossain tarkasti? Jos on, niin missä ja miten?
Mitkä asiat pitää olla mielestäsi kunnossa jotta yrityksesi menestyy? Ovatko muut kanssasi samaa mieltä näistä asioista? Jutellaanko teillä näistä tekijöistä kahvipöydissä?