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Success factors in Balanced Scorecard implementations – A literature review**

This paper uses Buchanan et al.'s (2005) framework of change to systematically synthesize the empirical literature on the implementation processes of the Balanced Scorecard (BSC). We specifically examine which critical success factors (CSFs) have been neglected so far, but may play a substantial role in improving BSC implementations. While some CSFs are intuitive (such as top management support), others seem to be overrated by the conceptual literature (e.g., the speed of the implementation). Most importantly, the BSC literature has some blind spots that relate to cost-benefit analyses of the BSC, the impacts of management skills and leadership, power and politics, organizational culture, and public discourse.

Key words: **Balanced Scorecard, success factors, performance measurement system, implementation process, organizational change, literature review** (JEL: M10, M40, M48, M52)

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