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The Ideological Dimension

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DANISH VERSUS U.S. MANAGEMENT CONTROL: THE IDEOLOGICAL DIMENSION

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1. Introduction

In recent years U.S. developed management models for performance evaluation and reward have attracted a great deal of attention in many countries including Scandinavia (Malmi 2001, and Ax & Bjørnenak 2000, Nielsen & Sørensen 2003). Thus many organizations are increasingly implementing financial control models such as EVA and balanced scorecard. However one may question the appropriateness of a non reflective superimposition of global processes on local polities. For example in France the implementation of management by objectives (Franck 1973; Chiapello & Lebas 1996) has appeared problematic: *"The French tradition has never accepted the "myth" developed by large North American businesses such as, first, Dupont and, then, ITT, that financial numbers can serve as a surrogate for process information and that businesses can be run on the basis of such numbers."(Chiapello & Lebas 1996*). Also the Balanced scorecard has been met with some reluctance in France. One of the reasons for French companies' not implementing management by objectives may be ideological. It suggests that the two countries differs with respect to thought, ideas and beliefs used to maintain social order, i.e., of constructing hierarchies and of making people obey.

Social order can be created in many different ways. In the U.S. for example a *fair contract* between free individuals constitutes an important dimension in regulating social order (Bourguignon, Malleret og Nørreklit 2004). A fair contract expresses, that everybody working hard enough will be economically and socially rewarded, i.e. in principle at least everybody has the opportunity to work his or her way up from the bottom to the top of the hierarchy. The implications are that performance measurement and reward systems become important instruments in defining the contract and ensuring its fair reward. In general management control tools may play an important role in creating hierarchies and making people obey in an ideological environment such as the U.S. In France, however, the concept of honor plays an important role in the creation of social order (Bourguignon, Malleret og Nørreklit 2004). Everybody belongs to a social group with specific duties and privileges which distinct the specific group from other

groups. French people accept hierarchies. However they are willing to obey only as long as their obedience preserves the honor of the social group to which they belong. The implications are that social success and power in France is a matter of social and educational background more than performance. Honor as a governing dimension in creating social order may form a part of the explanation why decentralized management control and reward may have a weaker position in French companies than in the U.S. Implementing a fair contract based reward system in France may negate the existing social order and power structure in the community.

In Denmark, however, American management models seem to have found their way deep into the Danish society. Thus over the past five or ten years, large Danish organisations, including government institutions, have made it the norm to control on a "fair contract" basis with measurable and objective performance and result criteria (Jarlov and Melander, 2001). In government institutions, billions of Danish kroner have been spent on introducing complex management technologies, the management effect of which has been questioned (Melander, 1998). The purpose of this article is to analyse the implementation of the mainly U.S. developed management control systems applied in Denmark and, specifically, their effectiveness, i.e., the ability of the systems to facilitate the attainment of goods and services production objectives and to contribute to the creation of *a good life* for the Danish population. As will be explained in the following section, the perspective of the analysis is ideological

Conceptual Framework and Method

Ideology concerns the way in which social order is created in a society: it concerns the ideals and assumptions governing the formation of hierarchies, the causes underlying motivation and obedience, and the ways of managing uncertainty (Thompson 1984: 4, 76). "Ideology encompasses different areas of knowledge organised to a coherent whole; it includes both "factual" descriptions and analyses of the world and the ways in which people interact in it as well as normative action-oriented dimensions, e.g. moral prescriptions and life goal standards (Mannheim 1952; Thompson 1984; Arbib & Hesse 1986)" (Bourguignon, Malleret and Nørreklit, 2004). Thus ideology also concerns the relationship between the possibility of individual realisation of self as an autonomous person and the wish of the environment to place the individual in a well-defined area. Ideology is a form of basic assumption and pre-consciousness stored in the thought and action patterns of the players and forming the basis of the way in which a society is controlled and organised. A person growing up in a specific society adapts to the thought

and action models of that society in accordance with the ruling social values, ideas and conceptions (Arbib & Hesse 1986). Thus ideologies vary from one society to another. When, for one reason or another, a society meets, or is affected by, new ideological currents, its traditional ideologies are challenged. In Denmark, this has happened in connection with the encounter with high modernity and with the globalisation of values, ideas and rationales which differ from those to which the Danish population has traditionally adhered.

The ideological characteristics may be found in the constitution of a society, in its regulations of the social, political and economic systems as well as in the philosophical thought models which influence a given society. Ideology is also inherent in the management theories and management control concepts which a particular society applies (Bourguignon, Malleret and Nørreklit, 2004). Such technologies have embedded ways of managing and controlling social relations, ways which carry the ideological marks of the society in which they have been developed. Differences in the characteristics of social ideologies may also result in ideological conflicts when new management and control technologies are implemented. This problem is of current interest in Denmark, where management technologies developed mainly in the United States are adopted by Danish organisations, with no consideration given to whether they are consistent with Danish ideology.

The basic assumption made in this paper is that, in order to be effective, the ideological assumptions underlying the management and control instruments applied in Denmark have to be consistent with the underlying ideological assumptions in play among the Danish population (Bourguignon, Malleret and Nørreklit, 2004). Hence, some technologies are better suited to controlling Danes than controlling other populations because the ideological assumptions embedded in them are more consistent with Danish ideology than with the ideologies of other populations. By implication, a certain amount of dysfunctionalism may be expected when management technologies are implemented in a society with ideological characteristics different from those of the society in which the technologies were developed. The dysfunctionalism may, for instance, show in unintended control effects and in interference with the autonomy of the individual and with the way in which individuals have to find their places in society. Thus the underlying ideological assumptions in play among the Danish population and the ideological assumptions underlying the management and control instruments applied affect the individual's sense of freedom and certainty in the execution of his or her job as well as the pressure experienced in the form of, for example, direct or indirect coercion, performance requirements and the managing of uncertainty. When the pressure on an

individual to assume a certain role or to occupy a well-defined area is considerable and/or the individual's place in the area is highly uncertain, s/he becomes stressed.

In the light of the above, we believe that understanding Danish ideology and the ideological assumptions underlying Danish management and control technologies is essential to the effectiveness and success of the implementation of such technologies in Danish organisations. Specifically, this article examines the extent to which the various ideological dimensions affecting Danish organisations are consistent with the ideologies embedded in some of the management and control technologies which are in focus in Denmark and the extent to which these technologies interfere with the autonomy and social role of the individual. We analyse Danish ideology on the basis of the Danish historical tradition and the ways in which high modernity and globalisation affect Denmark.

The method applied involves studies of the literature on Danish ideology and on prevalent management and control technologies as well as on various empirical studies of Danish management control practice. Section 2 reviews some central dimensions of the American ideology. Section 3 considers some of the dominating ideologies embedded in the Danish population. Section 4 analyses the appropriateness of using U.S. developed management technologies in a Danish ideological context. Section 6 presents the conclusions and puts the findings into perspective.

2. Ideology in the United States

America is a fairly new country where many emigrants came to with ideas, thoughts and beliefs of building a new society free of social hierarchies and laws determined by traditions favoring some social groups for others. Instead the concept of a "fair contract" became a key element in American ideology (d'Iribarne 1989; Bourguignon, Malleret and Nørreklit, 2004). It can be rooted back to the Pilgrim Fathers who in 1620 came to Virginia where the signed *The Mayflower Compact* (http://apatriot.8m.com/FoundingDocuments.html). However the contractual model has also been influenced by the philosophy of John Locke (1689a and 1689b), who described "the social contract" and influenced the thoughts of those who wrote the American *Declaration of Independence* (1776) and *the Constitution of the United States of America* (1787) (http://apatriot.8m.com/FoundingDocuments.html). A crucial aspect of these thoughts is the equality and freedom of the individual. Everybody has to be able to act freely, which includes the ability freely to pursue their own fortune and freely to enter

into contractual relations. The work of a person belongs to himself unless he freely chooses to sell it to someone else. In addition, the American ideology subscribes to the ideal of general moral fairness (d'Iribarne 1989:159). Fairness is associated with suitable remuneration for a person's work performance and with the equal treatment of everybody. The result of this consideration for fairness is that assessments have to be based on well established facts and not on opinions. There is distrust of the exertion of arbitrary power and considerable trust in the application of objective rules as a means of avoiding arbitrariness. The idea of fairness expresses the opportunity open to everyone to work their way from the bottom to the top. Anyone who works sufficiently hard will be rewarded, i.e., "every man is the architect of his own fortune".

The fair contract is support by the work ethic of the Calvinists, which dominates the regulation of American society.[i] Calvinism adds a positive drive to secular life by demanding strict discipline and moderation, as well as asceticism, from the members of the Calvinist church as evidence, in their secular vocational life, of their faith. In addition, Calvinist ethics are rooted in the doctrine of predestination. According to this doctrine, a strictly moral life may be seen as a sign that the person pursuing it is one of God's elect, the implication being that progress in that person's work is proof that God is with him. Due to the thrift which the moral concepts force on the Calvinists, they are often able to save some working capital and these savings may be construed as God's good will. Thus Calvinism sees progress as the expression of God's good will. This may explain the brilliant business sense found among Calvinists, where it coincides with a devotional life of such intensity that it pervades and regulates Calvinists' entire lives. The decisive practical life ideal to be found in Calvinism is that of *active self-restraint*. The businessman may be explained as the result of the chances of profit being ascribed to the decree of Providence (Weber 1995:108-109).

Many management control tools developed in the United States support the fair contract ideology (Bourguignon, Malleret and Nørreklit, 2004). Specifically, the ideal of customers and suppliers freely entering into contractual relations is perceived as applying to the relation between managers and employees; i.e., the structure of an organisation is viewed as a chain of contractual relations with considerable emphasis placed on decentralised and market-driven decision-making. A contractual hierarchical relation may be understood as the idea embedded in decentralised management control (Anthony and Govindarajan 1998), with top managers defining the overall goals of the enterprise, which, subsequently, are broken down to lower levels in the hierarchy through an analytical atomistic process. Similarly agency theory perceives the life of the company and the relationship between the principal and the agent as a contractual relationship (Jensen and

Meckling 1976). Also the balanced scorecard with its focus on performance measurements and rewards matches the thoughts and ideas of decentralized management control and management by objectives. Such approaches place much emphasis on the defining of goals and objectives at all levels and on methods for measuring and rewarding work performance and results (Bourguignon, Malleret and Nørreklit, 2004). The contribution and achievement of the individual is measured through quantitative measurements describing the features of the contract and the individual is rewarded on its abilities to fulfill the objectives of the contract. In this way the performance measure and reward system fit into the U.S. way of creating hierarchies and making people obey. It suggests that the performance of the individual human being will be evaluated based on objective facts and that everybody will be rewarded equally for same performance. Every body by working hard will be able to achieve and work his or her way up from the bottom of society to the top.

The following section discusses the aptitude and effects of importing and transplanting control and management technologies developed in accordance with American ideology and marked by this ideology into a Danish ideological context very different from that of the United States.

3. Ideology in the Danish Society

In today's Danish society, we witness ideological influences from Danish tradition, which, however, is undergoing change because of high modernity and globalisation. In what follows, the first section reviews "the duty ethics" and "the ideal of unassuming behaviour" as two central dimensions of the Danish ideological tradition together with "self-reliance" as a central dimension of high modernity (Figure 1).

1600————————————————1850————————————————2000————————▶

Lutheran Faith   *Grundtvigianism*   *High Modernity and Globalisation*

Duty Ethics   *Unassuming Behaviour*   *Self-reliance   and Fair Contract*
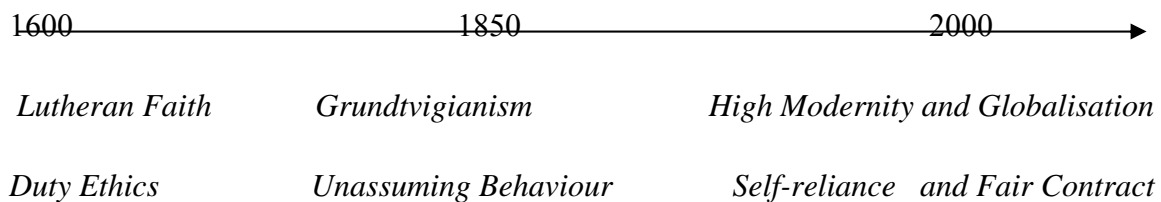
Figure 1: Danish ideological influences

Lutheran Faith and Duty Ethics

The long and predominant adherence in Denmark to the protestant Evangelical Lutheran faith means that the Lutheran conceptions of society and ethics have strongly pervaded all of Danish society. Luther's conception of society involves the doctrine of two regimes: the spiritual and the secular regimes (Thomsen 1970:714).

In the *spiritual regime*, God rules by means of His word, which convinces man of his[ii] sinfulness and grants him absolution (Thomsen 1970:714). This faith releases man from any worries concerning himself or his salvation and leaves him free to live for his neighbour. In the Lutheran faith, the idea of a vocation plays an important role. It means that, within the *secular vocations*, a person's *discharge of his duty* is the highest form of content that his moral activity can assume (Weber 1995:48). The vocational work is understood as involving the execution of the order which each individual has received, through his vocation, to fill his position, his specific place, which a divine dispensation has assigned to him. Thus Luther sees the social division of labour as the immediate effect of the divine world plan. A person's membership of a given social class or his vocation is the effect of divine intent, which is why the individual's remaining in the position which God has assigned to him and within the limits which God has established is a religious duty. As far as the salvation of his soul is concerned, man is in a direct relationship with God.

Unlike Catholicism, the Lutheran conception of vocational work means that secular duties are not surpassed by ascetic duties (Weber 1995:52). The duties in the secular world constitute the only path to pleasing God. In addition, the Lutheran faith, unlike Calvinism, leaves no possibility of seeking salvation by leading a methodical life in one's secular vocation. As Calvinism sees progress as the expression of God's good will, a person's membership of a given social class or vocation is the contrary, in Calvinist opinion, of what it is on a Lutheran view, on which people have to remain in the places assigned to them. In principle, the ascetic Calvinist way of life contrasts with the (relative) moral impotence of the Lutheran faith, according to which man may at any time be deprived of grace. Grace may, however, be regained through penitent repentance but not through competence or skill. Thus the religious sense in the Lutheran faith is of a contemplative nature, i.e., of a *passive nature*, the reason for which is to be found in the reliance on God. What the Lutheran faith lacked because of its doctrine of grace, according to Weber, was "the psychological drive towards a systematic way of life which enforces its methodical rationalisation" (Weber 1995:84). On this basis, Weber drew the conclusion that the Lutheran emphasis on the ascetic meaning of the vocation assigned provides an ethical explanation of the modern expert, while the businessman may be

explained as the result of the chances of profit being ascribed to the decree of Providence (Weber 1995:108-109).

The task of the *secular regime* is to ensure the continued existence of human society through the maintenance of peace and order, and to ensure that people serve each other (Thomsen 1970). The secular regime includes all human beings, believers and disbelievers alike. In the secular sphere, the authorities have to be Christian and govern their secular area, being, however, accountable to God. Within the secular regime not everybody is equal. The authorities, the father, the master artisan and the manager hold offices which require them to command and exert power – this is their vocation – while others have to obey: this is true of subjects, children, journeymen, and employees. Nevertheless, regardless of whether a person's vocation is that of being a subject or a public official, his duty is to serve his fellow beings. The promise of forgiveness was precisely what was supposed to make human beings prepared to involve themselves, with much commitment, in the demands of earthly life including the duty to assist the distressed. In other words, a person should do as he would be done by.

From the Reformation on, both the teachings of Luther and the evangelical preachers had considerable impact on the formulation of the new state (Østergård, 1998, pp.353), which charged the state with taking over any social tasks from the church. It may be argued that the Danish Social Democrats are to be understood as what may be termed a local successor to a Lutheran movement and not as translators of international socialism (Knudsen, 2000; Østergård, 1992, p.17). Similarly, the influence of the teachings of Luther may also be seen in the modern understanding of society; the rather long-term results of this influence were mass democracy and the welfare state. Embedded in the modern Danish welfare State there is faith in the egalitarian in the values of the individual human beings lives and in decentralised administration; at the same time, however, there is also considerable faith in the willingness of the State to serve its citizens and solid respect for government authorities.

Thus we may conclude that the Lutheran idea of the relationship between man and God influences the mentality of the individual and the structure of society. The Lutheran idea of vocational ethics is the basis on which the individual is committed to his work – a specialised, or expert, occupation – following the injunction of 'sticking to one's last'.[iii] As opposed to Calvinism, Lutheranism contains no drive for upward social mobility. The implication of its duty ethics is that a person's place in the hierarchy is a given and that no one should attempt to transgress the limits given. The duty ethics have also played a significant role in giving sense to and creating understanding of the place of the individual in the whole which is Denmark. The Danish duty ethics show in "the

internalisation by the individual of external norms, his voluntary assumption of his duties towards the community and his expectation that others will similarly assume their duties" (Bovbjerg 2001:252). The duties are interdependent. Because of their duties to pursue their occupation and to contribute to the community, people obey. The individual has to serve his neighbour. In addition, the citizens of the Lutheran universe obey the King and the authorities, while the civil servants constitute a profession whose vocation it is to be administrators. Man is subordinate to the State, which, however, is under an obligation to provide for its citizens. Thus the secular duty to serve one's neighbour has been collectively embedded in both the State and the citizen where it operates on the basis of reciprocal confidence. The direct relationship between the individual and God and the possibility of lack of salvation if one does not serve one's neighbour are essential to the existence of this reciprocal confidence. The freedom of the individual consists in his being able to launch into his vocation while having a secure environment.

Grundtvigianism and the ideal of unassuming behaviour
Compared to many other countries, capitalism has characteristically been less aggressive in Denmark. Denmark has many small enterprises, which may be attributed to the way in which the Danish agrarian structure developed following the agrarian reforms in the 19th century (Østergård, 1992, p.65). The mid-sized farms were characterised by being sufficiently large to be able to participate – jointly – in the process of basing production on science, but they were too small for production to be able to continue without the owner. The social structure marked by these farms may be termed *agrarian capitalism* (Wåhlin, 1981; Østergård, 1992, p.65). Agrarian capitalism is a relationship holding between rural and urban economies combined with a special relationship between the various rural production units. The Danish path to agrarian capitalism consists, however, in the whole of these complex economic, social, political and ideological conditions, of which one significant socio-cultural dimension is the hegemony of Grundtvigianism (Østergård, 1998, p.363).

   N.F.S. Grundtvig (1783-1872), who, among many other things, was a Danish vicar, psalm-writer, song-writer and philosopher, took an unassuming behaviour and plain religiousness to be the ultimate ideals. These ideas concerned the nearness of society, the importance of the spiritual freedom of the individual, the spirit of the people and solidarity within the community. In Grundtvig's view, human life concerned the leading of "a plain and cheerful active life on earth". He saw man as the Creation of God and

argued that completely developing a human being requires freedom to develop its talents in the direction in which the Creator intended them to move.

The Grundtvigian idea demanded economic and cultural freedom: first, through broad popular education and, then, through the assumption of economic and political power by the people. The school was to turn the demands of life into its objective. It had to be preoccupied with life as it is and strive to enlighten school attendants and further the usefulness of life (Abrahamowitz, 2000). The school was not to make enlightenment its goal and it was not supposed to contribute to creating a new and better life (Abrahamowitz, 2000, p.251). On the Grundtvigian view, teaching is reciprocal and should not consist in lectures but in dialogue and the exchange of experience. The ideas of Grundtvig have formed the basis of tuition at Danish primary and secondary schools, which (have) place(d) less emphasis on the demonstration of intellectual and analytical abilities and more emphasis on functionalism, pragmatism and the understanding of cooperation (Fivelsdal and Schramm-Nielsen, 1993). Grundtvigianism has influenced not only Danish primary and secondary schooling but also Danish pedagogy in general.

The ideal of unassuming behaviour and egalitarian values may also be seen in Grundtvig's songs. The songs signal equality and plainness among the Danes (Østergård, 1988, p.329-330): Danish mountains are hills, with which "we are content", and "we have gone a long way when few have too much and fewer too little" are the words of one of his patriotic songs. Thus his songs contributed to creating a Danish sense of nationality and national character, according to which everybody is reasonable and modest and everyone is in the same boat. However, this creation of the national character also contributes to the fact that Danes, despite their unassuming behaviour, possess an attitude of humble assertion: they know that the Danes are the best but they do not make a show of it (Østergård, 1992). In effect, the liberal-mindedness of the individual was considerably affected and limited by the spirit of the people.

Thus Grundtvig launched the ideals of people and unassuming behaviour, which strengthened the self-esteem of the farmers' movement in the face of the other classes: the national-liberal middle class as well as the rural and urban working classes (Østergård, 1992, p.61). His ideas formed the basis of the ideas of a national revival which had cultural, economic and political consequences throughout the country. Thus, when an explanation is sought for the ability of the Danish farmers in the 1880s to change their production and reorganise it so as to involve secondary agricultural produce in the form of dairy and slaughterhouse products which were able to compete on the world market, considerable importance is often ascribed to the systematic propagation of Grundtvig's words and example, which was primarily institutionalised with the

establishment of the Danish folk high schools. In the 19th century, Denmark saw the organisation of an important part of its population in cooperative societies, primarily cooperative dairies and slaughterhouses (Østergård, 1992, p.73).

Grundtvig's ideology, however, reached beyond the narrow functional ideology of the farming class. Grundtvigianism created a cultural hegemony. The hegemony pervades Danish mentality across classes, occupations, regions, age and gender. In this sense, the ideology has become pre-conscious or something natural which is not debatable but which now defines Danishness.

Grundtvigianism served as contrasts with other contemporary ideological currents in Denmark which advanced more scientific, elitist and ideal demands. Thus the ideological currents in Denmark in the 19th century were also marked by the tension between, on the one hand, the orientation towards the *natural sciences* characteristic of the Enlightenment, whose primary advocate was the Kantian natural scientist and philosopher H.C. Ørsted (1777-1851)[iv], who saw science as the ultimate arbiter of truth and a shield against superstition, and, on the other hand, the fear that accompanies superstition. Another important figure in Danish intellectual life in the 19th century and in its ideological controversies was Søren Kierkegaard (1813-1855), who accepted neither the scientific spirit nor the ideal of unassuming behaviour but gave priority to religious and existential immersion and intensity (Aagård, 1982). Kierkegaard argued that man's humanity was not in his nature and that everything dictated to man by his nature was encircling him. He argued in favour of religious individualism and of *the ideal demand*, which involves a rupture with the world and subsequent suffering. Grundtvig was entirely unappreciative of Kierkegaard, whose influence was generally limited at the time.

We may thus conclude that the ideology of unassuming behaviour involves an interest, on the one hand, in the freedom of the individual and an idea, on the other hand, of a people in which homogeneity and egalitarian values play a major role (Østergård, 1992, p.21). The ideal of unassuming behaviour is also rooted in Lutheranism in the sense that each person is expected to do the duty of his "vocation" and serve his fellow beings, but the ideal dictates flat hierarchies and horizontal relations. The external norms relating to the popular spirit to which the individual is expected to commit and submit himself are laid down by the ideal of the plain human being and by a preoccupation with the plain and cheerful life. The humble and oppressed minority which possesses the cultural capital determines the popular spirit. Those who take an elitist approach to their fields or occupations have to "hide" to avoid exclusion from the community. Consequently, Grundtvigianism implies that the Lutheran hierarchical social order is not clearly embedded in the Danish society. The role of the authorities remains unaffected, however.

The people has to show respect for the community and the law of the land. Thus the individual has to obey God, the authorities and the people, which limits his room for action. This room exists in the way in which the individual exercises his vocation: when he does so, he is alone before God and he knows that, as an individual, he is allowed to develop in a so-called natural manner, i.e., without any ideal norm. He is not subjected to methodical or elitist disciplining except that he is under an obligation to attend to his work, not to brag about himself and to adopt an unassuming behaviour.

High Modernity and Self-reliance

The last fifty years, the duty ethic, popular solidarity and love for one's neighbour have been under pressure by the individual's relating to himself. Beginning with the youth revolt and the criticism of society in the 1950s and 1960s, focus on self-realisation and self-reliance has increased in Denmark (Bovbjerg 2001). Drawing on humanistic psychology the highly modern personality type "perceives itself as independent and self-reliant, or authentic" (Bovbjerg 2001:252). This personality type possesses an authentic core (the self) which is not immediately visible but which is viewed as the individualisation and self-realisation of the subject. Our selves are not formed exclusively in relation to what is outside of ourselves but, to a very large extent, in relation to what is potentially within +ourselves and of which we are not conscious. The unconscious offers the path to human awareness of oneself instead of conscious self-insight into, for example, one's nature or abilities. Consequently, part of the human mind cannot be monitored, which is why man cannot be fully in control of himself or fully conscious about himself, let alone fully conscious of how to realise himself. Instead, neither objective nor rational methods but a form of intuition becomes the highest level of awareness. This means that a person's work has to include the possibility of developing his self. In the traditional industrial society, a person worked his way to material goods, using the money which he received for his labour, while today a person's self also has to be realised through his work, and he has to achieve personal success. Furthermore as more and more people through their education and profession, have come into contact with and been affected by the idea of the "fair contract" the thoughts of rewarding the achievement and contribution of the individual has come into the Danish mindset. Along with the increased focus on the realisation of the self, a weakening occurs of the social ties and the monitoring of the actions of individuals. Instead, an autonomous individual emerges who feels free and unique.

In order to be able to be himself, however, the individual still has to submit to the norms of the community. In addition, if the individual is to have considerable autonomy, then the state and the authorities have to have major impact on his way of life (Bovbjerg 2001). It needs disciplining techniques (Foucault 1994) which replace the authorities. These are techniques which are employed in order to bring order to human diversity but which differ from other power techniques in that, as gently and cost free as possible, they provide man with self-discipline. Disciplining techniques are necessary to allow the authorities to control the individual in such a way that he believes that he is self-controlled. One disciplining technique is the norm of the ideal body: those not conforming to it are implicitly told that their bodies are faulty and out of control and that they need to diet (Jeacle 2003). Learning to make our bodies correspond to the ideal form, which is "sleek, thin and toned", is a basic element in becoming a good citizen (Jeacle 2003). This becomes a powerful disciplining technique, not only in the form of repressive control but also as a stimulation technique. Thus a person has to be "slim, good looking, and tanned" and "get undressed" (Jeacle 2003).

It follows that disciplining techniques are cunning and attempt to avoid resistance. The norm exercises its coercion by measuring, comparing, differentiating, ranking and excluding individuals. It is a way of making individuals feel unique and irreplaceable even if they live in a society organised on principles of equality. In connection with disciplining, Foucault describes monitoring, which only exists due to its nearness to its field of action. It has to make itself invisible and conscious; otherwise it will defeat its purpose. Thus the need emerges for recording information, for measurements and assessments, in which the management and control technologies play a significant role. People have to know that they are being monitored. The discipline and the monitoring reinforce each other by reciprocally strengthening their effectiveness.

However, the highly modern human being is also unsure of himself, in part because the social risks are individualised (Beck 1996). For example, falling ill or becoming unemployed is a personal problem in that it may be attributed to lack of will or ability to live in the right way or to work, respectively. Further, human beings become anxious and vulnerable if they live in constantly changing environments demanding flexible work situations (Sennett 1999). In addition, people has come under pressure from globalisation. In Denmark globalisation (http://www.policy.dk/art1.htm) involves the abandonment of the social democratic Keynesianism in favour of a kind of neo-liberalism which gives priority to fighting inflation while giving lower priority to employment in times of crisis. Liberalisation and deregulation of trade are part of the globalisation trend as is the abolishment of restrictions on international capital movements. Finally people's

close confidential relations have also changed in recent years. They were previously subject to stable traditions while today they are constantly negotiated and contemplated (Giddens 1991). Conversation and negotiation play an important role in the establishment of social relations in that they allow the parties involved to acquire knowledge about each other and to reach a point of consensus where agreement is satisfactory to everybody involved.

Societies in a stage of tradition managed uncertainty by means of tradition and close relations; in modernity and high modernity, they primarily do so through symbolic signs and expert systems. The signs and expert knowledge are, however, constantly subject to negation and development, which contribute to creating radical doubt and confusion. Thus, in the times of high modernity, the assumption of modernity that objective knowledge and rationality exist have been called into question. Yet confidence in knowledge is crucial to a person's scope for development, choice and action. Confidence in knowledge is crucial to ontological certainty and forms the basis of a person's identity and trust in the social world but, because a person's knowledge is constantly challenged, his self-identity becomes a contemplative process. Any individual may undergo personal development through the contemplative process and thus attempt to keep abreast of the changes happening. A person's self-development ensures that social change and the future will be on his side (Bovbjerg 2001:33). Contemplation is achieved during courses or via therapeutic methods. Courses focusing on self-development and therapy produce a language which may make sense in relation to the core issue, i.e., to the individual's inner life (Bovbjerg 2001). Therapy and courses focusing on self-development may, for example, be conceived as expert systems offering reliable and monitored access to the individual's experience. When traditions disappear and knowledge is constantly challenged, man needs constant help with the contemplative process in which sense is re-established.

Thus we may conclude that, during the time of high modernity, the ideas of self-reliance and self-realisation motivate individuals and make them obey. Disciplining techniques play a crucial role in making individuals obey and symbolic signs and expert systems reduce uncertainty. The disciplining techniques encroach on the autonomy of the individual, thus rendering his self-reliance an illusion. It must be assumed, however, that individual, social and generational differences affect the importance of high modernity in creating social order.

4. Management control in Denmark

Below we review Danish control tradition and U.S. developed management control systems applied in Denmark with a view on evaluating their effectiveness in a Danish ideological context.

Danish Control tradition

The management and control traditions which, until recently, were predominant in Denmark fit with duty ethics and the ideal of unassuming behaviour. Thus business relations are often characterised by group discussions, or negotiations, and group decision-making in which the allocation of resources is managed through negotiations among decision-makers (Ramstad, 1991; Schramm-Nielsen, 2001). For example, negotiation, dialogue and consensus are very important in the budgeting process (Melander, 2003). This is also true when new systems such as the balanced scorecard are to be introduced (Nielsen and Sørensen, 2003) and reflects the systemic balancing of the interests of various social groups. Further, the ideologies of duty ethics and unassuming behaviour have the effect of embedding self-monitoring and social monitoring naturally in the control traditions of the Danes, who seem to have relied extensively on such "monitoring" on the basis of the principle of "responsible autonomy" (Schramm-Nielsen, 2001). This means that, traditionally, Danes are largely left with room for autonomy in work-related decision-making but, at the same time, are expected to live up to a similar degree of responsibility in relation to the actions taken (Schramm-Nielsen, 2001). As a result, Danish managers believe, or have believed, that their employees do not need monitoring, an instrument perceived as negative. Monitoring is viewed as a sign of lack of confidence in the person subjected to it, and as an expression of doubt that he is doing his duty. In addition, Danes are judged on the basis of their ability to cooperate collectively rather than of their individual performance (Ramstad, 1991). By contrast, decentralised management control based on financial key figures and involving corresponding performance remuneration had not until recently gained much ground in Denmark.

Fair Contract Control Models

The past decade, however, has seen the increasing use of performance-related salaries and contractual relations. Thus several management control systems involving

performance measurement and derived remuneration systems have been introduced into Danish organisations. However, as Danish ideology only to a limited extent relies on the control of social relations on the basis of a "fair contract", performance-related remuneration may develop into a problem. Given the strongly egalitarian, anti-elitist and subjective attitude characteristic in Denmark, there is reason to doubt whether such remuneration will seem "fair". Performance-related remuneration would conflict with the Danish tradition of assessing employees on the basis of their ability to cooperate rather than their individual performance; traditionally, Danish managers have not ranked employees according to their brilliance or intelligence but rather on the basis of their practicable ideas (Fivesdal and Schramm-Nielsen 1993). Therefore, when an individual is to be rewarded and/or promoted, Danish ideology does not traditionally see individual results as decisive: whether the individual fits into the system is given higher priority. Similarly, the assertiveness necessary to negotiate the contract may not exist in a Danish environment of duty ethic and unassuming behaviour. On the whole, Danes do not like visible hierarchies and they are not happy to allow an individual the right to pursue his own success or to allow him to have the assertiveness to do so.

Further, Danes have a relatively pragmatic attitude to the concept of objectivity, which means that the introduction of performance assessment and performance-related remuneration into a Danish context may appear ambiguous. The assessment systems may be used to whip the part of the population strongly committed to duty ethics, while the part which defines the norms and, hence, the popular spirit may use it for increasing their power and remuneration. Thus performance measurements may be used to establish governmentality: "Numbers create and can be compared with norms, which are among the gentlest and yet most pervasive forms of power in modern democracies" (Miller and O'Leary 1987; Porter 1995:45).

A further problem involved in extensively focusing on performance-related remuneration is that it creates external and not internal commitment (Argyris and Kaplan, 1994, p.91). An individual possesses external commitment if his energy and attention are primarily founded on variables outside himself (orders or suggestions from managers, organisational incentives and rewards, etc.) and internal commitment if his energy and attention are primarily founded on variables within himself. External commitment is important for the establishment of organisational rules and for communicating the behaviour desired and rewarded. If individuals are to be active, responsible and creative problem solvers, this is insufficient, however. It requires internal commitment because this leads employees to view themselves as responsible and as initiators. The Danish tradition of self-control, which involves internal commitment, is probably one of the

strengths of the Danish control tradition. However, internal commitment alone is insufficient to establish organisational rules and to communicate desirable rules and behaviour rewarded by the organisation. In the Danish control tradition, this is achieved through communication and social monitoring. Self-control and social control are highly appropriate instruments when confidence in the individuals involved is justified (Merchant, 1985), which is a characteristic feature of Danish duty ethics. Lack of any control of results and the consequent lack of any comparison of performance may be a weakness in that the level of ambitions to be realised may have been set too low. The need for increasing the level of ambitions has been reinforced by neo-liberalism and the American ideology of the fair contract, which fit with performance measurements and remuneration. The contract, however, only controls the dimensions included and only as long as it lasts. Further, the heavy focus on performance-related remuneration may contribute to negating the duty ethics of the Danes and their professionalism because, in contractual relationships, it serves as motivation for trading internal commitment and self-realization for short-term contractual endowments. Focusing heavily on performance-related remuneration supports the overall movement towards a state of high modernity in which performance measurements and management models become a necessary dimension in the disciplining and motivation of the individual, which may develop a hyper-reality in which human involvement is abandoned.

On this basis, we may assume that, in a Danish ideological context, in which duty and the ideal of unassuming behaviour rule and not the American ideology of freedom and fairness, performance measurement and performance-related remuneration are used for legitimating and disciplining purposes but not for the purpose of making reasonably rational decisions – the result being rigidity and the loss of human commitment.

Given self-reliance, Christianity and love for one's neighbour are insufficient techniques for disciplining human beings. Reacting to the mounting individualism and to globalisation, Danes seem to resort to control concepts developed in the United States. The idea of creating social order on the basis of a "fair contract" is, however, rather incompatible with the ideology of unassuming behaviour, which wants to reward, not individual, but collective performance and which places social limits on development possibilities. The Danish ideology of unassuming behaviour is against the incorporation of the dynamics embedded in the American ideology into the Danish management and control model as the Danish ideology does not allow individual performance and rewards to become a driving force, much less decisions to be made on an analytical basis. Thus, unlike the Americans, Danes do not have the freedom to pursue their own success. The

systems may, however, result in interference with, and the methodical disciplining of, the room of action available to the individual.

New Human Resource Management

Human resource management is another management framework developed in the U.S. which also may be used in the methodical disciplining of the individual. Human resource management builds on Maslow's (1954) theory of motivation. His hierarchy of needs shows that some needs take precedence over others with the need for self-actualization at the highest level. More recent trends in the human resource tradition − new human resource management − involves the idea of the learning organisation. This organisation builds on the idea of the constantly learning and developing human being. It states that human beings have to expect a state of permanent change. People's knowledge potential has to be liberated, developed and utilised. The learning organisation requires developments of the mental models of the employees, enrolment and involvement of people and the creation of a common direction and a common orientation Senge (1990). The dialogue plays a crucial role in the learning organisation, where it is intended to give access to a major reservoir of common importance. The learning organisation is not just a fringe benefit allowing employees self-realisation but concerns the implementation of norms expected to benefit the enterprise. According to the model, the learning organisation allows the development of employee potential, the optimisation of resource utilisation, the production of collective change and should also result in the enterprise being maximally rational in the exploitation of its labour resources.

The view of man found in human resource management fits the image of the self-reliant human being characteristic of high modernity. However, the learning organisation, consideration for the whole is not governed by consideration for one's neighbour or for the popular spirit. On the contrary, the exploitation of individual potential is system-dependent, dialogue being the key factor in steering the individual's exploitation of his potential in the direction of the demands of the system. The manager as a third authority, a pastoral one, is also involved in the formulation of the requirements and codes of the organisational unit and its members accommodate their cognitive schemas to the social knowledge, beliefs and ideas held in that society. Such a pastoral authority is assumed to govern as the Good Shepherd, safeguarding the welfare and salvation of the flock (Foucault, 2000). The Good Shepherd knows and constantly monitors each individual lamb. He guides it to a certain destination and, if it gets lost, he will lead it back to the flock. The risk of this approach is that the dialogues are not related to the potential of the

individuals but, instead, become a cunning method of disciplining employees (Focault 1994). Conversation may be used for the purpose of disciplining the individual, which, in Denmark, would mean that conversation would assume the roles which the popular spirit and love for one's neighbour have played for a very long time, but conversation may extend even further in the disciplining of soul and body. Conversation allows a form of spiritual disciplining which contrasts with the control rationality of the age of industrialisation, which focused on the (bodily) disciplining of labour. The conversation forming part of the fifth discipline is intended to make people speak about themselves and their relationship with the enterprise. If, at the same time, the management emphasises the common idea, then the individual has to be made to be compatible with the common idea. This is apparently a weaker form of control than that inherent in the contract of the hierarchy but it is, in effect, stronger because it requires an extent of self-disciplining from the individual which the disciplining techniques of the era of industrialisation did not bring to Denmark. In addition, exclusion means self-exclusion, i.e., anyone who does not subscribe to the common idea is not compatible with the overall values and has therefore excluded himself. The implication of this is that the control pressure emanating from the organisation reaches further than it did previously, viz., into the private sphere which people used to have when a clear distinction was made between working hours and free time. A person's free time allowed him freedom from organisational control. Thus the new human resource management techniques may result in the disciplining of both body and soul and, given the ideal of the unassuming spirit, this causes the disappearance of the spiritual freedom of the Danes.

4. Conclusion and perspectives

Danish ideology has been characterised by duty ethics and the ideal of unassuming behaviour, democracy, self-control and social control playing key roles. High modernity and globalisation, however, dilute and negate the Danish duty ethics and social control. As a result, new human resource management models such as that of the learning organisation, the balanced scorecard and performance measurement and performance-related remuneration in general become key tools for disciplining the individual and creating social order. Thus the relationship between the ideal of unassuming behaviour and the systemic mentality gradually changes, the systemic approach becoming increasingly technical and associated with growing governmental management control ideology. Thus, at the beginning of the 21st century, the ideal of unassuming behaviour, which used to be basic to Danish society, has receded into the background and been

replaced by mounting individualism, which, in terms of control, increasingly requires the individual to face rule-based execution of authority rather than collective cooperation based on the assumption of the sovereignty of the people. The system contributes to the creation of a sort of "hyper-reality" with neither meaning nor validity behind the "signs" of the system. Nevertheless, the measurement system has become reality (Baudrillard 1997) although it neglects the values of the human beings involved and has become its own purpose.

Part of the Danish population has probably reacted to the increasing control pressure by showing solidarity and devotion to their duty, resulting in fear of failure; huge workloads; and stress symptoms. As Mill's argumentation suggested, those who are devoted to their duties are encroached upon, leaving no room for the individual. The ideology of unassuming behaviour is anti-elitist and traditional and implies that the dominant opinions and mentality rule (Mill 1996:195). Further, Danish duty ethics and trust in the authorities mean that many Danes show solidarity and agreement with the power and opinions of the authorities, which has enabled the authorities to introduce monitoring and disciplining techniques, thus encroaching as much on individual freedom as public opinion has already done (Mill 1996:195). These techniques, however, involve the monitoring of and methodical interference in the lifestyle and work execution of the individual, abolishing self-control and, hence, the room for freedom which Danes have traditionally possessed. Due to the techniques, the daily life and life in general of the individual is carved up and atomised to such an extent that the individual will have severe difficulties reaching himself and his internal commitment. Unlike the French, for example, the Danes have no code of honour or group solidarity which ensures that encroachment on the self-control of the individual amounts to a violation of his rights, which is why the groups affected have to resort to counteraction (Bourguignon, Malleret and Nørreklit, 2004). Thus, one consequence of growing control is that the large part of the population which is devoted to its duties is increasingly over-controlled and stressed. In addition, the stress level is raised by the double-bind in Danish management and control resulting from the fact that two ideologies which in combination are incoherent are at play: the Danish ideologies of unassuming behaviour and duty and the American ideologies of freedom and the fair contract. Thus management and control instruments developed in the United States are used in a Danish ideological tradition which only accepts freedom and fairness as long as this fits with the collective heteronomy. Vast amounts of information are recorded which are used for the purpose of legitimating and monitoring but not for making rational decisions and not for reaching transcendental awareness, which is impermissible.

Sennett (1999) further argues that the ideas of change management and the flexible human being may result in chaos. In the constant endeavour to speak to the self-reliant human being, the systems used become obsolete even before they are implemented, which means that management consultants and other implementers of management models leave behind them a battlefield of chaos and confusion. Bombardments with management technologies and models may create superficial change and, hence, disorder and chaos while individuals become over-controlled and stressed and "rational" decision-making becomes even more difficult than was previously the case.

In addition, stress, systems without meaning and the double-bind may result in a negative spiral, the population generally abandoning any attempt to show solidarity, commitment, discipline or responsibility. Thus performance measurement and the use of negotiated result contracts also contribute to undermining Danish duty ethics and the ideal of unassuming behaviour, triggering an increasingly strong movement towards a state of high modernity. This would be very serious as the fact that Denmark has done relatively well in terms of its economy and social welfare over the past couple of centuries is probably due to the important asset which Danish duty ethics and the tradition of reciprocal trust have constituted (Weber 1995). Today, however, Denmark seems to be on the path to a state where the professionalism and commitment of the labour force disappear and are replaced by a super-bureaucracy of monitoring and disciplining techniques developed in the United States.

Over the past decades, some have probably changed into fellow players on the staging arena of high modernity, where unadulterated individualism is cultivated. This individualism exhibits less solidarity than the traditional Danish ideology required and the whole only contributes as long as there is contribution from the individual himself. On this arena, the vocation is related to itself and to finding the self, and what regulates and controls the individual are disciplining techniques, for example in the form of media-established norms, therapy and the management concept. The self-reflecting human being becomes narcissistic, however, if it does not emotionally relate to another but only relates to itself and to the symbols and expert systems of the environment. This is problematic because, from a moral perspective, experiencing emotional commitment and sympathy for others is crucial to the constitution of a person's character (Smith 1759, Sennett 1999) and, therefore, a precondition for a person's ability to act in an ethically defensible manner (Smith 1759). Furthermore, the experience of emotional commitment and sympathy for others is also crucial to genuine problem-solving and professionalism. As a result of the narcissistic human being described above, however, emotions may be projected onto alcohol and drugs, and seduction becomes cold (Baudrillard 1997), all of

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which contributes to the construction of a hyper-reality. In brief, the cheerful Danish life vanishes.

We may conclude that, in the encounter between, on the one hand, the Danish ideological tradition and, on the other hand, high modernity and globalisation, control models have emerged which are not effective and which have serious dysfunctional socio-psychological effects. Social problems and control problems have arisen which cannot be solved through the introduction of a larger number of technically rational tools intended to discipline the Danish population than are already applied. Such tools would erode the professionalism and internal commitment of the population even further and similarly increase its stress levels more than has already been the case. We suggest that more emphasis should be put on making management control systems less "hyper-real" and more valid so that the reality constructed would be based on a valid analysis of reality. In order for management control models to be valid, they must be related to an ontology which does not reduce "reality" to an abstract, more or less logical, language but to one which also integrates facts and human values (Nørreklit 2004). Management control should not merely be its own purpose but should reflect the values of the individuals and the population. The existence of multiple ideologies in the Danish population complicates the control process, however, and may render the application of multiple management control systems necessary so that the ideologies of different groups and individuals may be accommodated. At the same time, however, mutual recognition across ideological boundaries is also a necessity. Further, the validity of the mechanisms controlling self-realisation has to be addressed. Self-realisation has to be connected to something real. Crucially, focus on the recognition of oneself involves the recognition of the other due to the social nature of human beings; i.e., in order to be valid and real, self-realisation has to include concern for the other. Consequently, installing valid management control systems is linked to the implementation of ethical education and the infusion of responsibility into the population. Our conclusion is that, for the purpose of obtaining social order, a society which is governed by an ideology which embeds weak ethical standards may tend to use non-valid management control systems, thereby constructing a "hyper-reality" rendering it unable to address the real problems of the population.

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[i] Also it should be noted that both the Pilgrim Fathers and John Locke was Calvinists.

[ii] In this text, the various forms of the pronoun 'he' are, wherever no similar form of the pronoun 'she' has been included as an alternative, unspecified for gender – as is the generic use of the noun phrase 'man'.

iii A last is a "metal, wooden, or plastic model in the shape of a human foot, used by someone who makes shoes" (M. Rundell (ed.)(2002): *Macmillan English Dictionary for Advanced Learners*; Macmillan Education, Oxford). The expression, "sticking to one's last", is used metaphorically to express the idea that a person should stick to the trade/profession for which s/he has been trained and which s/he knows.
iv H.C. Ørsted was the discoverer of electro-magnetism and the founder of what is today known as the Technical University of Denmark.