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Implementing corporate strategy:: From Tableaux de Bord to balanced scorecards

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Abstract

Defining a clear strategy can be a difficult process for a large company. Translating this strategy into action can be even more difficult. This paper presents and compares two related tools that can help companies articulate and cascade their strategy: the Tableau de Bord, a concept popularized in France, and the Balanced Scorecard. We discuss why, although the notion of Tableau de Bord appeared long before the Balanced Scorecard, the Balanced Scorecard still represents a welcome addition to both theory and practice. The paper also illustrates how tools such as Tableau de Bord and Balanced Scorecard can be cascaded down the organization to support the development and implementation of strategy, identifies some implementation difficulties that companies may encounter, and discusses the role of top management and controllers in the definition and use of such tools.¹



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¹ Some of the material presented in this article also appeared in 'The balanced scorecard and tableau de bord: translating strategy into action,' published by the same authors (see [Epstein and Manzoni, 1997](#)).

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