



# Developments on Balanced Scorecard: A Historical Review

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### ABSTRACT

Balanced Scorecard is considered as the world widely used Performance Management System by organizations. Around 57% organizations of the world are using the Balanced Scorecard tool for improving their Organizational Performance. This technique of performance evaluation and management was coined by the Kaplan and Norton in 1992. From that date to now a lot of work has been done by the academicians and practitioner on the Balanced Scorecard. This study is summarizing the major studies conducted on Balanced Scorecard from 1992 to the present. Summing up all the criticism and appreciations on Balanced Scorecard, the study is suggesting some guidelines for improving the Balanced Scorecard in the light of previous researches conducted on Balanced Scorecard.

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### Introduction

In the present era the focus of the corporate is shifted towards the right people for their job, contrary to old HR theory that considers the people as a biggest resource for organization. So skills capabilities and knowledge of workforce is widely discussed in the literature (Burton-Jones & Spender, 2011). In these circumstances the responsibility of the management is increased as compare to the past because now they have to manage the skills and capabilities along with managing employees only. According to the upcoming approaches it's a new challenge for the management to convert its Human Resource into the players that can make a score in the grounds of business by following the rules set by the administration (Beatty, Huselid, & Schneier, 2008). It means the contribution of the employees towards the organizational success must be measurable so their performance could be evaluated on the basis of the measurable grounds. For measuring the performance of employees a lot of tools have been developed by the practitioners and researchers.

One of those tools is Balance Scorecard. Balance scorecard. This tool was actually introduced by the Nolan Norton Institute in 1990, through number of research papers of Harvard Business Review in which they discussed the financial measures that complement with the internal processes, operational measure of customer satisfaction, improvement and innovation activities (Kaplan & Norton, 1992). According to 2GC Ltd (2009), Balance scorecard is a tool used by the management to keep a record of the activities and actions of the staff and to control and monitor the results or consequences of those actions.

The purpose of this study is to conduct a historical review on the Balanced Scorecard that was actually developed in 1990 and now it has become a widely used performance measurement tool in the corporate sector of world. So, academicians and practitioners have worked a lot on Balanced Scorecard till the date. This paper is discussing and analyzing the major studies conducted on Balanced Scorecard and on the basis of these studies some suggestions and changes are recommended to incorporate in Balanced Scorecard.

### Discussion

The concept of measuring the performance with an objective to improve it, dated back two centuries ago when Lord Kelvin, a British Scientist presented his ideas in following words:

"I often say that when you can measure what you are speaking about, and express it in numbers, you know something about it; but when you cannot measure it, when you cannot express it in numbers, your knowledge is of a meager and unsatisfactory kind" (Kelvin, 1883)

These words are the basis of any performance management system that is currently implemented by the organizations.

During 50s General Electronics presented a combination of financial and non-financial matrices to measure divisional performance but unfortunately these matrices never worked as incentive plan for business line and management system but it was the initial step towards the balance scorecard. Another important move towards the Balanced Score card was the Japanese Management Movement from 1975 to 1990. In this era the Japanese companies challenged the western corporate world and brought many new principles as Just in Time, Total Quality Management, short cycle time etc. On the other hand the western management was short-term and financial performance oriented and that was the time when the senior management and front line employees of western world required a framework that might provide the information about both financial and non-financial performance aspects of organization (Kaplan R. S., 2010).

In 90s most of the corporations were measuring their organizational performance through different financial measures as EPS, Return on Investment etc. But organizations were dissatisfied because these measures were giving the misleading signals. At that time there was a need of tool that can measure the performance of organization from multiple dimensions. As the pilot of an airplane needs the information about different aspects of the flight e.g. fuel, destination, speed etc. Similarly an organization needs information not only about operational or financial aspect but all the aspects of organization. Due to these

issues faced by organizations, Kaplan & Norton (1992); Kaplan & Norton (1996), devised a performance measurement tool named as Balanced Scorecard that translates the strategy into Action. The Balance Scorecard measures the performance of the firm from 4 different dimensions. 1. How do our customers perceive us? 2. At what we should excel? 3. How can we create value and improve? 4. How do we look at our Stakeholders? (Sawalqa, Holloway, & Alam, 2011). For taking the practical insight on the implementation and outcomes of Balanced Scorecard Robert S. Kaplan conducted an interview of executive vice president of FMC Corporation in 1993 Larry D. Brady. According to him BSC is not a whole measurement system but it's a core of management system (Kaplan & Norton, 2000) and it depends on the management whether to consider it merely a record keeping instrument or a tool to focus on the strategy for enhancing the organizational performance (Brady, 1993). Considering this interview, and other practical examples of corporate world, Kaplan and Norton came to know that one common problem faced by different organizations is to align their long term strategies with the short term actions. So they described the four new management processes that separately and in combination with dimensions of Balanced Scorecard link the organizational short term actions with the long term strategies. 1. Translating the vision, 2. Communicating & Linking. 3. Business Planning. 4. Feedback and Learning (Kaplan & Norton, 1996a; Handlinger, 2010). So due to its strategic linkages, the definition of Balanced Scorecard changed from "an improved measurement system to core strategic management system" (Kaplan & Norton, 1996b).

In 2001, both of the influential authors explained the 5 principles through which an organization can be a strategic focused organization. These principles are: Translating the strategy into operational terms, Alignment of the organization with strategy, everyone must be involved in strategic process, Make the strategy a continual and long-term mobilize and process the change through top management or leadership (Kaplan & Norton, 2001a). In one of their other books named Strategy Maps, Kaplan & Norton (2004) presented a blueprint to measure, describe and align the intangible assets for better performance.

In another article Kaplan & Norton (1996b), further explained the scorecard as a tool to clarify the vision for future of corporation; creates the shared understanding; focuses on the efforts of change and leads to learning at top management level. In the same era many companies implemented the Balanced Scorecard in their organization, many academicians work on the scorecard to highlight its importance in different industries and how it can be successfully implemented in the organization. As Roest (1997) suggested 10 golden rules that include some guidelines and assumption for the management to successfully implement Balanced Business Scorecard in the corporation.

But along with the a lot of appreciation, many academicians critically analyzed the Balanced Scorecard and suggested some improvements in Balanced Scorecard. As Nerreklit (2000) criticised on some of the assumptions of BSC. Kaplan and Norton (1992) assumed that there is a casual relationship in the four dimension of BSC but Nerreklit (2000) criticised that there is no casual relationship but a logical relationship. Secondly he argues that there are some gaps exist in the theory presented in BSC and empirical word because Kaplan and Norton (1996b) kept the foundation of their BSC on case study that is highly complex so we cannot generalize it on whole business

environment. Thirdly the author criticized that control model of Kaplan and Norton is Top-Down while there is a need of control system that is more interactive among the key players of organization. After these criticism Nerreklit (2000), suggested some improvements in current Balanced Scorecard. According to him there is a need of highly integrated performance management system that must include subjective approach and intuition of top management because the focus shouldn't be only on past performance but on the future opportunities too. As the meta-analyses of (Bommer et al., 1995; Heneman, 1986) find the correlation in the objective and subjective performance measures i.e. 0.27 and 0.39. So it is important to discuss the objective approach along with the subjective performance measures.

Similarly Pandey (2005) after critically analyzing the Balanced Scorecard argued that there is no doubt that performance improvement process is critical part of strategic planning but he raised the questions on the single most important assumption of the BSC that whether the BSC is linked with the strategy and leads to better performance, communication and motivation as claimed by the proponents of Balanced Scorecard in the real corporate world. There is a need of empirical evidences on this assumption of Balanced Scorecard.

Growing interest in the Balanced Scorecard led researchers to explore about the judgmental and decision-making aspect of the dimensions of Balanced Scorecard. According to Lipe & Salterio (2000), only common measures of BSC must be considered to evaluate the managers of business units. If only common measures are considered then there will be uniformity in BSC implemented at different Business Units and will lead to superior evaluation so that these common measures can uniquely capture the business strategy. Results of their study was verified by the (Banker, Chang, & Pizzini, 2004). According to them mostly evaluators rely on the common performance measurement measures then the unique measures. Moreover they concluded that performance evaluation process is influenced by the strategically linked performance measure when the evaluators have the detailed information about the strategy of business unit.

Another important work in 2000 on Balanced Scorecard belong to (Shulve, Lawrie, & Andersen, 2000). They developed a criterion for organizing a Balanced Scorecard for the organizations that includes the keen consideration on Vision Statement, Strategic linkages, Strategic objectives, Performance measures and implementation plan.

In 2001, Kaplan and Norton felt that one of the major difficulties faced by the non-profit organizations was the framework of Balanced Scorecard. Financial dimension was on the top of the list that is not the prime objective of non-profit or governmental organization. For eliminating this problem, Kaplan and Norton gave a modified framework of Balanced Scorecard in which financial dimension was described in the 3 heads: The first one is about the cost of providing social service, the second one is value of the service provided by the agency and third one is regarding the cost of legitimizing authorities (Kaplan & Norton, 2001b). One other achievement of (Kaplan & Norton, 2001c) was to link the Balanced Scorecard with different initiatives of organizational improvements that were operational linkage, customer linkage, profitability linkage and budgeting linkage.

The work done till then was focused on the definition and design of Balanced Scorecard. Braam & Nijssen (2004) worked on the use of the Balanced Scorecard. They attempted to find out the impact of Balanced Scorecard on the firm Performance through empirical research conducted on the Dutch Firms. They concluded that how Balanced Scorecard is used in the organization matters. If Balanced Scorecard complements firm strategy then performance positively affects otherwise performance may decrease. Similarly Neely (2008) conducted the research on the performance aspect of Balanced Scorecard. As commentators claimed that more than 60% of organizations have adopted the BSC. So a quasi experiment was conducted on the two sister divisions of an electronic based firm. In one division Balanced Scorecard was implemented and in other division Balanced Scorecard was not implemented. The results of the experiment shows that the division who had implemented the Balanced Scorecard saw some improvements in profitability and gross sales but at the same pace, the division without Balanced Scorecard had. So here again the performance aspect of the Balanced Scorecard was seriously questioned.

Another unique effort on the Balanced scorecard was made by the (Banker et al., 2004) when they tried to find out the relationship of financial performance metric with the non-financial performance metrics. The study was conducted on the telecommunication sector of US and the results of the study shows that there is need of tradeoff in the financial metric and one of the non-financial metrics that was about the %age of business access lines.

From the 2005 and further, a lot of work was done on the implementation phase of Balanced Scorecard and problems faced by the organizations while implementing the balanced scorecard. As Thakkar, Deshmukh, & Shankar (2006) developed a complete framework of the Balanced Score card for organic food sector of India and suggested some guidelines for the implementation of Balanced scorecard: 1. Get the indepth understanding of the relationship of different strategic objectives, 2. Have a check on the utility of measures, 3. Revise the responsibilities with the changing situations and some mathematically guidelines regarding weightages of performance dimensions and overall score of performance. Similarly Chavan (2009) conducted a study on the two corporations of Australia to share the lesson learned by them while implementing and adopting Balanced Scorecard in their organization and author suggested that balanced scorecard needs the support from top to down in organization. As the culture of the organization changes, approaches, goals even the Balanced Scorecard will change. In these circumstances Balanced Scorecard can be balanced only if the people of the organization accept the accountability for achieving the measures and goals of Balanced Scorecard.

Study of (Johanson et al., 2006) discusses that no organization may have a complete balanced control management process but (Skoog, 2003) argues that throug stability, connectivity and regualty in the different areas of the control process of management might help to achieve the balace to a respectable level.

Conclusively (Johanson et al., 2006) expressed his oinion in following words:

“There is a need for balance: between different perspectives, and between financial and non-financial measures; between short- and long-term perspectives; between satisfying individuals’ need for freedom and “love” and compromising on

commonly accepted goals and norms in the organization; between aligning people with strategy and inviting people to assist in devising the strategy; between reflection and action; and between focusing on input and output factors” (Tandon, 2011)

So the above conducted study put a question mark on the assumption of balanced scorecard of being balance or not? Sundin, Granlund, & Brown (2010) addressed this question through an empirical study. The Study concluded that balanced scorecard is eligible to create a balance in the multiple objectives and the study emphasized to have balanced in term of processes and outcomes both.

There are number of studies conducted on the Balanced Scorecard tired to find out the relationship of Balanced Scorecard with the different processes of organization. As the study of Jiménez-Zarco, Martínez-Ruiz, & González-Benito (2006) tries to link the Balanced Scorecard with the product development and innovation. So they proposed there must be a new performance dimension that allows measuring the performance and quality throughout the process of new product development and identify key factors that are responsible for the product innovation. A similar effort was made by the Marcos, Rouyet, & Bosch (2012). This research developed the design for an Information Technology Balanced Scorecard (IT BSC) that mix together with business environment, balances and control of the Information Technology strategy. And it was claimed by the authors that model enhances IT’s role in obtaining and measuring its contribution to business value. This proposed model also encouraged innovation in each of the parts of the IT Services lifecycle (Folgueras Marcos, 2012).

A major criticism on the Balanced Scorecard was its lacking on the external orientation. So Othman (2008) suggested that there must be a link in the Balanced Scorecard and Scenario planning that refers to the strategic planning that is robust to different scenarios or with different external conditions. This assures that the Balanced Scorecard is not just a representation of present situation. Kaplan, Norton, & Rugelsjoen,(2010) answered the criticism about the external orientation by disussing one component of the environment of business that are the differet alliances of the Business. They answered to the question how the organizations can be saved from the failures of alliances problem? The major reason is that they are not properly managed or organized because the base of their sales level agreement is operational performance instead of strategic objectives. So the authors claimed that alliances can be better managed through the Balanced Scorecard due to its strategic orientaion.

The one major dilemma of the Balanced Scorecard is that it is not exercised and adopted by the organization in its real spirit. As Chang (2007) highlighted two health authorities case in which Balanced Scorecard was used as the Performance Assessment Framework (PAF) but the empricial study on the sector showed, PAF was ceremonial and symbolic for improving the performance of managers in health authorities because the findings showed very less improvement in the performance. The one reason of such results was that in the public sector organizations Balanced Scorecard was used due to political pressures and legitimacy seeking purposes. So Kaplan (2009) published a paper to revise the original spirit, roots and motivations of the Balanced Scorecard along with incorporating the advances. This paper discussed all the advances from 1992 to 2009 that are the linkage of Balanced Scorecard with the stragic objectives; framework of Balanced Scorecard for Non-

profit organizations; measurement of intangible assets' strategic readiness through the Balanced Scorecard; the importance of executive leadership in implementing Balanced Scorecard; Communication and motivation factors etc. It's Important to revise the Balanced Scorecard from time to time like Soderberg et al. (2011) observed that Balanced Scorecard implemented in the organizations now is not the same that was actually envisioned by the Kaplan and Norton (1992). As Barnabe` (2011) suggested the dynamic Balanced Scorecard for better strategic decision making but these frameworks make a simple and productive technique of Balanced Scorecard full of complexities.

### Research Design

The study is a historical review of the literature on the Developments of Balanced Scorecard from the date of its invention that is 1992 till now 2012. For this purpose extensive literature is reviewed including working papers, journal articles, review papers, books, interviews, conference proceedings. The work that is mostly consulted in this study belongs to Kaplan and Norton (the pioneering authors) and publications of Harvard Business Review. Moreover the papers published by the reputable organizations as Emerald, Science Direct, Elsevier etc. are also referred in this paper. On the basis of this reviewed literature some improvements are recommended for the Balanced Scorecard.

### Conclusion & Future Implications

A survey conducted by Brain and Company in 2005 shows that 57% firms of the world are using Balanced Scorecard as Performance Management System including the 64% organizations of North America and 75% of world large firms (Rigby & Bilodeau., 2005). Here it is important that BSC is also widely used in the Non-Profit organizations and Government organizations too. As in 2001, Library of University of Virginia became the first university to adopt Balanced Score system as Performance Management System (Self & White, 2004). So from the statistics we can conclude that there are wide number of organizations using the Balanced Scorecard for improving organizational Performance therefore it is important to study each and every aspect of the Balanced Scorecard in-detail.

After studying and going through the extensive literature on the Balanced Scorecard and its different dimensions, some suggestions for the improvements in the Balanced Scorecard are suggested by the authors in the light of different studies conducted in the past on BSC:

1. The focus of the Balanced Scorecard must not only be on the past or prevailing situation in organization. The BSC must also be future oriented and must be organize and manage in a manner that it must have the implications on the future organizational performance too.
2. The approach of the Balanced Scorecard is somewhat objective. There is need of subjective approach in the Balanced Scorecard that must take into consideration the intuition of Manager for performance evaluation.
3. For evaluating the performance of Business Units, Common measures of Balanced Scorecard that are adopted by all other SBUs (Strategic Business Units) must be adopted because it will ensure the uniformity in performance evaluations of SBUs.
4. Balanced Scorecard measures must be linked and complemented with the strategy of the organization otherwise it might lead to negative effects on the Firm Performance.

5. Balanced Scorecard can be successfully implemented and bring positive outcomes only if there is a supportive culture in organization wide from top management to lower level worker.

6. Researchers suggest that Balanced Scorecard must be organized and utilized in the manner that it not only leads to higher performance but also be supportive in new product development and organizational innovation.

7. There must be responsiveness in the Balanced Scorecard to different external situations of Business Environment.

So the above mentioned directions for the improvements of Balanced Scorecard open new horizons for the future researchers to investigate these issues through empirical evidences. These directions are also helpful for the practitioners and organizations because they can gain a lot in term of organizational performance by taking into consideration above mentioned points while implementing and organizing Balanced Scorecard in their organization.

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