

## **The Adoption of Balanced Scorecard through the Lenses of Contingency and the Diffusion Theories**

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*The adoption and diffusion of balanced scorecard (BSC) has relatively been addressed in Western countries. Nonetheless, there is scant evidence on how BSC is received by organisations in developing countries. So, we are not sure how Non-Western countries are receiving BSC in practice and whether the adoption of BSC is facing similar challenges (as in Western countries). Furthermore, while the diffusion of innovation theory suggests the significance influence of characteristics of an innovation on its adoption and diffusion, no study has been reported to examine this theory in relation to BSC. Deriving from contingency and diffusion of innovation theories, this study investigates the diffusion of BSC in New Zealand and the Sultanate of Oman and examines the significance of impact of characteristics of innovation on the adoption of BSC in both countries.*

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