The Balanced Scorecard: An Intentional Academic Fraud?

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by

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Abstract

The Balanced Scorecard: A strategy formulation tool that continues to garner international acclaim for Bob Kaplan and the Harvard Business School among corporate strategic planning offices and within accounting journals and textbooks. Notwithstanding such acclaim, this paper reveals an ugly purpose that may have underpinned the development of the Balanced Scorecard.

I first learned about Bob Kaplan’s Balanced Scorecard in spring 2006. Measured against my ordered conflict resolution social choice theory research, I concluded Kaplan’s characterization of the Balanced Scorecard was a knowing and willful academic fraud. In this paper, I allege Kaplan transparently participated in this academic fraud to line his pockets with gold while concomitantly facilitating his and the Harvard Business School’s effort to aid and abet the Informal Capital Market Cartel’s war against the Supreme Court of the United States in the setting of the Court’s historic exercise of supervisory powers to conquer ICMC global corruption. In 2008, the Court conquered the ICMC’s control of the nation’s capital markets. Now, it is time for academia to cleanse itself of the ICMC extortionate stranglehold over its journals and texts. Vetting the ICMC’s corrupt purpose in transparently directing the development of Kaplan’s Balanced Scorecard commences that process.
Introduction

This paper initiates an academic “Court of Inquiry” into whether the Balanced Scorecard was knowingly and willfully developed with unsavory agenda. The very idea such unsavory agenda may exist derives the transparent characterization of the Balanced Scorecard’s four perspectives. *The Customers’ Perspective, The Financial Perspective, and The Internal Business Processes Perspective* all sound in competent social choice theory while *The Learning and Growth Perspective* is characterized in terms that render it social choice theory incompetent. (Jenkins 2007).

The four perspectives implicate a hierarchical economic progression. (Jenkins 2007). Kaplan and Norton, however, fail to disclose *The Customers’ Perspective* and *The Financial Perspective* are actually primary and antithetical unordered statements at the same Hierarchical Economic Quaternary Order (“HEQO”) primary progression or quaternary regression level. *Id.* *The Internal Business Processes Perspective* is the HEQO secondary progression or tertiary regression level and, *The Learning and Growth Perspective* purports to be the HEQO tertiary progression or secondary regression level; save its initial infirmities. *Id.* The perspective omitted by Kaplan and Norton is the HEQO quaternary progression or primary regression level perspective, *The Social Policy Perspective.* *Id.*

The Balanced Scorecard characterization shortcomings beg the haunting investigative question: Why? One possible motivation is greed. After all, the Balanced Scorecard engendered a multi-million dollar consulting industry. Perhaps Kaplan and Norton intentionally orchestrated the Balanced Scorecard shortcomings to garner a consulting competitive advantage. They could claim competitors didn’t really comprehend Balanced Scorecard tenets, pointing out their intentional shortcomings with the promise of eventual published corrections. The
competitive advantage would translate into millions of dollars in Balanced Scorecard consulting fees. However, there is another plausible and unsavory agenda item underpinning the Kaplan and Norton intentional mischaracterization of the Balanced Scorecard.

John Maynard Keynes understood scripture-deciphered impossibility-resolved social choice theory. (Jenkins 2010). He also realized such impossibility-resolution was enabled by Ordered Relations Theory reference ethics. Id. Following Keynes’ 1944 Bretton Woods conference participation, where Keynes provided evidence he comprehended such impossibility-resolution, the Informal Capital Market Cartel ("ICMC") used his colleague, Sir John Hicks, to inform Keynes’ intent to use academia to thwart ICMC global resource allocation control. Id. The ICMC orchestrated Keynes’ murder on April 21, 1946 to stop him from launching such a counteroffensive. Id.

Not long thereafter, the ICMC indirectly influenced Professor Arrow’s 1951 dissertation that led to his famous treatise, Social Choice and Individual Values. (Jenkins 2010). It appears the ICMC did so through Arrow’s dissertation director, Harold Hotelling. Id. The ICMC’s agenda was to thwart academia’s vindication of Keynes’ impossibility-resolved social choice theory scripture decipherment as a means for challenging ICMC social welfare policies undertaken in furtherance of its global resource allocation control objective. Id. That is, the ICMC used the opportunity of Arrow’s 1951 treatise to threaten academia that anyone intending to fill Keynes’ shoes would meet a Keynesian fate. Academia remained silent until now; held hostage by the 1946 murder of John Maynard Keynes, the informal communication impounded in Arrow’s 1951 dissertation, and the ICMC stranglehold over its research, publications, and consulting.
Professor Arrow realized he had been used by the ICMC in furtherance of its global resource allocation control agenda by threatening academia with an extortionate Keynesian fate. (Jenkins 2010). He communicated his hope for academic freedom in the 1963 second printing of his 1951 treatise. *Id.* At the time of the second printing of *Social Choice and Individual Values*, Arrow was on the staff of President Kennedy’s Council of Economic Advisors. *Id.* He used the opportunity of the second printing’s preface to encrypt his own message conveying a promise that the Kennedy Administration’s impending assault against the ICMC would lead to academic freedom. *Id.* However, that dream died with Kennedy’s assassination just a few months later. *Id.*

The current war against the ICMC was commenced by President Nixon. The Tax Reform Act of 1969 defined a Nixonian tell-tale message. That tax act balanced concomitant increased tax burdens on capital market protagonists and private real estate investment, creating balance in the competition for scarce investment resources. The federal income tax assault levied by the introduction of the brother-sister controlled corporation rules enacted in 26 U.S.C. §§1561, et seq., effectively eliminated the widespread use of subsidiary corporations by publicly-held corporations, which had enjoyed unrestrained subsidiary surtax exemptions. The resource allocation balance was achieved by the introduction of the real estate investment depreciation recapture rule codified in 26 U.S.C. §1245. That is, President Nixon sent a message to the ICMC the federal government would be neutral in allocating scarce investment resources; countering the ICMC’s post-War global resource allocation control agenda enforced in material part by and through the 1946 murder of John Maynard Keynes and the manipulation of Arrow’s 1951 dissertation.
Following the Tax Reform Act of 1969, two major events occurred that implicate Nixon’s war with the ICMC. In 1969, the ICMC commenced the Nobel Memorial Prize in Economics. (Jenkins 2010). It used facts associated with the prize award (the award announcement date, the awardee’s name, the awardee’s university, and the announced basis for the prize award) to communicate informal information to its constituency throughout the world and to continue communicating threats against academia. *Id.*

President Nixon responded by appointing William H. Rehnquist as an Associate Justice to the Supreme Court of the United States. Rehnquist was appointed to the bench with a Nixonian mandate for waging a judicial war against the ICMC: The Supreme Court of the United States would invoke its Article III supervisory powers to mount an historic assault against the ICMC hierarchy. (Jenkins 2010).

The ICMC transparently learned of the Court’s secret supervisory powers agenda and responded with a relevant informal information signal. The ICMC directed Professor Arrow share the 1972 prize with its Keynesian mole, Sir John Hicks, as a means to threaten Professor Arrow and academia that those supporting the Court’s supervisory powers effort by revivifying a Keynesian anti-ICMC academic assault would suffer a Keynesian fate. (Jenkins 2010)

The Supreme Court’s war against the ICMC in the intervening years has resulted in loss of life throughout the world. (Jenkins 2010). Among the terrorist attacks it directed in response to Supreme Court supervisory powers tactics are the September 11, 2001 attacks in the United States. *Id.* The violence of such terrorist attacks has had a transparent continuing consequence for the ICMC stranglehold over academia: ICMC threats translate violence.

When measured against this historic background, the Balanced Scorecard’s unsavory agenda becomes clear: Kaplan and Norton intentionally framed the Balanced Scorecard’s four
perspectives in support of an ICMC fishing expedition to learn who might be supporting the Supreme Court’s supervisory powers assault. Any academic reconciling the Balanced Scorecard in impossibility-resolved social choice theory would run the risk of an ICMC assault. The ICMC so feared the Supreme Court’s supervisory powers plan to assail its global resource allocation control objective by and through academic research, publications, or consulting, it broadened its Harvard Business School Keynesian fishing expedition beyond the Balanced Scorecard research.

The impossibility-resolved social choice theory tenets comprehended by Keynes that eventually caused the ICMC to direct his murder are the same tenets reconciled as accounting for the Balanced Scorecard’s success in Jenkins 2007. Specifically, the scripture deciphered impossibility-resolved social choice theory is HEQO [Unordered Content: Unordered (Content: Context): Unordered Context: Ordered Context] progression consonant. (Jenkins 2007). Unordered Content is the HEQO primary progression or quaternary regression statement, while Ordered Context is the HEQO quaternary progression or primary regression statement. Simply, Unordered Content is characterized by (given, within) statements; Unordered (Content: Context) is characterized by (given: any, within) statements; Unordered Context is characterized by (any, within) statements, and Ordered Context is defined by (any, among) statements. *Id.*

The Balanced Scorecard’s four perspectives can be characterized in the setting of these statements. (Jenkins 2007). The first two perspectives are the primary and antithetical prongs of the Unordered Content statement. *Id.* The third perspective is the Unordered (Content: Context) statement. *Id.* The fourth perspective, corrected to be defined by an exogenous perspective, is the Unordered Context statement. *Id.* And, the missing *Social Policy Perspective* is the Ordered Context statement. *Id.* Such organization implicates understanding scripture deciphered impossibility-resolved social choice theory; the same understanding a) recognized by Keynes, b)
made plain and obvious by Keynes to ICMC protagonists during the 1944 Bretton Woods Conference, and c) that eventually led the ICMC to direct Keynes’s 1946 murder.

The HEQO is recognized in at least two other papers published by HBS professors in the *Harvard Business Review*, to wit:

1. Simons, R. Control in an Age of Empowerment. *Harvard Business Review*. Vol. 73, Iss. 2, March/April 1995, at pp. 80-88; and,


Thus, the ICMC directed Keynesian fishing expedition across academic research, publications, and consulting pervades the entire Harvard Business School and implicates the notion the Harvard Business School supports the ICMC in its war against the Supreme Court of the United States. That is, an institution allegedly a cornerstone in the promotion of academic freedom is allowing its venue to propagate the ICMC academic stranglehold.

As a consequence of its supervisory powers prosecutions and convictions, the Court took control of the nation’s capital markets in September 2008. (Jenkins 2010). It is time academia wrest itself from the ICMC stranglehold over its research, publications, and consulting; a stranglehold known to have begun with the ICMC directed 1946 murder of John Maynard Keynes.

This paper is organized in five sections, including this introductory section. The second section details the history of the ICMC academic stranglehold up until the early 1990s when the referenced HBS papers found their way into the academic press. The third section details the Balanced Scorecard’s tell-tale infirmities. The fourth section explains how the Simons and
Treacy and Wiersema papers align in the scripture deciphered impossibility-resolved social choice theory HEQO. And, the fifth section concludes the paper.

II

History of the ICMC Stranglehold over Academia

The ensuing recounting of the history of the ICMC stranglehold over academia derives from my research, my participation in the Supreme Court’s historic supervisory powers assault undertaken to eviscerate ICMC corruption, and deductions deriving ICMC brutality in the enforcement of its objectives. Such deductions result from my first-hand experience of ICMC brutality, which was transparently undertaken to influence my behavior it perceived in relation to the Supreme Court’s supervisory powers investigations and prosecutions.¹ The explanation of the historic ICMC stranglehold over academia follows.

Capital markets in the United States emerged in Massachusetts in the 1780s. (Rothenberg 1985). The ICMC’s control over such emerging capital markets was facilitated by its unholy alliance with the Church. In the face of the emerging American model of democratic government, the Church needed a monarchical-like partner in whom it would invest the secrets of scripture’s impossibility-resolved social choice theory. Prior to the American model, the Church relied on sovereign monarchical relationships to maintain its base of global socio-economic power.

The American model of democratic government insisted on constitutional separation of church and state. That is, America’s founders informally communicated the intent to remove the

¹ ICMC directed murders and injuries among members of my family are detailed in court records in the matter of Jenkins v. Southwest Gas Corporation, 09-CV-0382-TUC-JMR. Chief Judge John M. Roll was the presiding federal district judge. He entered his last order in the case on December 3, 2010. He was among the victims who died during the January 8, 2011 shooting in Tucson, which also resulted in a head injury to Congresswoman Gabrielle Giffords.
Church’s influence over affairs of state; though the founders may have been unclear as to the Church’s actual identity. As a result, the Church’s savvy economic counsel facilitated the emergence of the ICMC and its climb to economic power in the United States as a means to combat this effort and maintaining its own global socio-economic power.

The advantage to ICMC protagonists was clear: scripture is imbued with essential capital and operations formation tenets underpinning the quaternary order (agrarian: industrial: information: philosophical) economy migration. The Church easily proved its worth to the ICMC hierarchy in rendering savvy counsel as America and the world transcended the industrial revolution. That is, it was the Church who has guided the ICMC hierarchy since the American Revolution in the latter’s quest to control resource allocation throughout America and, eventually, across the globe.

An important aspect of the unholy alliance is the Church’s reliance on the ICMC to enforce the secrecy of the impossibility-resolved social choice theory tenets to protect the value of the ICMC’s resource allocation control and the Church’s global socio-economic power. The ICMC has done so through bribery, extortion and murder, including assassination of America’s presidents and other important leaders. That is, the Church has been complicit in the ICMC’s violent control over America’s government.

The assassination of America’s Presidents commenced with the death of President George Washington on December 14, 1799. It is transparent the ICMC poisoned Washington to cause his death as an informal information signal that it was in control of the destiny of America’s leaders. It appears the ICMC intended Washington die on December 13, 1799. The day December 13th is the day in 1545 on which commenced the Council of Trent. The Council of Trent was one of the Church’s most important councils in matters involving condemnation of
Protestant heresies. Here, the ICMC was using the Council of Trent to implicate its condemnation of “Presidential heresies;” condemning Washington for not completely obeying its mandate while implicitly suggesting Washington had taken a bite of the forbidden fruit. By “delaying” his death for a few hours into December 14th, Washington’s supporters were making a historical record the ICMC had not corrupted Washington.

It is likely no one suspected the ICMC’s clandestine relationship with the Church, per se, inasmuch as the ICMC hierarchy consisted of those in the Jewish faith. That is, although America was not governed by a monarchy, the monarchical ICMC would govern America through extortion, bribery, and assassination of her leaders in fulfilling its partnership with the Church.

Early in America’s history, the ICMC recognized the abolition of slavery was critical for America to gain a solid stronghold in the industrial economy. Its transparent thesis was that freed slaves would serve the cheapest source of labor to fuel the industrial revolution. By so fueling America’s industrial revolution, the ICMC intended to encourage rapid impossibility-resolved social choice theory progression rather than default a laissez-faire approach. The ICMC transparently concluded such rapid growth would position America a global leader of important consequence by and through the centralization of resource allocation control in its hands.

As the election of 1824 approached, it was clear the favorite to win the election was “Old Hickory,” Andrew Jackson. Jackson was renowned for his pro-slavery view; a view offensive to the ICMC rapid economic growth agenda. The ICMC response was clear: Knowing Jackson’s popularity among the hoi polloi, it wrongfully influenced the outcome of the 1824 election. First, the ICMC diluted the probability of Jackson receiving an electoral vote majority by promoting the election as a choice among four candidates. The election, occurring between
October 26 and December 2, 1824, resulted in a popular and electoral vote plurality for Jackson. However, since Jackson did not receive a majority of the electoral vote, the election of the President was determined by the House of Representatives. This outcome fulfilled the ICMC objective for the 1824 election.

The ICMC proclaimed its underhandedness in wrongfully influencing the outcome of the 1824 election by orchestrating what Jackson would later term “the corrupt bargain.” The Columbia Observer said an undisclosed congressional representative reported Henry Clay, who was among the four candidates in the run-off election, threw his support to John Quincy Adams to gain appointment as Secretary of State. At the time, the Secretary of State position seemed most important inasmuch as John Quincy Adams and his three presidential predecessors had all served as Secretary of State. Seemingly, Clay was anointed the next President of the United States.

On February 9, 1825, the House of Representatives voted John Quincy Adams the 6th President of the United States. Contrary to Jackson’s position, John Quincy Adams was an avowed slavery abolitionist. The ICMC had achieved putting its man in the White House in furtherance of its objective to transform slavery into a cheap industrial revolution labor source; intending to catapult America into a global economic power.

Both Presidents John Adams (the 2nd President), from the more industrialized north, and Thomas Jefferson (the 3rd President), from the more agrarian south, died on July 4, 1826. By directing their deaths occur on the same day, the anniversary of America’s Independence, the ICMC informally communicated it would assassinate any of America’s leaders who tried to interfere in or thwart its plans for affecting America’s (agrarian: industrial) economy transition.
The 1828 election transpired between October 31 and December 2, 1828. The ICMC feared the outcome of the 1828 election. Jackson won 178 electoral votes compared to Adams’ 83 electoral votes.

On December 22, 1828, two weeks after her husband’s election as President and two months before he was sworn into office, Rachel Jackson died of a heart attack. The death was transparently directed by the ICMC to warn Jackson against anti-ICMC policies or passive resistance in supporting same.

The ICMC causes contemporaneous acts to occur on days on which history records events that prove useful in communicating informal information. To this extent, the day December 22nd proved ICMC informal information signal useful.

On December 22nd in the year 69, A.D., emperor Vitellius was captured and murdered at the Gemonian stairs in Rome. His defeat in the Second Battle of Bedriacum in northern Italy precipitated Vitellius’s capture and death. These facts point to Jackson’s marriage to Rachel. He married her twice. The first marriage, which occurred in 1791, was invalid because her marriage to her first husband had not legally concluded in divorce at the time she married Jackson. Andrew and Rachel remarried in 1794. The facts associated with Rachel’s marital dissolution and marriage to Jackson had always been a point of public obloquy which caused Jackson to challenge critics to duel. Thus, the “Second Battle of Bedriacum” implicates the difficulties accounting for the Jacksons having married twice.

On December 22, 1809, the Non-Intercourse Act was passed by the U. S. Congress. It lifted trade embargoes that had been put in place by the passage of the Embargo Act on December 22, 1807. That the two acts were passed on the same day implicates the two Jackson
marriages. The title of the second act, “Non-Intercourse” served a crude reference to the notion that the death of Rachel would rob the 7th President of relations with his wife.

Andrew Jackson must have believed the ICMC directed Rachel’s death. First and for the only time in U. S. history, Jackson paid off the national debt in January 1835. He transparently did so as an attack against the ICMC stranglehold over the federal government. Moreover, Jackson must have believed the ICMC controlled the Second Bank of the United States, which was created by a 20-year charter in 1816. He vetoed its re-charter in 1832 and, in 1833, withdrew all U. S. funds held by the bank and placed them among several state banks. In Jackson's veto message, the bank needed to be abolished because:

1. It concentrated the nation's financial strength in a single institution.
2. It exposed the government to control by foreign interests.
3. It served mainly to make the rich richer.
4. It exercised too much control over members of Congress.
5. It favored northeastern states over southern and western states.
6. Banks are controlled by a few select families.
7. Banks have a long history of instigating wars between nations, forcing them to borrow funding to pay for them.

In the ensuing years, it appears the ICMC was building its prowess to effect its economic position: Convert southern enslaved labor to northern low cost industrial labor. As political momentum moved through the 1840s, the 1850s and toward civil war, the ICMC orchestrated the murders of two sitting presidents: William Henry Harrison and Zachary Taylor. Both presidents’ position on slavery transparently did not completely coalesce with the ICMC’s labor transformation objective.
Given the ensuing factual discussion involving the April 14, 1865 assassination of President Lincoln, it appears the ICMC extorted others in the respective Harrison and Taylor spheres of influence to garner an inside information perspective of the presidents’ thinking in the promotion of an anti-slavery political agenda. President Lincoln must have known as much and did not confide among those in his sphere of influence. The ICMC realized this and eventually turned to extort Lincoln’s son, Robert Todd, to garner the inside information as to Lincoln’s anti-ICMC plans that ultimately led to his assassination. The Harrison-Taylor-Lincoln facts are detailed as follows.

William Henry Harrison took office on March 4, 1841 and died from complications of pneumonia on April 4, 1841. The ICMC chose his date of death based on events that took place in history on the foreseeable death date. Those events served the ICMC agenda in communicating informal information. The Declaration of Breda, issued on April 4, 1660, was a proclamation of Charles II of England in which he promised a general pardon for crimes committed during the English Civil War and Interregnum. April 4, 1814 was the day of Napoleon’s first abdication and exile to Elba. Taken together, these events communicate Harrison was “exiled” for his “part-in crimes.” The slavery issue of the day is represented by the English Civil War. That is, the ICMC communicated it directed Harrison’s death for the reason Harrison offended the ICMC anti-slavery policy position.

Zachary Taylor died on July 9, 1850. He was from Virginia and renowned for his moderate stance on slavery. It appears he was a roadblock to the Compromise of 1850 inasmuch as when Millard Fillmore succeeded Taylor in office, the legislation passed. Again, the ICMC chose Taylor’s death date to informally communicate information. On July 9, 1793, the Act Against Slavery passed in Upper Canada, prohibiting the importation of slaves into Lower
Canada. Obviously, the ICMC was communicating it directed Taylor’s death for the reason he did not support the ICMC’s anti-slavery political agenda.

President Lincoln’s entire anti-slavery agenda coalesced the ICMC’s industrial revolution cheap labor objective. It appears as the Civil War was coming to closure Lincoln began to formulate plans to thwart ICMC domination in the Reconstruction Era. The President transparently learned it was unwise to share anti-ICMC strategies within his sphere of influence given the fates of Thomas Jefferson, John Adams, Rachel Jackson, William Henry Harrison, and Zachary Taylor. As a result, he kept his anti-ICMC Reconstruction Era strategies close to the vest.

The ICMC likewise must have realized Lincoln’s sphere of influence closed-mouth tactic inasmuch as it turned its extortionate tactics on Lincoln’s family; specifically, Lincoln’s son, Robert Todd Lincoln. A few months prior to the President’s April 1965 assassination, Robert Todd Lincoln was at Washington’s Union Station, standing on a platform as an oncoming train was coming into the station. Robert Todd Lincoln found himself falling off the platform into the path of the train; whereupon, a hand reached down and pulled him to safety. That hand belonged to Edwin Booth, the brother of the President’s eventual assassin, John Wilkes Booth. It appears the ICMC orchestrated the Union Station events to extort Robert Todd Lincoln upon his life that he would inform inside information about the President’s anti-ICMC Reconstruction Era strategies.

President Lincoln was shot at Ford Theatre by John Wilkes Booth on the evening of April 14, 1865; five days after General Lee surrendered to General Grant at Appomattox. Twenty-two year old Robert Todd Lincoln did not join his parents at Ford Theatre that fateful evening. He remained behind at the White House due to illness.
As the 19th century turned into the 20th century, Robert Todd Lincoln continued to prosper both financially and in his own political career. Although Robert Todd Lincoln was illicitly conscripted into this unsavory ICMC service by and through an extortionate demand on his own life, history reveals he also prospered by providing such services. While facts surrounding Robert Todd Lincoln's finances are not publicly available, his mansion Hildene in Manchester, Vermont bears witness to some level of wealth accumulation. Financial gain may have become the motive de jure when Robert Todd Lincoln was present at the shootings of two other American presidents in later years.

History records Robert Todd Lincoln's presence at times when two other presidents were shot. At President James A. Garfield's invitation, then Secretary of War Robert Todd Lincoln was present at the 6th Street Station in Washington, D.C. where he was an eyewitness when the President was shot by Charles J. Guiteau on July 2, 1881. Garfield later died due to infection from the gunshot wound. At President William McKinley's invitation, Robert Todd was at the Pan-American Exposition in Buffalo, New York when Leon F. Czolgosz shot the President on September 6, 1901, though he was not an actual eyewitness to the event. The President died within 8 days from gangrene around the gunshot wound.

The ICMC directed murders of Presidents Garfield and McKinley and the informal information communicated thereby reveals an element of Presidents Lincoln's Reconstruction Era anti-ICMC strategy; a strategy transparently pursued by Presidents Garfield and McKinley which likewise led to their deaths. President Garfield was shot on July 2, 1881 and died from the gunshot wound on September 19, 1881. Two pieces of historical information reveal informal information derived from the ICMC chosen date, July 2. First, on July 2, 1777, Vermont was the first state to formally abolish slavery. This information signal implicates the information
provided by Robert Todd Lincoln proved a valuable ICMC return on investment. Robert Todd Lincoln’s ICMC funded mansion was located in Vermont. Second, Victor Emmanuel II entered Rome on July 2, 1871 after having conquered it from the Papal States. This piece of informal information is most tell-tale. The name, “Victor Emmanuel II,” implicates the notion ICMC strategies undertaken to effect transition from the agrarian economy (the first state of the economy) to the industrial economy (the second state of the economy) proved successful. The notion of “Rome” implicates the ICMC “empire.” Finally, the notion “Papal States” implicates savvy economic religious counsel derived the successful (agrarian: industrial) economy transition.

On September 19, 1870, after having invaded the Papal States a week earlier, the Italian Army laid siege to Rome, entering the city the next day, after which the Pope described himself a “Prisoner in the Vatican.” By choosing President Garfield’s September 19th death date, the ICMC’s informal information signal communicates anyone attempting to attack the ICMC by revealing its economic savvy religious counsel would meet a similar fate as President Garfield.

As today, the ICMC hierarchy has always consisted of principals who are Jewish. Tragically, history will record events in the 20th century that led governments to revolt against religious interference in affairs of state. Worse yet, the Holocaust reveals Hitler’s assumption that the ICMC’s savvy religious counsel must have had Jewish ties since the ICMC hierarchy was Jewish. Stalinist Russia echoed Hitler’s persecution of Jews; probably as a means to support ICMC eradication. While persecution of Jews raged across Europe and Russia, it was actually the Church who held scripture’s deciphered secrets deep in the Vatican’s vaults; deciphered secrets implicating economic progression defined by the tenets of impossibility-resolved social
choice theory. Moreover, it was the Church that was providing savvy economic counsel to the ICMC, defining history’s most unholy alliance.

As the nineteenth century became the twentieth century, information about the ICMC most likely emerged and began to circulate among world leaders and intellectuals. In particular, two matters crystallized. First, the ICMC relied on savvy economic counsel derived from some religious authority’s possession of scripture’s deciphered impossibility-resolved social choice theory tenets to effect (agrarian: industrial) economy transition. Second, in order to effect global (industrial: information) economy migration ordered context industrial economy capital and operations formation would prove a necessary condition. As the ICMC turned its sights to the economies of other sovereign nations to achieve the ordered context objective, those nations foresaw the ICMC’s intent to strangle their economies in favor of its global resource allocation control agenda.

These pressures concomitantly led to two geopolitical matters of significance: First, the inception of governments proscribing organized religion (Russia or the Soviet Union and, eventually, China) emerged as a means for eradicating ICMC presence within the sovereign. Second, the defensive tactic to exclude ICMC economic control over unwilling sovereigns was the real and substantive conflict underpinning World War I. That is, World War I was substantively a challenge to the ICMC’s global control over the (unordered: ordered) context industrial economy transition. The transition was a necessary condition to gaining license to enter the information economy.

Following World War I, two major events took place having international consequences: the 1918 Flu Pandemic (the Spanish Flu involving the H1N1 virus; the same virus emerged in

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2 The Church signaled its acknowledgement of this transition by holding the First Vatican Council in 1868-1870. Likewise, the Church signaled its acknowledgement of the (industrial: information) economy transition by holding the Second Vatican Council in 1962-1965.
2009 after the Supreme Court took control of the nation’s capital markets in 2008) and the Great Depression. Given the Church’s historic affinity with the use of poisons to determine the outcome of conflict, it is transparent the 1918 Flu Pandemic, which reportedly killed between 50 and 100 million people across the globe, was employed by the ICMC to warn the world of adverse consequences resulting from challenging its global authority. That is, such poisonous strategies are employed by the ICMC without fear or hesitation to insure compliance with its objectives.

The illusion of prosperity created by the “Roaring 20s,” followed by the devastation of the global economic collapse known as the Great Depression is an economic stranglehold tactic employed by the ICMC to gain control over sovereign government economic policy-making throughout the world. The ICMC revisited this tactic when it encouraged unchecked mortgage and real estate growth when it became enmeshed in the Supreme Court’s supervisory powers war in the 1990s and early 2000s. That is, the ICMC set up this latter global economic disaster as a defensive tactic against the Supreme Court’s supervisory powers war.

The ICMC (prosperity: disaster) strategy, characterized by the Roaring 20s giving way to the Great Depression, inspired John Maynard Keynes’s general theory of employment, interest, and money, which led to his famous 1936 treatise. (Keynes 1936). Distilled to its nutshell significance, Keynes’s brilliance was that the ICMC could be combated by sovereigns whose economic policies involving employment, interest, and money would lead the sovereign to act as its own capital market enmeshed in the balance between capital and operations formation. That is, Keynes’s theory really involved the sovereign combating the ICMC stranglehold by the sovereign competing with the ICMC for control over the allocation of its sovereign resources.

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3 The ICMC funded atomic research led to its World War II “1918 Spanish Flu”-like threat: The loss of significant civilian life in the atomic bombings of Hiroshima and Nagasaki.
In the build-up to World War II, both Germany and Japan became such Keynesian economic sovereigns and evolved as such to combat the ICMC economic stranglehold. That is, World War II was substantively about a Keynesian economics challenge to ICMC global economic domination.

As the outcome to World War II became foreseeable and the defeat of Keynesian economics as a tool to thwart ICMC global resource control was imminent, the 1944 Bretton Woods Conference was held with an eye toward establishing the International Monetary Fund (IMF) and its global agenda. The ICMC had another Bretton Woods agenda: It wanted to ferret the next Keynesian assault against its objective to centralize control over global resource allocation in its hands. Keynes would argue Britain’s “creation of new reserves at will” IMF plan while Harry Dexter White, the Chief Economist at the U. S. Treasury, would argue the U. S. plan for a more limited IMF borrowing mechanism. Because of the overwhelming economic and military power of the United States, the participants at Bretton Woods largely agreed on White’s plan.

Since the ICMC knew, _ex ante_, it would control the IMF its real Bretton Woods agenda was to learn Keynes’ next assault against it. Britain cooperated by allowing Keynes to spearhead its position while its leaders, all along, knew the outcome of the conference was controlled by the ICMC.

Indeed, Keynes went back to the drawing board to develop his next anti-ICMC arsenal. Only through his death and ensuing events are we able to understand what his emerging strategy involved: Keynes planned to inspire assaulting ICMC social welfare policies undertaken in furtherance of its global resource allocation control objective by and through academic research,
publications, and consulting based, in material part, on scripture’s notion of impossibility-resolved social choice theory. The analysis supporting this conclusion follows.

First, during the Bretton Woods Conference, Keynes allowed the ICMC to realize he had come to understand scripture’s impossibility-resolved social choice theory relied on the tenets of ordered conflict resolution. Ordered conflict resolution’s lynchpin is the (endogenous: exogenous) perspective reference ethics declaration transition. (Jenkins 2010). During the Bretton Woods conference, Keynes belied his understanding of this transition when he advised, “We, the delegates of this Conference, Mr. President, have been trying to accomplish something very difficult to accomplish. It has been our task to find a common measure, a common standard, a common rule acceptable to each and not irksome to any.”

Following Bretton Woods, it appears the ICMC resorted to its tactic of corrupting or extorting someone in Keynes’ sphere of influence to learn how Keynes would employ his decipherment of the key to scripture’s notion of impossibility-resolved social choice theory. History proves that that someone was Keynes’s economist colleague John Hicks. In 1972, then Sir John Hicks would share the Nobel Memorial Prize in Economics with Kenneth J. Arrow.

It appears Hicks informed on Keynes to the ICMC about Keynes’ plans to so use academia. On April 21, 1946, the ICMC directed Keynes’s murder. Pursuant to informal information custom, the ICMC chose the date of Keynes’s death. April 21, 1918 is the day Germany’s “Ace of Aces” fighter pilot, Manfred von Richthofen, was killed while flying over the Morlancourt Ridge, near Vaux-sur-Somme, France. The ICMC chose Keynes’s death date as April 21st to remark on Keynes’ theory on employment, money, and interest in promoting Germany’s rise to power, instigating World War II.

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4 White’s IMF argument was laced with an impossibility-plagued endogenous perspective, characterized by White’s view trade imbalance was a problem only of the deficit country.
The nature of the Keynesian post-Bretton Woods conference anti-ICMC assault would be made clear five years after his death. It came in the form of the ICMC’s directing the 1951 dissertation of economist Kenneth J. Arrow. Arrow’s dissertation was published under the title, *Social Choice and Individual Values*. Arrovian impossibility distills the notion it is generally impossible to resolve ordered conflict. (Jenkins 2010). Thus, Arrovian impossibility translates tenets satisfying (individual: societal) well-being transitivity cannot be formulated. *Id.* Arrovian possibility is achieved by relaxing his nondictatorship condition and imposing his condition formulated as the irrelevance of independent alternatives. *Id.* (Arrow 1951, 1963).

Arrow’s dissertation chairman was Harold Hotelling. (Jenkins 2010). The ICMC used Hotelling to direct Arrow’s dissertation to its tell-tale conclusion. *Id.* The ICMC directed an informal communication through Arrovian impossibility: Whoever attempted to vindicate Keynes’s decipherment of scripture’s impossibility-resolved social choice theory would meet a Keynesian fate. The ICMC directed an informal communication through Arrovian possibility: It was the Arrovian dictator and, accordingly, its social welfare policy preferences were the only policy preferences that counted. Anyone transgressing ICMC social welfare policy-making would meet a Keynesian fate.

The implication was clear. The post-Bretton Woods Keynesian strategy to employ academia to challenge ICMC directed social welfare policy formulation was dead. In his Nobel speech, Sen referred to an oppressive pessimism besetting academia as a consequence of Arrow’s proof. (Sen 1999). It is clear academia knew full well the scope and breadth of the

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5Hotelling died on December 26, 1973. The ICMC directed Hotelling’s death to occur on that date because it is the same day President Nixon used to appoint Supreme Court Justices whose names served as phonetic metaphors communicating Nixon’s plan to engender the Supreme Court to invoke its supervisory powers to assault the ICMC hierarchy. Those justices were Warren Burger and Harry Blackmun. In response, the ICMC directed several deaths on the same day. First, it directed the death of President Harry Truman to occur on December 26, 1972. Second, it directed Hotelling’s death on December 26, 1973. And, more recently amidst its battles with the Rehnquist Court’s exercise of supervisory powers, it directed the death of President Gerald R. Ford to occur on December 26, 2004.
ICMC stranglehold on its research and publications to forestall an academic assault on its social welfare policy strategies undertaken to achieve its global resource allocation control objective.

Arrow was on the staff of the President’s Council of Economic Advisors during the Kennedy Administration. It appears he learned of Kennedy Administration plans to attack the ICMC hierarchy. Arrow published a second edition to his *Social Choice and Individual Values* treatise. The second edition preface is dated August 1963, Tokyo, Japan. Arrow used the opportunity of the second edition preface to communicate his own cryptic message confessing he understood how his dissertation had been used to further the ICMC agenda, that he was buoyed by current plans to challenge the ICMC, and that academic freedom would be again regained. (Jenkins 2010). However, Arrow’s hopes were dashed by President Kennedy’s ICMC directed assassination a few months later. *Id.*

Essentially, then, the ICMC has had a stranglehold over academia since Keynes’s murder and Arrow’s 1951 publication of his Ph.D. dissertation. The ICMC engendered the Nobel Memorial Prize in Economics to informally communicate and to continue its academic stranglehold on the heels of President Nixon’s plan to inspire the Supreme Court’s use of its supervisory powers to attack the ICMC.

Chief Justice Rehnquist served the Court’s central figure in the exercise of its supervisory powers in challenging the ICMC. After Rehnquist’s appointment to the bench in January 1972, the ICMC apparently feared that the Court might invoke a Keynesian strategy to use academia to challenge its social welfare policy-making, thereby weakening its control over global resource allocation. It directed the 1972 award be shared between Arrow and Sir John Hicks, the Keynesian mole. The ICMC informal communication was unequivocal: Anyone aiding and abetting the Supreme Court’s exercise of supervisory powers to assault the ICMC by resurrecting
the Keynesian strategy to employ academic research publications to challenge the wisdom of ICMC directed social welfare policy-making would meet a Keynesian fate.⁶

As the Court’s supervisory powers activities gained momentum, the ICMC developed a strategy in the early 1990s to use the Harvard Business School, its professors, and the *Harvard Business Review* to orchestrate a fishing expedition cast in the sea of social choice theory academic research, publications and consulting to learn through whom or through which university or universities such a Supreme Court attack might come. The most sophisticated bait used by the ICMC to ferret such a Keynesian attack was the introduction of the Kaplan and Norton Balanced Scorecard in 1992. Other Harvard Business School research avenues exploited thereafter widened the nefarious ICMC fishing expedition.

### III

*The Balanced Scorecard’s Tell-Tale Infirmities*

The late bloomer that I was, I first became familiar with the Balanced Scorecard in spring 2006. I was given the charge to incorporate it in a management control systems class. My primary academic research interest is scripture deciphered impossibility-resolved social choice theory and ordered relations theory reference ethics declaration. This is the same reference ethics Keynes implicitly communicated in his 1944 Bretton Woods arguments. Naturally, I applied my research to the Kaplan and Norton Balanced Scorecard characterization.

The Balanced Scorecard is defined in terms of four perspectives: *The Customer’s Perspective, The Shareholder’s Perspective, The Internal Business Processes Perspective,* and *The Learning and Growth Perspective.* (Kaplan and Norton 1992). So, when I read the four

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⁶ The ICMC continued to use facts surrounding the Nobel Memorial Prize in Economics to communicate information about its academic stranglehold and other matters through 1996. The ICMC directed death of Professor William Vickrey two days after it was announced he would share the 1996 prize resulted in the Court and its international counterparts intervening in prize determination. (Jenkins 2010).
statements, the reference ethics implications jumped out at me. The Kaplan and Norton characterization of the four perspectives is tell-tale of the ICMC fishing expedition implicit therein.

In reference ethics terms, the subjective impossibility-plagued declaration is characterized as an (endogenous-position, endogenous perspective) statement. (Jenkins 2010). On the other hand, the threshold objective impossibility-resolved declaration is characterized as an (endogenous-position, exogenous-perspective) statement. Id. Naturally, my eye perused the Kaplan and Norton characterization of the Balanced Scorecard’s four perspectives while measuring the four characterizations in terms of reference ethics statements.

*The Customer's Perspective* is defined as "the strategy for creating value and differentiation from the perspective of the customer." (Kaplan and Norton 1992). The “strategy for creating value and differentiation” is the perspective’s endogenous-position; while the “perspective of the customer” is this Balanced Scorecard perspective’s exogenous-perspective. This perspective is the unordered revenue-maximization statement. (Jenkins 2007).

*The Financial Perspective* is defined as "the strategy for growth, profitability, and risk viewed from the perspective of the shareholder." (Kaplan and Norton 1992). "Strategy for growth, profitability, and risk” defines *The Financial Perspective’s* endogenous-position. The term “from the perspective of the shareholder” defines this Balanced Scorecard perspective’s exogenous-perspective. This perspective is the threshold unordered cost-minimization statement. (Jenkins 2007).

*The Internal Business Processes Perspective* is defined as "the strategic processes for various business processes that create customer and shareholder satisfaction." (Kaplan and Norton 1992). “The strategic processes for various business processes” is the perspective’s
endogenous-position; while “that create customer and shareholder satisfaction” amounts to this Balanced Scorecard’s perspective’s exogenous-perspective. This perspective is the threshold ordered (revenue-maximization, cost-minimization) statement. (Jenkins 2007).

The first three Balanced Scorecard perspectives facially satisfy reference ethics impossibility resolution. (Jenkins 2007). The reference ethics exogenous-perspective enables such a conclusion. Id. Nonetheless, the first three perspectives are tainted with a hierarchical infirmity. Id. Kaplan and Norton fail to indicate the first two perspectives reside as the unordered primary and antithetical prongs of the threshold (revenue maximization, cost minimization) statement in the Balanced Scorecard’s HEQO. Id.

*The Learning and Growth Perspective* is reference ethics infirm. (Jenkins 2007). It is defined as "the priorities to create a climate that supports organizational change, innovation, and growth." (Kaplan and Norton 1992). “the priorities to create a climate” is the perspective’s endogenous-position; however, I noted “that supports organizational change, innovation, and growth” can only be construed as an endogenous-perspective. In my Balanced Scorecard paper, I suggested correcting this perspective to be cast as an (endogenous-position, exogenous-perspective) statement. Id. Recharacterized, the Kaplan and Norton Balanced Scorecard Four Perspectives define unordered context. In my Balanced Scorecard paper I also supplanted the Kaplan and Norton Balanced Scorecard perspectives with the ordered context perspective (the *Social Policy Perspective*) which is characterized in terms of an (exogenous-position, exogenous-perspective) reference ethics declaration. Id.

The Kaplan and Norton Balanced Scorecard characterization implicates ordered relations theory’s impossibility-resolved (endogenous-position, exogenous-perspective) reference ethics declaration. However, there is an appearance the infirmities are knowing and willful. Else, why
characterize the first three perspectives in terms of the objective (endogenous-position, exogenous-perspective) reference ethics declaration and the last in terms of the impossibility-plagued subjective (endogenous-position, endogenous-perspective)?

In sum, Kaplan and Norton facilitated the ICMC Keynesian fishing expedition by characterizing the Balanced Scorecard with these infirmities:

1. Not characterizing *The Customers’ Perspective* and *The Financial Perspective* as unordered primary and antithetical prongs at the same HEQO level;

2. Not characterizing *The Internal Business Processes Perspective*, and *The Learning and Growth Perspective* as ordered in the Balanced Scorecard HEQO;

3. Characterizing *The Learning and Growth Perspective* in terms of the impossibility-plagued subjective (endogenous-position, endogenous-perspective) after having characterized *The Customers’ Perspective, The Financial Perspective, and The Internal Business Processes Perspective* in terms of the objective (endogenous-position, exogenous-perspective) reference ethics declaration;

4. Omitting the HEQO quaternary progression or primary regression level perspective, *The Social Policy Perspective*; and,

5. Omitting a description of the Balanced Scorecard four perspectives in terms of the impossibility-resolved HEQO, coalescing ordered and unordered context.

Importantly, anyone implicating any of the foregoing Balanced Scorecard infirmities in any academic medium or consulting environment would be suspected by the ICMC of resurrecting the Keynesian post-World War II ICMC attack strategy (using academic research, publications, and consulting to challenge its global resource allocation social welfare policies as social choice theory incompetent) and of aiding and abetting the Supreme Court’s historic
exercise of its supervisory powers. Such persons would run the risk of a Keynesian fate. Academia has probably avoided implicating such Balanced Scorecard infirmities for this very reason.

By understanding the last Kaplan and Norton Balanced Scorecard infirmity it is easier to recognize other Harvard Business School academic research and *Harvard Business Review* papers that serve the ICMC Keynesian fishing expedition. The following table coalesces the Balanced Scorecard perspectives in terms of the HEQO, to wit:

<table>
<thead>
<tr>
<th>Hierarchical Position</th>
<th>Regression Order</th>
<th>Progression Order</th>
<th>Balanced Scorecard Perspective</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ordered Context</td>
<td>Primary</td>
<td>Quaternary</td>
<td>The Social Policy Perspective</td>
</tr>
<tr>
<td>Unordered Context</td>
<td>Secondary</td>
<td>Tertiary</td>
<td>The Learning and Growth Perspective</td>
</tr>
<tr>
<td>Unordered (Context: Content)</td>
<td>Tertiary</td>
<td>Secondary</td>
<td>The Internal Business Processes Perspective</td>
</tr>
<tr>
<td>Unordered Content</td>
<td>Quaternary</td>
<td>Primary</td>
<td>The Financial Perspective</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>or The Customers’ Perspective</td>
</tr>
</tbody>
</table>

The next section describes two other Harvard Business School papers that implicitly characterize their respective research in terms of the HEQO and, thus, also serve the ICMC Keynesian fishing expedition.
IV
Other Harvard Business School Academic Papers Serving the ICMC Keynesian Fishing Expedition

Two other Harvard Business School papers implicate the HEQO. These include Simons’ Control in an Age of Empowerment and Treacy and Wiersema’s Customer Intimacy and Other Value Disciplines. Both were published in the Harvard Business Review. These papers share two commonalities with Kaplan and Norton’s Balanced Scorecard. First, each paper presents a hierarchical system that implicates the HEQO. This in and of itself implicates the ICMC’s Keynesian fishing expedition. Second, as was the case with the Kaplan and Norton Balanced Scorecard, neither paper presents a statement that implicates the HEQO’s (Exogenous-Position, Exogenous-Perspective) primary regression or quaternary progression level. In the case of the Balanced Scorecard, I defined this level as the Ordered Context Social Policy Perspective in my 2007 paper. There may be a reason for this Harvard Business School consistency.

Remember, following World War II’s Keynesian economics demise, Keynes went back to the drawing board to fashion his next ICMC attack strategy: Use academic research, publications, and consulting to challenge ICMC social welfare policies undertaken in furtherance of its global resource allocation control agenda. The ICMC responded by directing Keynes’s April 21, 1946 murder and following with the wrongful influence of Arrow’s 1951 dissertation to informally communicate its mandate that it alone would dictate social welfare policies under threat of a Keynesian fate should it be challenged.

That is, the ICMC imposed exogenous pressures, engendering academia’s obedient endogenous response. This is the classic relationship between ordered and unordered context. Ordered context imposes exogenous pressures and confirms unordered context’s endogenous response as being consistent therewith. While both are impossibility-resolved consonant,
ordered context reference ethics statements are (Exogenous-Position, Exogenous-Perspective) characterized while unordered context reference ethics statements are (Endogenous-Position, Exogenous-Perspective) characterized.

Kaplan and Norton’s Balanced Scorecard four perspectives, Simon’s four levers, and Treacy and Wiersema’s four value disciplines all implicate unordered context. The consistent failure to evidence a scintilla of ordered context implicates unsavory ICMC ordered context overshadowing. Anyone implicating ordered context as I did in my 2007 Balanced Scorecard paper by noting the omission of the ordered context Social Policy Perspective runs the risk of incurring a Keynesian fate meted out by the ICMC. Let’s look at Simon’s four levers and Treacy and Wiersema’s four disciplines.

**Treacy and Wiersema’s Four Disciplines**

The Treacy and Wiersema paper was published in the *Harvard Business Review* in 1993. (Treacy and Wiersema 1993). The paper’s credits indicate neither author is professionally lodged in the academic mainstream. Nonetheless, the paper follows the Kaplan and Norton Balanced Scorecard introduction by one year. There are commonalities beyond the foregoing failure to identify ordered context exogenous pressures.

Without saying as much, Treacy and Wiersema appear to propose a quaternary order regressing Kaplan and Norton’s Customers’ Perspective. They cite three value disciplines: operational excellence, customer intimacy, and product leadership. (Treacy and Wiersema 1993). *Operational Excellence* is defined as providing customers with reliable products or services at competitive prices and delivered with minimal difficulty or inconvenience. *Id.* *Customer Intimacy* is defined as segmenting and targeting markets precisely and then tailoring

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7 The ICMC Keynesian fishing expedition is an outreach across academic research, publications, and consulting.
offerings  

*Product Leadership* is defined as offering customers leading-edge products and services that consistently enhance the customers’ use or application of the product, thereby making rivals’ goods obsolete. *Id.* Though not posited as a discipline, *per se*, Treacy and Wiersema allude to another discipline level by introducing their section titled *Sustaining the Lead.* *Id.*

The *Operational Excellence* discipline implicates cost-minimization similar to Kaplan and Norton’s *Financial Perspective.* Since it does not implicate both revenue maximization and cost minimization, it is an unordered statement. Likewise, the *Customer Intimacy* discipline implicates revenue maximization similar to Kaplan and Norton’s *Customers’ Perspective.* Since it, too, does not implicate both revenue maximization and cost minimization, it is an unordered statement. The *Product Leadership* discipline, however, sounds in both revenue-maximization and cost-minimization; and, as a consequence, is an ordered statement.

It can be concluded the *Operational Excellence* and *Customer Intimacy* disciplines are coextensive unordered statements implicating the HEQO’s quaternary regressive or primary progressive level. The *Product Leadership* discipline, it can also be concluded, implicates the HEQO’s tertiary regressive or secondary progressive level. The *Sustaining the Lead* discipline, whatever it may crystallize to be, would occupy the HEQO’s secondary regressive or tertiary progressive level. The foregoing levels comprise hierarchical unordered context; and the missing level is the ordered context level.

*Simon’s Four Levers*

Simons’ four levers include Belief Systems, Diagnostic Control Systems, Boundary Systems, and Interactive Control Systems. (Simons 1995). Simons teaches Beliefs Systems are concise, value-laden, and inspirational. *Id.* The enterprise’s tenets include: (i) how the
organization creates value, (ii) the level of performance the organization strives for, and (iii) how individuals are to manage both intra-enterprise and extra-enterprise relationships. Id. Typically, the enterprise shares its beliefs systems via bullet point intra-enterprise and extra-enterprise marketing and the formalization of enterprise lore. Id. Such lore becomes the enterprise's heritage, a valuable and guarded enterprise intangible asset. Id.

Professor Simons describes Diagnostic Control Systems as tools that help managers track progress toward strategically important enterprise goals. (Simons 1995). He describes Boundary Systems as the parameters of what not to do. Id. That is, Boundary Systems, contrary to rule books that tell the enterprise's participants what to do, are designed to tell such participants what is proscribed. Id. This is tantamount to empowerment because the participants are given unbridled creative opportunity within the feasibility set defined by the negative boundary. Id. Professor Simons describes Interactive Control Systems as involving tools that keep track of strategic uncertainties that lead to industry policy revision and the translation of such changes into enterprise tactical management controls. Id.

Simons’ Belief Systems coalesce with unordered revenue maximization and his Diagnostic Control Systems coalesce with unordered cost minimization. As a result, they are coextensively positioned at the HEQO’s quaternary regressive or primary progressive level. Boundary Systems define the (revenue maximization, cost minimization) feasibility set. As a result, Boundary Systems comprise the ordered HEQO’s tertiary regressive or secondary progressive level. Since Interactive Control Systems, by definition, implicate strategy they inherently define unordered context. (Jenkins 2007). As a result, Interactive Control Systems are coextensive with the HEQO’s secondary regressive or tertiary progressive level. Once again,
the ordered context HEQO’s primary regressive or quaternary progressive level is undefined by a Harvard Business School or *Harvard Business Review* academic paper.

The commonalities of Kaplan and Norton’s Balanced Scorecard’s four perspectives, Treacy and Wiersema’s four disciplines, and Simons’ four levers are summarized by table, to wit:
<table>
<thead>
<tr>
<th>Hierarchical Position</th>
<th>Regression Order</th>
<th>Progression Order</th>
<th>Kaplan and Norton’s Balanced Scorecard Four Perspectives</th>
<th>Treacy and Wiersema’s Four Disciplines</th>
<th>Simons’ Four Levers</th>
</tr>
</thead>
<tbody>
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<td>Ordered Context</td>
<td>Primary</td>
<td>Quaternary</td>
<td>NONE</td>
<td>NONE</td>
<td>NONE</td>
</tr>
<tr>
<td>Unordered Context</td>
<td>Secondary</td>
<td>Tertiary</td>
<td>The Learning and Growth Perspective</td>
<td>Sustaining the Lead</td>
<td>Interactive Control Systems</td>
</tr>
<tr>
<td>Unordered (Context: Content)</td>
<td>Tertiary</td>
<td>Secondary</td>
<td>The Internal Business Processes Perspective</td>
<td>Product Leadership</td>
<td>Boundary Systems</td>
</tr>
<tr>
<td>Unordered Content</td>
<td>Quaternary</td>
<td>Primary</td>
<td>The Financial Perspective or The Customers’ Perspective</td>
<td>Operational Excellence or Customer Intimacy</td>
<td>Diagnostic Control Systems or Belief Systems</td>
</tr>
</tbody>
</table>
V

Conclusion

Academia has endured the ICMC stranglehold over its research, publications, and consulting since Keynes’s April 21, 1946 murder and the ICMC controlled content of Arrow’s 1951 dissertation. Since the time President Nixon took office in 1969 and Chief Justice Rehnquist was first appointed to the Supreme Court by President Nixon in 1972, the ICMC has had a heightened interest in thwarting any academic challenge to its social welfare policies implicating its objective to control global resource allocation. This ICMC interest became keen as the Supreme Court’s supervisory powers assault against it picked up steam in the 1980s and 1990s. The ICMC became so concerned the Court’s supervisory powers tactics would include such an academic challenge it cast a Keynesian fishing expedition, enlisting the Harvard Business School and the Harvard Business Review. Principally, Kaplan and Norton’s 1992 Balanced Scorecard characterization manifest that fishing expedition, which was supplanted by Treacy and Wiersema’s 1992 effort and Simons’ 1995 effort.

The Court took control of the nation’s capital markets in 2008. (Jenkins 2010). Now, it is time for academia to purge itself of the ICMC stranglehold, prosecute the ICMC directed Harvard Business School and Harvard Business Review Keynesian fishing expedition, and take control of the freedom it has longed for since the April 21, 1946 murder of John Maynard Keynes.
References

Books


Articles


