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QUESTIONING THE RELEVANCE OF CORPORATE SOCIAL PERFORMANCE MEASUREMENT: FROM "BALANCED" TO "PARADOXICAL" SCORECARDS.

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Abstract: The aim of this paper is to carry out a study on the limits of the concept of Corporate Social Performance (CSP) and its instrumentation in the form of the Balanced Scorecard (BSC) and the Sustainability Balanced Scorecard (SBSC), faced with the paradoxes of sustainable development induced by the existence of different expectations and from various stakeholders. Our purpose is to exceed the neo-institutional decoupling thesis by proposing an approach based on the recognition and management of paradoxes. With this in mind, we explore the opportunities offered by the concept of interactive control (Simons, 1995) and we propose an alternative to the Balanced Scorecard by substituting the concept of a "Paradoxical Scorecard."

Keywords: Sustainability, Decoupling, Sustainability Balanced Scorecard, Paradoxical Scorecard

Introduction

The growing importance of preoccupations linked with sustainable development at the level of corporate management shows the interest of a fundamental reflection on Corporate Social Performance (CSP) and its instrumentation in the form of models for measuring and controlling performance. For many experts or managers, it entails at present the integration in a single performance model, of economic, social and environmental dimensions generally

selected as the three components of sustainable development. This approach coincides with the changing patterns of normative instrumental models for the measurement of performance over the past three decades. This evolution has resulted notably in the emergence of multidimensional models, involving at one and the same time both financial and non-financial measurements and providing a "balanced and integrated" representation of performance measurements (Itnner and Larcker, 1998; Brignall and Modell, 2000). The Balanced Scorecard (BSC) is a prime example (Itnner and Lacker, 1998). It is based notably on the idea of a virtuous chain of causality through which innovation and learning foster operational excellence while enabling customer satisfaction and, ultimately, the creation of shareholder value. But as Brignall (2002) has noted, in its classic form, the BSC reduces its search for balance to three essential Stakeholders: employees, customers and shareholders.

The taking into account of social and environmental considerations required then the extension of the model to a broader set of Stakeholders. It is in this perspective that the concept of the Sustainability Balanced Scorecard (SBSC) emerged which proposes to integrate sustainable development issues at the heart of the logic of the BSC. Despite the reservations of several authors (Bieker and Gminder, 2001; Dyllick and Hockerts, 2002), the SBSC's thus constitute an attempt at the instrumentation of the CSP in that they allow the integration or balancing, within the same performance model, of the economic, social and environmental considerations.

In contrast to this, a neo-institutional reading of the monitoring and reporting practices of CSP severely questions this hypothesis of an integration of the three dimensions of sustainable development and is more inclined to evoke the idea of decoupling. According to the neo-institutional theories, practices and procedures, concepts and management techniques, *"function as powerful myths and many organizations adopt them ceremonially."* (Meyer and Rowan, 1977, p. 340). But there may be a conflict between compliance with the institutionalized rules and the search for effectiveness imposed by the coordination and control of activities. To maintain the *"ceremonial conformity"* and thus ensure their legitimacy, organizations tend to operate a double decoupling: between formal structures oriented towards the search for legitimacy vis-à-vis the outside world and their activities on the one hand; and between their internal operations, in their turn decoupled, on the other. Such an approach breaks with the normative image of the integration and strategic alignment conveyed by the normative and instrumental approaches to management control (Capron and Quairel, 2006). The practices claiming to emanate from CSP appear therefore as institutionalized myths. They proceed more as ceremonial instruments aimed at ensuring the legitimacy of the organization in its institutional field, just like practices registered within the framework of an effective monitoring of performance or an effective accountability to Stakeholders.

Thus, the concept of CSP and its instrumentation in the form of "integrated" or "balanced" performance models, would not stand up to the test of differentiated and contradictory expectations of an expanded set of Stakeholders. As Brignall and Modell have indicated (2000), the multiplicity of interests of Stakeholders requires that organizations conduct arbitration. However, to cope with the conflicts inherent in such arbitration, management must adopt a seemingly irrational and hypocritical strategy.

Several approaches however require the transcendence of the neo-institutional assumption according to which the practices aimed at ensuring the external legitimacy would be purely symbolic and, in all cases, decoupled from internal operational systems (Abernethy and Chua, 1996). The neo-institutional approach must then be enriched by leaning towards strategies

used by directors to meet the conflicting expectations of their various Stakeholders and face up to pressure from these people and their respective degrees of influence. (Oliver, 1991; Kraatz and Zajac, 1996; Weaver et al., 1999). If decoupling is a strategy aimed at circumventing the problem of contradictions and tensions inherent in sustainable development issues, another approach, on the contrary, is to accept the paradoxes of the global performance and make a monitoring object of it. This latter can then become oriented towards a contradictory and political dialog concerning multiple and conflicting issues of sustainable development. The concept of interactive control developed by Simons (1995) could, under these conditions, be particularly successful in establishing a form of political control in the sense of Hofstede (1978). The question then arises of the instrumentation of such a control. It would therefore be necessary to accept that on a single dashboard, targets and measurements coexisted, reflecting conflicting issues - these contradictions being aimed at stimulating interactive discussions. To this end, it would be useful to replace the concept of "balanced scorecard" by that, altogether more appropriate, of "paradoxical scorecard".

The purpose of this article is to reflect upon the limitations of the "integrated" or "balanced" models for measurement of the CSP and their instrumentation in the form of Balanced Scorecards or Sustainability Balanced Scorecards, faced with the paradoxes of sustainable development which create differentiated and contradictory expectations of different Stakeholders. Our aim is to exceed the theory of neo-institutional decoupling by offering an approach based on the recognition and management of paradoxes. To this end, we explore the opportunities offered by the concept of interactive control (Simons, 1995) and offer an alternative to the Balanced Scorecard by substituting the concept of "Paradoxical Scorecard."

Our approach is motivated by a triple theoretical, methodological and managerial interest: on a theoretical level, the article mobilizes the neo-institutional theories (DiMaggio and Powell 1977; Meyer and Rowan, 1977) and will study the conditions for surpassing the decoupling thesis by taking into account the model of the control levers of Simons (1995) as well as strategies of actors and power relations between Stakeholders, starting from notably, an approach based on the analysis of paradoxes (Poole and Van de Ven, 1989; Lewis, 2000, Smith and Lewis, 2011). On a methodological level, it means developing a conceptual analysis aimed at formulating research proposals in the context of future empirical research. Finally on a managerial level, it means exploring possible ways of instrumentation for an interactive control promoting monitoring in paradoxical contexts.

After putting the concept of CSP to the test regarding contradictions arising from different expectations of Stakeholders and the thesis of neo-institutional decoupling (1), we explore the prospects for the interactive monitoring of paradoxes of sustainable development, based on a contradictory strategic dialogue around sustainable development issues from an instrumentation based on the concept of a "paradoxical scorecard" (2).

1. The limits of an integrated or balanced representation of the CSP in the face of the paradoxes of sustainable development

Sustainable development is primarily a macro-economics concept. According to the Bruntland Report[1], which provides a definition of reference, it is *"a mode of development that meets the needs of the present without compromising the ability of future generations to meet their own needs."* This would generally result in compliance with a triple requirement of economic prosperity, social justice and respect for the environment. At the company level, the issue of sustainable development can be declined through the idea that the social responsibility of the company rests on its ability to meet the expectations of society in economic, social and environmental terms. The green paper of the Commission of the European Union defines Corporate Social Responsibility thus *"as a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis"*[2]. It is upon this ability of the company to integrate economic, social and environmental dimensions in its management that representations of the current concept of CSP now seem to be based. They tend towards a multidimensional performance model aimed at integrating the three dimensions of sustainable development and, thus, the expectations of a wider range of Stakeholders. But the taking into account of differentiated and conflicting interests of various Stakeholders in an integrated performance measurement raises many questions. Firstly, it is worth noting the conceptual and empirical limitations of the concept of CSP (1.1.). Then, it is important to consider the ideal of integrated or balanced performance, as represented by the BSC (1.2.). Finally, a neo-institutional reading of Corporate Social Performance issues tends to weaken the model by suggesting more the hypothesis of a decoupling than that of integration (1.3.).

1.1. The conceptual and empirical limitations of the CSP

Interest in performance measurement, which cannot be reduced solely to economic and financial criteria, appears relatively early in the United States, and particularly, in contributions to the *"Business and Society"* approach which refers to the concept of *"Corporate Social Performance"* (CSP). The concept of CSP is then treated consubstantially with those of *"Corporate Social Responsibility"* (CSR1) or *"Corporate Social Responsiveness"* (CSR2) which appear as its *"sister notions"* (Wood, 2010). However, for many authors, a fundamental problem with the *"Business and Society"* field lies in the fact that there are no robust definitions of the concepts of CSP, CSR1[3] and CSR2[4] (Clarkson, 1995; Wood, 1991). Carroll's model (1979) is one of the first attempts at the clarification of concepts. According to him, the three dimensions of CSP should be articulated and interconnected: the social responsibility that encompasses all the company's obligations to society and comprises four categories: economic, legal, ethical, discretionary or philosophical; the social issues which are related to these obligations: environment, product safety, discrimination and so on; response strategies adopted in the face of social pressures or Corporate Social Responsiveness: Denial, Defence, Acceptance, Pro-action. For Carroll

[1] Bruntland Report (2007): Our Common Future. United Nations World Commission on Environment and Development (WCED), April 1987.

[2] Green Paper: Promoting a European Framework for Corporate Social Responsibility. Commission of the European Community. Brussels, 18/7/2001, COM(2001) 366 final.

(1979), the model incorporates economic performance in a model of social performance where the social responsibility, far from being separate from the economic performance is just part of the overall societal responsibility of the company (Carroll, 1979, p. 503). The work of Carroll (1979) has given rise to much development. Clarkson (1995), for example, suggests that the CSP can be analyzed and evaluated more effectively by using a model based on the management of relations with the Stakeholders. In the same vein, Wartick and Cochran (1985), Wood (1991), and then Wood and Jones (1995), developed a model based on that of Carroll (1979), basing their analysis on the management of Stakeholders. In effect, for Wood (1991), existing studies attempted to correlate variables that had no theoretical relationships. To make sense, these studies should therefore be integrated with the theory of Stakeholders who should be assigned three roles that would be the basis for the evaluation of the social performance: *"multiple Stakeholders create expectations in terms of performance, live the effects of behaviour and evaluate the results of this behaviour"*(Wood, 1991).

The measurement of societal performance or CSP is therefore closely related to the consideration of the interests of a broader set of Stakeholders. Freeman (1984, p. 46) defines the notion of a Stakeholder as *"any group or individual who can affect or is affected by the attaining of the objectives of an organization."* Returning to the typology of Donaldson and Preston (1995) and applying it to sustainable development, it is possible to distinguish three streams of research in the theory of Stakeholders:

- A "Business Ethics" stream which corresponds to the normative approach to the theory and seeks to take into account the demands and the intrinsic interest of a set of Stakeholders considered as legitimate;

- A descriptive stream of procedures or practices labeled "Responsiveness" (Ackerman and Bauer, 1976) which results from an analytical approach to the theory and seeks to identify the variables characteristic of Stakeholders that may influence managers (Mitchell et al., 1997) in order to understand how the latter respond to Stakeholders while acting in the interests of the company;

- An instrumental stream that focuses on the organizational impacts of social responsibility on economic performance (Clarkson, 1995).

These different streams show that the motivations of managers to take into account sustainable development in the management of the company may prove to be different. But they also underlie the fact that, according to the stream of privileged research, the content of the notion of performance can be different: for example, the normative stream refers to moral principles while the instrumental stream focuses on economic interests. However, the three streams of research meet the conditions of implementation of the social responsibility of the company. Firstly, even if they admit that the environment is characterized, as, for example, D'Aunno et al. (1991), state, by *"independent groups and multiple organizations with conflicting demands at best uncoordinated,"* cooperation between the Stakeholders is sought by the three streams because it is considered essential to the proper functioning of the company.

In addition, according to the three streams, the environment is perceived as threatening and the company is expected to look for discretionary margins so that each Stakeholder does not have the same importance in terms of dissent or collaboration. There will therefore be a

selection of Stakeholders for which there will be a solution. As a consequence, the responsibility is contingent according to the legitimacy of each demand and it is up to the manager to arbitrate and trigger the approaches of sustainable development whether they be strategic or at more operational levels.

Many studies[5] have then raised the question of the relationship between the social and economic components of performance. For Carroll (1979), the debate was initiated in 1962, when Friedman stated that the doctrine of social responsibility was fundamentally subversive because it naturally undermined the very foundations of our society by diverting the directors from the only social responsibility that was incumbent upon them in a free society: to maximize the wealth of their shareholders (Friedman, 1962). According to Friedman (1970) the search for financial performance is the only way for companies to become responsible vis-à-vis society, considering that *"the social responsibility of companies business is to make a profit."*[6] Beyond these considerations, Preston and O'Bannon (1997) conducted a synthesis of work addressing this relationship which resulted in a typology where the three categories of possible relationships between financial performance and social performance are identified:

- financial performance determines social performance (by increasing or decreasing it);

- social performance influences financial performance (positively or negatively);

- social and financial performance interact and evolve together upwardly or downwardly.

This typology reveals the difficult, if not impossible neutrality between the two forms of performance, although this relationship is difficult to explain, particularly because of the different contingency factors that affect it (Al-Tuwaijri et al, 2004). Thus, although other authors have addressed this relationship as possibly neutral (Gond, 2011) or more complex (Moore, 2001), it seems difficult or even impossible to determine clearly the interaction between social performance and financial performance. As noted by Mahon and Griffith (1997), *"Twenty-Five Years of Incomparable Research"* cannot provide an adequate highlight on the discussion.

Recent considerations relative to sustainable development rest however on the implicit assumption of a harmonious development of financial, social and environmental performance. In the same spirit as the concept of the *"Triple Bottom Line"* or the *"Triple P"* model - *"People, Planet, Profit"* - developed by Elkington (1997), this new vision of CSP reflects an ideal of integrated or balanced performance. This then raises questions relative to the instrumentation of performance measurement and models of management control permitting the taking into account of CSP.

[5] For a review of the literature concerning the relations between economic performance and social performance, see notably: Mahon and Griffin, 1997; Carroll and Shabana, 2010; Wood, 2010; Aguinis and Glavas, 2012.

[6] Such a conception is faithful to the neo-liberal doctrine for which, in a market economy, if each company carries out its mission of profit maximization, the laws of the market – *an invisible hand* – will permit wealth and social prosperity. It corresponds well to the North American vision of the SRE (Social Responsibility of Enterprises) in which it is more a matter of individual ethics where any attempt at regulation by the State is perceived as a threat to individual liberty and the source of pernicious effects.

The BSC, and notably its application to the problem of sustainable development in the form SBSC's appears then as the instrumental ideal of an integrated or balanced model of performance.

1.2. The BSC: an instrumental ideal of an integrated or balanced model of performance

The idea of a Balanced Scorecard (BSC) seems consistent with that of integrated or balanced performance. Similarly, the concept of strategic alignment, represented through the *"cause-effects"* model of the strategy map of the BSC suggests overall coherence. Considered thus, and, in particular, by virtue of the multidimensional nature of its measurements of performance, the BSC appears immediately as the preferred instrument for monitoring the CSP. It would fit perfectly in the normative perspective of a "management of Stakeholders," such as it appears in the *"Social Issue Management"* or *"utilitarian and strategic"* approaches which offer management tools that reflect expectations expressed by the various actors in the company (Capron and Quairel-Lanoizelée, 2004). Such a representation of the BSC, as a par excellence tool for the balanced management of Stakeholders is perfectly illustrated in the critique of Jensen (2001) concerning the theory of Stakeholders. In a highly virulent criticism, Jensen attacks the BSC in particular which he accuses notably of being a source of confusion and a diversion of the attention of managers from what should be the only score possible for a company: maximizing the value of the long-term market. For him, the BSC is *"the managerial equivalent of the stakeholder theory"* (Jensen, 2001, p. 17). The criticism is probably excessive to the extent that, by developing their strategy maps, Kaplan and Norton (1996, 2001) suggest precisely - *in the case of private companies* - causal chains that converge towards the reaching of financial targets of the company, conventionally measured by indicators of profitability. In this perspective, Kaplan and Norton (1996, 2001) effectively operate a hierarchy of BSC axes represented by the causal logic of the strategy map: for example, the skills and motivation of the personnel (learning-innovation perspective) allows for the control of operational excellence (internal process perspective), which leads to maximizing customer satisfaction (customer perspective) and, ultimately, to maximizing shareholder value (financial perspective). Thus, at least in its canonical form, the BSC would not really bring a balanced representation of the three dimensions of sustainable development (economic, social, environmental). Rather, it would tend to focus on the attainment of financial results. At most, would we be in the presence of a virtuous circle from which meeting the expectations of employees through their involvement and the development of their skills would allow them to excel in operational processes (quality, productivity, responsiveness and so on), which would then promote customer satisfaction and ultimately that of the shareholders.

Faced with the growing importance of issues related to sustainable development in the management of companies, several researchers have proposed the development of the existing model of the BSC by including environmental and social issues (Bieker and Gminder, 2001; Figge, Hahn and Wagner, 2002; Epstein and Wisner, 2002; Zingales and Hockerts, 2003). It is thus that the concept of a "Sustainability Balanced Scorecard" (SBSC) appeared. Within the framework of a research program involving researchers from the Universities of St. Gallen and the INSEAD in cooperation with the University of Lueneburg, several experiments were

conducted in companies (Bieker and Gminder, 2001). Zingales and Hockerts (2003), based on a review of empirical studies, also refer to concrete applications in the company.
For many researchers the SBSC usually manifests itself either by adding a fifth axis called "Society" or "Non- market ", or by the introduction of social and environmental dimensions at the heart of the four existing axes. For Bieker and Gminder (2001), it is possible to consider five models of integration of sustainable development:

- The partial approach: one or two indicators of sustainable development are integrated in some well-chosen dimensions from the BSC.

- The additive approach: a fifth axis is added to the four main traditional axes of the BSC.
- The total approach: the environmental and social dimensions are integrated into all dimensions of the BSC thereby allowing the promotion within the organization of a strong awareness of issues of sustainable development.

- The transversal approach: strategies for sustainable development are integrated into the causality pattern of the strategy map as inducers of value permitting the fulfillment of the vision and strategic objectives.

- The shared approach: the BSC is available at the level of a specific function such as the Management of Sustainable Development or the Human Resources function, for example.

In fact, according to the company's strategy and the integration of matters related to sustainable development into this, several SBSC models can be implemented (Bieker and Gminder, 2001; Bieker, 2003). But above all, upon reading these works, it appears that more often than not, faithful to the classic representation of the BSC, the SBSC's would not be the exception to the rule, in that they tend to focus on the performance of the financial axis. We would be in the presence of a model of the *"business case"* type (Dyllick and Hockerts, 2002; Carroll and Shabana, 2010). However, as several authors suggest, other models opting instead for the social dimensions - *"Social Case"* - or environmental - *"Green Case"* - should also be considered (Bieker and Gminder, 2001; Dyllick and Hockerts, 2002). Whatever the case, whether it be the BSC or the SBSC, the term *"balanced"* raises questions, insofar as there still exists a hierarchy of performance criteria. This is what Brignall (2002) suggests. His article with the revealing title - *"The Unbalanced Scorecard"* - thus radically criticizes the *"mainstream"* of the multidimensional measurements of performance represented notably by the BSC (Brignall, 2002, p.1). Directly attacking the strategy map of the BSC, he considers that it only recognizes three key Stakeholders: employees, customers and shareholders. In fact, the model does not incorporate all the environmental and social dimensions. Brignall (2002, p. 4) then concentrates on the neo-institutional theories to emphasize the unbalanced character of powers and the differences of interest among these three key Stakeholders. In a previous article on the implementation of managerial tools in "New Public Management", Brignall observes with Modell that such a situation leads managers ultimately to decouple the normative models of performance measurement, deemed to be balanced and integrated (Brignall and Modell, 2000). Such decoupling would not proceed from a passive response to institutional pressures, but rather, a rational choice to maintain a balance in the face of the imbalance of powers of the various Stakeholders. Brignall (2002) suggests also the broadening of the spectrum of Stakeholders beyond the traditional three parties involved in the BSC. But he notes, however, that the integration of all social and environmental variables introduces such complexity that it cannot be reduced to a causal linear universal

representation. For him, the strategy map should resemble a circular representation. Finally, in order to rebalance the BSC, Brignall (2002) recommends adding a fifth social and environmental axis, while recognizing that this will lead managers to *"juggle"* in order to meet the differentiated expectations of a vast number of Stakeholders. While noting the complexity of such a perspective, even its idealistic character, he concludes that this should in no way discourage future research, but on the contrary, stimulate it.

Ultimately, the idea of an integrated model of performance raises many questions. Brignall and Modell (2000) note that recent research on performance measurement rests on an important normative argument according to which the measurements reflecting the interests of the various Stakeholders should balance each other and be integrated (Ittner and Larcker, 1998). However, while studying public organizations, these authors observe that the multiplicity of interests of Stakeholders requires that the organizations conduct arbitrations. To cope with the conflicts inherent in such arbitrations, management should also adopt a seemingly irrational and hypocritical strategy (Brunsson, 1989). This comes under decoupling strategies highlighted in the neo-institutional approaches.

1.3. The ideal of integration at the risk of neo-institutional decoupling

On a theoretical level, the concept of Corporate Social Performance can be approached through the prism of the neo-institutional theory of legitimacy. DiMaggio and Powell (1977) observed that the organizations are part and parcel of highly structured organizational fields which form in total a recognized domain of institutional life (DiMaggio and Powell, 1977, p. 148). Within the same organizational field, organizations that offer products and similar services, their main suppliers, customers, State and regulatory bodies and so on, interact. These organizational fields then provide a context in which the individual efforts of each organization to deal rationally with uncertainty and constraints, and thus maintain their legitimacy and chances of survival, often lead to homogeneity in the structures, culture and strategies. DiMaggio and Powell (1977) state that, when different organizations performing similar activities are structured within the same field, powerful forces are at work to make them similar. They thus describe a phenomenon of institutional isomorphism that can be divided into three mechanisms: coercive isomorphism resulting from formal and informal pressure exerted by other organizations upon which they depend, by the authorities or by the values of the society in which they operate; a mimetic isomorphism when the uncertainty or ambiguity of goals leads the organizations to imitate other organizations that make up the field in which they operate; a normative isomorphism, reflecting in particular the influence of social control within the same profession (Abernethy and Stoelwinder, 1995); cultural and socio-professional standards observable in a sector of activity.

This isomorphism can be interpreted as a signal to the Stakeholders that enables organizations to become legitimate. For example, Suchman (1995) defines legitimacy as "*a generalized perception or assumption by which the actions of an entity are desirable, proper or appropriate within a social system constructed of norms, values, beliefs and definitions"*. In addition, this legitimacy is not static, but results from a continuous process of legitimization, which underlies the fact that societal grievances can evolve, change, or even contradict themselves (Ashford and Gibbs, 1990). The fact that legitimacy is used effectively or

symbolically gives it the ability to act as an interface between the organization and its Stakeholders, since the latter, at one and the same time, can read the message through its position, and, in addition, the company can use its legitimacy to influence these Stakeholders.

In so doing, Meyer and Rowan (1977) state that *"organizations increase their legitimacy and their chances of survival regardless of the immediate effectiveness of practices and procedures thus acquired"* (Meyer and Rowan, 1977 p. 340). Practices and procedures, concepts and techniques of management, *"then function as powerful myths and many organizations adopt them ceremonially"* (Meyer and Rowan, 1977, p. 340). But as Meyer and Rowan (1977) point out, there may be a conflict between compliance with the institutionalized rules and the pursuit of efficiency imposed by the coordination and control of activities.

Therefore, by institutionalizing itself, legitimacy is seen from the outside through the creation of ad hoc structures - *a Sustainable Development Direction, for example* - and the adoption of new rituals - *social reporting, for example*. However, if they are recognized and communicated externally, this operationalization presents the risk of not being efficient internally. This observation explains the notion of decoupling between the formal structure and the monitoring practices, as explained by Meyer and Rowan (1977): *"to maintain ceremonial conformity, the organizations that reflect institutional rules tend to distance their formal structures of uncertainties linked to technical activities, by loosely coupling and introducing gaps between their formal structures and the activities of work itself."* In effect, when the company is able to communicate concerning sustainable development and its appropriate attributes, its traditional rituals of monitoring and control (budgeting, management dashboards, quality control and so on) may not be in harmony with the symbols used. Moreover, the question is raised of the choice of criteria to evaluate the action of different rituals as far as sustainable development is concerned. The lack of clear criteria can then motivate the company to concentrate on new rituals focusing on an image of sustainable development consistent with prevailing values and more or less loosely coupled with more traditional structures and rituals responsible for ensuring the profitability and efficiency of its products.

This framework permits the connection of the CSP and the devices of evaluation and monitoring of sustainable development to the twin challenges of efficiency and legitimacy to which the company can respond with a more or less loose coupling (Oliver, 1991; Roome, 1992; Hart, 1995). The neo-institutional theories present therefore the interest of showing that it is naive to believe in a fair contract between all the Stakeholders of strategies and control in terms of sustainable development because their interests are contradictory. Either the company chooses to have a loose coupling that can lead it to lean towards an extreme form of organizational hypocrisy in the sense of Brunsson (1989), that is to say towards a categorization of certain Stakeholders with whom it becomes important for the company to show that their concerns are recognized. This entails therefore, producing an appropriate discourse that can afford to give the illusion of rationality to the different Stakeholders and serve the search for legitimacy. Performance is then dissociated, which implies that the management control function ensures the control of economic performance, while other functionaries focus on the monitoring of social, societal and environmental performance. Or conversely, the company chooses to be pro-active in its SD strategy (Capron and Quairel-Lanoizelée, 2004 and 2006), while SD is voluntarily integrated into the global strategy of the company which may result in a structural decoupling of the organization so that each function

can, with its information and control system, meet the requirements of different Stakeholders. These cannot have the same importance given the criteria of legitimacy, power and urgency which means that some Stakeholders may have responses to the detriment of other Stakeholders.

In the final analysis, the taking into account of institutional pressures and the contradictory and conflicting expectations of the various Stakeholders highlights the paradoxes of sustainable development and strongly questions the ideal of integration and balance contained in the current representations of CSP, and especially in its instrumentation in the form of BSC's or SBSC's. On the normative representation of integrated models for performance measurement, neo-institutional approaches oppose a critical view based on the observation of decoupling. However, such an opposition turns out under analysis to be strongly reductionist - between, on the one hand, the idealized vision of an integrated and balanced management of Stakeholders, consisting of denying and concealing the existence of paradoxes and, on the other hand, strategies for avoiding paradoxes leading to decoupling - it seems that we have reached an impasse. It is therefore important to become oriented towards another representation of the measurement and control of the CSP, consisting of recognizing and accepting the existence of paradoxes. It would seem to be an opportune moment to replace the Balanced Scorecard with the concept of the Paradoxical Scorecard.

2. The « paradoxical scorecard » for an interactive control of paradoxes of sustainable development

A paradox is defined as a set of contradictory but interrelated elements that exist simultaneously and persist over time (Poole and Van de Ven, 1989; Lewis, 2000; Smith and Lewis, 2011). The paradoxes consist of *"underlying tensions"*, that is to say, elements that seem logical individually but inconsistent or even absurd when considered together. The sustainable development issues reveal precisely the tensions and contradictions that arise from the differentiated and conflicting nature of the expectations of different Stakeholders. The question that arises then is that of the integration of these paradoxes in the monitoring systems. However, the normative ideal of an integrated or balanced model of performance, such as is represented through the BSC or SBSC, rests on a denial of any paradox. Similarly, the neo-institutional stream describing decoupling practices would tend to suggest the idea of an avoidance of paradoxes. Confronted with institutional pressures and conflicting demands of different stakeholders, companies have no other outcome than a loose coupling between its management systems. Several studies now tend to question this assumption by notably suggesting alternatives to decoupling. Far from being denied or avoided the paradoxes could therefore be the object of an assumed management on the part of the directors (2.1.). It is in this perspective that we propose a monitoring model in which - far from being denied or concealed, in the form of a normative model which would only have the appearance of an integrated model, or avoided through decoupling strategies - the paradoxes would instead be highlighted and positioned at the heart of the monitoring system. This then emphasizes the relevance of a model of interactive control based on a strategic dialogue concerning the contradictory issues of sustainable development (2.2.). Such interactive control could then

rely on dashboards knowingly unbalanced that we suggest be qualified as *"paradoxical scorecards"* (2.3.).

2.1. Beyond neo-institutional decoupling, towards an assumed management of paradoxes

As Abernethy and Chua (1996) have noted, the neo-institutional assumption according to which practices aimed at ensuring external legitimacy would be purely symbolic, and in all cases, decoupled from internal operational systems, is now seriously questioned. Several authors (Oliver, 1991; Kraatz and Zajac, 1996; Weaver et al., 1999) are interested in the strategies used by managers to meet the contradictory expectations of their different Stakeholders and face up to their pressures and their respective degrees of influence. Oliver (1991), proposed a model in which the response behavior is grouped into five strategies: *acquiesce, compromise, avoid, defy, manipulate* (see Table 1).

Table 1. Strategic responses to institutional processes
(Oliver, 1991, p. 152)

Strategies	Tactics	Examples
Acquiesce	Habit	Follow invisible, taken-for-granted norms
	Imitate	Mimicking institutionnel models
	Comply	Conform to the rules and norms in force
Compromise	Balance	Balancing the expectations of multiple constituents
	Pacify	Placating and accommodating institutional elements
	Bargain	Negotiating with institutional stakeholders
Avoidance	Conceal	Disguising nonconformity
	Buffer	Loosening institutional attachments
	Escape	Changing goals, activities, or domains
Defiance	Dismiss	Ignoring explicit norms and values
	Challenge	Contesting rules and requirements
	Attack	Assaulting the sources of institutional pressure
Manipulation	Co-opt	Importing influential constituents
	Influence	Shaping values and criteria
	Control	Dominating institutional constituents and processes

For Abernethy and Chua (1996), the neo-institutional approaches would suffer from the same deterministic limitations that had been criticized concerning the theories of structural contingency and, in particular, insufficient consideration of relations between environmental and institutional determinism and the strategic intentions of dominant coalitions (Abernethy and Chua, 1996, p. 572).

Thus, faced with institutional pressures, policy makers are not totally destitute and have choices. Among these possibilities, decoupling or *"organizational hypocrisy"* (Brunsson, 1989), would be just one option among others. In addition, they form part of a strategic approach to maintaining the myth of balance between the conflicting interests of Stakeholders, while dissociating measurements at the level of different functional domains. We find here the requirements of Lawrence and Lorsh (1967) according to which, under conditions of uncertainty and complexity, organizational effectiveness depends on the ability to combine integration and differentiation. Faced with uncertainty and environmental complexity related to the variety and conflicting nature of sustainable development issues,

integration would be ensured by mobilizing the collective around the myth of a balanced and integrated management that Capron and Quairel (2006) summarize by the notion of global performance, while differentiation would occur through the dissociation of measuring systems and monitoring of performance. As indicated by Capron and Quairel (2006, p. 13), *"The implementation and establishment of a system of global performance thus depends on the confrontation between the interests of Stakeholders and strategies of compliance, avoidance or manipulation of company directors (...) the integration of sub-systems could exacerbate conflicts between the actors and upset the balance that wishes to display the same importance for economic, social and environmental objectives. Dissociating measurements of performance maintains the myth of the possibility of complying simultaneously with various conflicting interests by ensuring a balance between them."* For Capron and Quairel (2006), the dissociation thus becomes pro-active. While maintaining the myth of an integrated and balanced system of performance, these processes of dissociation are mobilized voluntarily by the directors and are sources of learning insofar as they produce shared representations in the organization. The integrated and balanced approach to performance would thus be considered as a *"mobilizing utopia"* (Capron and Quairel, 2006, p. 15). Despite the dissociation, Capron and Quairel (2006, p. 14) suggest notably, that *"the existence of these systems of measurement for environmental and social performance widens the spectrum of possible options, creates a dynamic of learning for the directors (March, 1989) and develops the interactive control lever (Simons, 1995)".*

2.2. Interactive control, the expression of a strategic dialogue on the contradictory issues of sustainable development

Having read the above, it is clear that, faced with the paradoxes of sustainable development, the directors may knowingly adopt a range of possible answers. Among these responses, does decoupling in the form of a pro-active dissociation, not proceed, ultimately, to a recognition of the existence of paradoxes and a willingness to manage contradictions inherent in the concept of sustainable development? We are far from an integrated and balanced model. But could we not accept an alternative to decoupling? This would be to accept the paradoxes and to base management on an ongoing and contradictory debate at two levels:

- at the boundaries of the organization, with representatives of different Stakeholders, integrating their respective powers of negotiation and the differentiation of their expectations;
- within the organization between the various functional and operational domains of the company.

As shown by Hofstede (1978, 1981), in a situation of high ambiguity of objectives, and notably when this is linked to conflicts of interests and orientations between the Stakeholders and ruling coalitions, cybernetic controls are no longer appropriate and should be replaced by non-cybernetic controls. He evokes the idea of political control. However, such a control can only be based on the acceptance of contradictions and power relations around and within the organization. Dialogue and debate - *even if they are contradictory* - are then key elements in the process of control. The concept of the interactive control lever developed by Simons (1995) can then be extremely fruitful in this perspective.

Simons (1995) defines management control systems as *"processes and procedures based on information, used by managers to maintain or change the configurations of the activities of the organization"* (Simons, 1995, p. 5). He distinguishes four control levers which, far from being mutually exclusive, should be used in a complementary manner and should be part of a system within a global device for management control:

The first two control levers are not directly involved in strategic processes - their function is to supervise the strategic domain - either to provide a framework for the search for opportunities and learning *(belief systems)* - or to focus the attention of managers on limits not to be surpassed at the risk of jeopardizing the survival or the core values of the company[7] (*boundary systems*).

- *Belief systems* reflect an explicit set of organizational values that the directors communicate formally and reinforce systematically, to develop a culture and organizational goals likely to create meaning and to provide a common direction. These systems represent a lever of control, in that they are of a formal nature and are a product of explicit management - for example, systems of *"credo"*, of charters or missions statements.

- The *Boundary systems* refer to the demarcation of boundaries of strategic activities and focus the attention of directors on the risks to avoid. They aim to deter managers from all strategic temptations that could distract their attention and behavior from the mission and strategic goals of the organization. Simons (1995, p. 41).
The two other control levers operate directly in the strategic processes, either in order to focus the attention of managers on the control of key success factors and to avoid any deviation of a prejudicial nature for the organization *(diagnostic control systems)*, or in order to promote research opportunities, the emergence of new strategies and organizational learning *(interactive control systems).*

- *Diagnostic control* systems are focused on the control of critical variables of performance and represent the most classic form of management control (Simons, 1995). Such as defined by Simons (1995), they are *"formal information systems that managers use to control organizational outcomes and correct deviations concerning preset standards of performance"* (Simons, 1995, p. 59). They feature three characteristics: 1) the ability to measure the results of a process; 2) the existence of predefined standards to which results can be compared, and 3) the ability to correct deviations from standards. We find here the characteristics of cybernetic control and its three conditions for validity (Hofstede, 1978).

- *Interactive control* systems are focused on strategic uncertainties and oriented towards the search for opportunities and the emergence of new strategies. Simons (1995) defines them as *"formal information systems used by managers to become involved regularly and personally in the decision-making activities of subordinates"* (Simons, 1995, p. 95). These systems permit *the "focusing of attention and promotion of dialogue throughout the organization (...) they provide frameworks and programs to discuss and motivate the gathering of information outside of routine channels"* (Simons, 1995, p. 96). It is therefore the affair of top management, which should stimulate an interactive dialogue within the company: *"Through*

[7] Simons (1995, p. 41) uses the image of the Ten Commandments.

dialogue, discussion and learning which surround the interactive process, new strategies emerge" (Simons, 1995, p. 102).

Beyond belief and boundary systems, it is particularly on the opposition between diagnostic control and interactive control that the opposition plays, for the moment nodal, between two paradigms of control: the model of cybernetic regulation and that of organizational learning (Hofstede, 1978). In concrete terms, diagnostic control systems rely on common devices of management control (plans, budgets, management dashboards, reporting systems and so on). In contrast, the interactive control systems can use tools of these common devices, but in the form of participative management, fostering interaction, the sharing of information and learning, through processes of collaborative and transversal exchanges. This involves, for example, committees, work meetings, groups for progress or performance reviews.
The study conducted in a company's energy sector by Essid and Berland (2011) focuses specifically on the impact of Sustainable Development on the control levers of Simons (1995). However, this research sheds light on the limitations of such an interactive control. The results reveal that the implementation of an interactive control of sustainable development results in cognitive overload for the managers concerned. This then leads to the shift of interactive control to a mode of diagnostic control. Moreover, the complexity linked to the wide variety of indicators and the cognitive overload it creates, lead to a temporal and spatial decoupling of the control systems. Interactive control is then confined to given hierarchical levels. Finally, in the mentioned case, managers have tended to pull back from the interactive analysis of indicators common to several hierarchical levels based on reporting data, limiting themselves to about a dozen indicators. These observations tend to highlight the difficulties of an interactive monitoring of sustainable development. In his work, Simons (1995) has already evoked the time-consuming nature of interactive control. This is one of the reasons why he recommends that on *n* control systems, only one be dedicated to interactive control, the *n-1* others corresponding to diagnostic control. Such difficulties are also identified by Tuomela (2005). The increased variety of indicators, related to the simultaneous consideration of environmental variables, social and economic, would be likely to complicate the control system and cause a cognitive overload. The paradoxical character of objectives and indicators of sustainable development would then reinforce this overload. The decoupling could then be a first response to this problem. Several empirical studies on the influence of problems of sustainable development on the practices of management control would tend to confirm this. Moquet (2008), for example, shows from the cases of the French Lafarge and Danone companies, how the contradictions between the logic of financial control systems and those of environmental and social control, lead to the separation of the two systems. Similarly, Fajfrowski (2011), from the case study of the "Areva Way" system at the Areva French energy company, complemented by questionnaires involving management controllers, concludes that the controllers participate only in a very small way in the environmental and social control system. Faced with contradictory institutional pressures, influential Stakeholders (shareholders, employees, NGO's, media and so on), their function would tend to re-focus on their "core business", namely the monitoring and reporting of economic and financial performance.

But, faced with the contradictions inherent in sustainable development issues, an alternative to decoupling could be considered. This would be to recognize the existence of paradoxes linked notably to the contradictory expectations of different Stakeholders and not seek to bypass or hide behind normative systems of control and reporting by claiming an integrated or balanced approach. In effect, the integration or the balance of control systems thus displaying a

multidimensional measurement of performance, would proceed more as ceremonial rather than being really efficient. Thus decoupled, these systems of monitoring and reporting would work more in parallel than in a truly integrated fashion. Rather than separate measurement, management and reporting systems in this way, it would then, inversely, foster a political dialogue including the differentiation of expectations and power relations of different Stakeholders. Interactive control within the meaning of Simons (1995) would be coupled with a political dimension in the sense of Hofstede (1978, 1981):

- on a strategic level and at the boundaries of the organization, the directors could be involved in the discussions and debates bringing together the different functional directors who, through their domain of competence are responsible for interfacing with a privileged stakeholder. Representatives of Stakeholders could also take part in exchanges:

- internally, and on a more operational level, the directors could also become involved in a dialogue and exchanges bringing together collaborators from all functional and operational directions.

Contradictions and different viewpoints, far from being denied or watered down, would then be clearly stated and, after discussions between the actors concerned, strategies could be defined.

For Simons (1995), interactive control aims at promoting organizational learning. It therefore seems reasonable to believe, that this learning can be enhanced when it is the result of the confrontation of ideas during a contradictory dialogue between actors from different social worlds. Capron and Quairel (2006) note that despite the dissociation, directors can implement interactive control levers of environmental and social performance at the level of operational managers and thus create a dynamic of organizational learning. Similarly, they note that the measurement of environmental and social performance widens the possible options for decisions and creates a dynamic of learning (Capron and Quairel, 2006, p. 11). For several authors, including Smith and Lewis (2011), the ability to accept and manage paradoxes promotes learning and helps ensure the perennity of the company. These authors consider that there is a relation between the dynamic capabilities of the company and the ability to respond to the paradoxical tensions. In the same vein, Smith and Tushman (2005), note that the ability to simultaneously face up to conflicting demands is a factor of performance in the organization.

Following this discussion, we can put forward two proposals for research:

Proposal No. 1: *the implementation of an interactive control promotes dialogue and contradictory debates around conflicting issues of sustainable development.*

Proposal No. 2: *the dialogue and contradictory debates around conflicting issues of sustainable development promote a dynamic of organizational learning.*

But such an interactive control cannot operate without a monitoring system displaying precisely the objectives and contradictory measurements. The system would not ultimately be as balanced as to not let the ideal representations of Balanced Scorecards be heard along with their socially responsible declination: Sustainability Balanced Scorecards. The interactive

monitoring instrument - *also political* - of sustainable development strategies, is more akin to that which could be qualified as a "Paradoxical Scorecard."

2.3. Towards a « *Paradoxical Scorecard* », an instrument of interactive monitoring of strategies of sustainable development

Ultimately, it seems possible to question this desire to want at all costs "to balance" a scorecard. Is not such an attempt inherently doomed to failure? Should there not be more interest in using scorecards or dashboards, intentionally unbalanced, regarding what they display concerning objectives and conflicting indicators, but where the interactive potential lies precisely in the debates and exchanges that such contradictions can create or even stimulate? We would then be in the presence of an interactive monitoring in which it would entail using dashboards politically (Hofstede, 1978, 1981), or strategically in the sense of Crozier and Friedberg (1977). The paradoxes introduced by the taking into account of sustainable development, far from being hidden, would instead be deliberately highlighted by the system. It would be up to the actors to make the necessary decisions following a deliberation mobilizing dialogue and debate. From this inter-subjective confrontation between actors with decision-making backgrounds, and with the patterns of representation and differentiated interests, learning might surface.

Under these conditions, the concept of the Paradoxical Scorecard would seem to be more appropriate here than the Balanced Scorecard or the Sustainability Balanced Scorecard. It is therefore necessary to consider, as did Brignall (2002), the relevance of the strategy map of the BSC and its internal consistency. Should a strategy
map be maintained, even if it is the result of a process of interactive dialogue during the collective construction of the model and also reflects the arbitration enacted following a contradictory debate? Should it be deleted and retain only a set of scores from the BSC, divided into four or five axes? The analysis of diverse measurements separated from conflicting issues, in the context of interactive monitoring would then allow participants from different backgrounds to measure the contradictions inherent in sustainable development and in the multiple expectations of Stakeholders, to conduct arbitration and to define a strategy. The Paradoxical Scorecards, brought thus into use, could then represent the instruments for a management of paradoxes.

Poole and Van de Ven (1989) thus suggest four possible attitudes to paradoxes:

- *acceptance* where the contradictions are considered as such and their opposites taken into account;

- *spatial separation* wherein the different dimensions are processed at different levels;

- *temporal separation* where contradictory dimensions are arrested separately in time;

- *synthesis*, in which all opposition is eliminated. Conflicting dimensions would then be hidden, or melted into an encompassing concept.

Note that the separation - *spatial or temporal* - refers us to the decoupling strategies - synthesis reflects well the idea contained in the representation of a *"balanced or integrated"* performance, being part of the "normative models of multidimensional measurement of performance" (Brignall and Modell, 2000) to which belong to the BSC or SBSC's. Finally, the use of Paradoxical Scorecards such as those we presented in the context of interactive and political monitoring, is part of the logic of acceptance of paradoxes.

The dashboards or scorecards thus mobilized could play the role of boundary objects (Star and Griesemer, 1989). Defined as such, *"the boundary objects are objects that are sufficiently plastic to adapt themselves to the needs and local constraints of the different actors who use them, while being robust enough to maintain a common identity across sites (...) these objects may be abstract or concrete. They have a different meaning in different social worlds but their structure is sufficiently common to more than one world so as to make them recognizable and constitute a means of translation"* (Star and Griesemer, 1989, p. 393). These objects provide notably an interpretative flexibility (Star, 2010) allowing margins of differentiated interpretation to different groups of actors. In particular, as Star (2010, p. 19) states, boundary objects are an arrangement that allows different groups to work together without prior consensus. Hansen and Mouritsen (2005) conducted research based on four case studies in which the BSC was considered as a boundary object. They came to the conclusion that the BSC might indeed represent a boundary object, in that it was sufficiently flexible and adaptable to meet individual contexts and organizational issues specific to each case, while maintaining its identity through the different contexts of use. These authors in particular show that the BSC does not exist as a predefined and normative model, but rather reflects the specific nature of the organizational problems of each case study, which explains the idiosyncratic character of its usage and the representations constructed by actors in its place. Naro and Travaillé (2011), again referring to the image of Mintzberg (1989) on the *Jigsaw Puzzle* and *Lego*, question the value of such a constructivist approach to the BSC (just like building a *Lego*), as opposed to a normative approach (as in the assembly - *necessarily predefined* – of a *Jigsaw Puzzle*). *A fortiori*, Paradoxical Scorecards, by offering a wider range of indicators to the diverse and conflicting issues, provide greater plasticity permitting an interpretative flexibility for different actors involved in the interactive monitoring without a consensus of departure being a necessary condition.

This leads us to formulate two complementary research proposals:

Proposal No. 3: the existence, in a single dashboard, of targets and measurements oriented towards contradictory goals, stimulates an interactive dialogue around issues of sustainable development.

Proposal No. 4: these dashboards or "Paradoxical Scorecards", because they promote interpretative flexibility, function as boundary objects.

Conclusion

The current concerns related to sustainable development have created institutional pressures driving companies to integrate the logics of social and environmental responsibility into their

management. In terms of control management, monitoring and reporting, this has led to the search for integrated or balanced models of performance. At the same time, multidimensional models for measuring performance have been developed (Ittner and Lacker, 1998), of which the BSC is emblematic. The concept of CSP was well reflected in the development of these models offering, through their multidimensional nature, the ideal image of a balanced and integrated representation. Based on the logic of the BSC, the SBSC's fit well into this context, insofar as they aim to integrate the three dimensions of sustainable development in a single performance model.

However, the diversity of Stakeholders and their often conflicting expectations submit this managerial ideal of an integrated and balanced performance to numerous questionings at one and the same time theoretical and managerial. On a theoretical level, the neo-institutional theories indeed tend in effect to suggest that, far from observing an integration of measurement and reporting systems, there is instead a decoupling. On a managerial level, empirical studies on management practices of corporate social responsibility tend to confirm this leaning towards decoupling. It might even stem from a voluntary strategy of directors – *pro-active dissociation* - to preserve the myth of an integrated and balanced performance while maintaining the legitimacy of the company, and, at the same time, developing differentiated operational systems in order to effectively manage, in an isolated fashion, the various conflicting issues of sustainable development (Capron and Quairel-Lanoizelée, 2006). Integrated and balanced management performance then appears as a *"mobilizing utopia"* (Capron and Quairel-Lanoizelée, 2006), insofar as the organizational hypocrisy (Brunsson, 1989) is a source of learning and is eventually transformed into action. This is consistent with the considerations of March (1976), who in his *"technologies of foolishness,"* believes that hypocrisy is transient and a source of learning.

But, beyond the neo-institutional decoupling and pro-active dissociation, several studies attempt to exceed the framework of neo-institutional theories, accusing them of their deterministic character, and giving further attention to power relations between Stakeholders and especially to leadership strategies (Oliver, 1991; Kraatz and Zajac, 1996; Abernethy and Chua, 1996; Weaver et al., 1999). Faced with institutional pressures, the directors might thus adopt differentiated behavior in their management of different Stakeholders and their respective relations of influence. The decoupling would be only one strategy among others. Research on the management of paradoxes (Poole and Van de Ven, 1989; Lewis 2000; Smith and Lewis, 2011) has highlighted the fact that if, dealing with paradoxes, it might be possible to observe a temporal or spatial separation (decoupling), and also be possible to envisage an approach aimed at resolving any conflict within an encompassing model. The authors suggest therefore, the idea of the synthesis of the BSC and likewise the SBSC by offering an illustration. However, a third approach is to accept the paradoxes. This latter approach seems particularly fruitful to us for research on reporting and the monitoring of sustainable development and in this research paper we have suggested the idea of overcoming the normative image of BSC's and SBSC's to suggest the concept of the Paradoxical Scorecard. This would then be an intentionally unbalanced scorecard, because it would reveal the contradictions inherent in conflicting issues of three dimensions of sustainable development and different expectations of Stakeholders. Used as part of an interactive control in the sense of Simons (1995), coupled with a strategic dimension (Crozier and Friedberg, 1977), such a monitoring approach corresponds to the recommendations of Hofstede (1978, 1981) who

observed that in situations of high ambiguity of goals, linked to the conflicting character of interests present, it would be convenient to adopt non-cybernetic control modes and, in particular, a form of control he qualifies as political.

The Paradoxical Scorecard concept could, we believe, be particularly relevant to the practice of management control in situations where a consensus of the presence of different actors and Stakeholders might not exist. Beyond the issue of management control faced with the paradoxes of sustainable development, a common ground of application might be found in contexts of complex organizations where the convergence of goals is a variable problem: political and professional organizations (public organizations, health organizations, etc.). might be able to provide appropriate fields of study concerning this issue.

In this article we have made several proposals concerning the issues and implications of such an approach. We have particularly stressed the important role of interactive control levers (Simons, 1995). We have advanced the idea according to which such an approach based on the managing of paradoxes might lead to organizational learning. The Paradoxical Scorecards through their interpretive flexibility, could then play the role of boundary objects and promote cooperation between actors from different social worlds, in situations where there is no prior consensus (Star and Griesemer, 1989). It now remains to think out the instrumentation and use of Paradoxical Scorecards and to submit the proposals that we have suggested to empirical studies. We believe that qualitative studies, based or action research, within the framework of case studies, might allow for observation and analysis of the processes involved in conflicting debates that could elicit Paradoxical Scorecards. The study of the process of learning and sense making that might then come into play would then require longitudinal approaches.

The issue of management control, the design and implementation of systems for measurement and monitoring of performance, faced with the paradoxes of sustainable development remains to this day a subject of study particularly rich in interest and approaches based on the management of paradoxes offering potentially fruitful research opportunities that remain to be explored.

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