

Master thesis with scholarship

Topic: The Balanced Scorecard in Norwegian firms: a questionnaire survey of design and use

The Balanced Scorecard (BSC) is one of the most widely used tools for performance measurement (Hoque, 2014; Rigby & Bilodeau, 2018; Sharma & Sharma, 2020). We are looking for students who are interested in examining the design and use of balanced scorecards (BSCs) in Norwegian firms.

The questionnaire is based on the seminal study by Speckbacher, Bischof, and Pfeiffer (2003), but supplemented with additional constructs from more recent studies. The master thesis will build on two previous data collected in 2015 and 2018.

In this project, the students will, in close collaboration with the supervisor, collect and analyze survey data. The data will be compared with the findings of two prior studies.

Good knowledge of Norwegian is preferable since the study will collect primary data from Norwegian companies on the basis of a questionnaire. However, the master thesis can be written in either Norwegian or English.

Contact person: Associate professor, Daniel Johanson, daniel.johanson@nhh.no

In the application, a short motivational letter and a grade transcript should be provided. NOK 20 000 will be provided as a grant to be used in collecting data.

The application should be sent to Daniel Johanson (above) with a copy to the department head of IRRR, Finn Kinserdal (finn.kinserdal@nhh.no). Deadline for applications is **20 November 2020**.

References

- Hoque, Z. 2014. 20 years of studies on the Balanced Scorecard: Trends, accomplishments, gaps and opportunities for future research. *The British Accounting Review*, 46(1): 33-59.
- Rigby, D., & Bilodeau, B. 2018. Management Tools & Trends. London: Bain & Company, Inc.
- Sharma, D., & Sharma, U. 2020. Analysis of balanced scorecard usage by private companies. *Pacific Accounting Review*.
- Speckbacher, G., Bischof, J., & Pfeiffer, T. 2003. A descriptive analysis of the implementation of balanced scorecards in German-speaking countries. *Management Accounting Research*(December): 361-388.