**Module 3 - Background**

**BSC Implementation & the Internal Business Process Perspective**

**Required Reading**

Chapters 1-3 of:

MacKay, A. (2004). A practitioner’s guide to the balanced scorecard: A practitioners’ report based on: ‘Shareholder and stakeholder approaches to strategic performance measurement using the balanced scorecard’. *Chartered Institute of Management Accountants*. Retrieved from [*http://www.cimaglobal.com/Documents/Thought\_leadership\_docs/tech\_resrep\_a\_practitioners\_guide\_to\_the\_balanced\_scorecard\_2005.pdf*](http://www.cimaglobal.com/Documents/Thought_leadership_docs/tech_resrep_a_practitioners_guide_to_the_balanced_scorecard_2005.pdf)

Also read/review Chapter 2-7 of:

Murby, L., & Gould, S. (2005). Effective performance management with the balanced scorecard: Technical report. *Chartered Institute of Management Accountants*. Retrieved from [*http://www.cimaglobal.com/Documents/ImportedDocuments/Tech\_rept\_Effective\_Performance\_Mgt\_with\_Balanced\_Scd\_July\_2005.pdf*](http://www.cimaglobal.com/Documents/ImportedDocuments/Tech_rept_Effective_Performance_Mgt_with_Balanced_Scd_July_2005.pdf)

Go to the following webpage and review the two papers by Dr. Braam listed below.

[*http://www.ru.nl/economics/@676887/pagina/#publications*](http://www.ru.nl/economics/@676887/pagina/#publications+)

You do not need to review all the statistical stuff, just read through to the point where the author presents the hypotheses and then move to the discussion and/or conclusion sections of the documents.

Braam, G.J.M. (2012). Balanced Scorecard's interpretative variability and organizational change.In C.-H.Quah& O.L. Dar (Eds.), *Business Dynamics in the 21st Century* (pp. 99-112). Retrieved from Trident University Library.

Braam, G.J.M., &Nijssen, E.J. (2011).Exploring antecedents of experimentation and implementation of the balanced scorecard.*Journal of Management & Organization*, 17(6), 714-728. Retrieved from Trident University Library.

This web article will be helpful for your SLP.

Niven, P. (n.d.). Financial perspective.*EPM Review*. Retrieved from [*http://www.epmreview.com/resources/articles/item/85-customer-perspective.html*](http://www.epmreview.com/resources/articles/item/85-customer-perspective.html)

**Optional Reading**

McLean, S.R., & Mahaffey, S.M. (2000).Implementing a surgical balanced scorecard.*Surgical Services Management*.6(1).43-47.

The Chartered Quality Institute. Retrieved from [*http://www.thecqi.org//Knowledge-Hub/Qualityworld/*](http://www.thecqi.org/Knowledge-Hub/Qualityworld/)

**Module 3 - Case**

**BSC Implementation & the Internal Business Process Perspective**

**Assignment Overview**

Any large scale change endeavor requires a great deal of effort on the part of a given organization to implement. Implementing a corporate wide BSC based performance management system is no difference. In implementing such a system, organizational leaders face the challenge of overcoming organizational inertia rooted in resistance to change. This is no easy challenge, and is one of the major reasons why the majority of BSC initiatives (or large scale change initiatives in general) fail.

In this module, therefore, we are going to look at the BSC not due to its value as a means of integrating strategy with operations or due to its usefulness as a performance management tool. Rather, in this module we are going to put on our organizational dynamics consultant hat and consider what it takes to implement a large scale organizational change endeavor.

After completing the readings presented, **write a 3-4 page** essay that addresses the following issues.

In your own words, describe the efforts put forth by BAE in implementing the BSC approach in their organization from an implementation perspective. What efforts did they make to assure employees would be receptive to, and accept the BSC initiative? Describe to what extent you believe their efforts paid off.

The case study for BAE can be found in Chapter 7 of:

Murby, L., & Gould, S. (2005). Effective performance management with the balanced scorecard: Technical report. *Chartered Institute of Management Accountants*. Retrieved from [*http://www.cimaglobal.com/Documents/ImportedDocuments/Tech\_rept\_Effective\_Performance\_Mgt\_with\_Balanced\_Scd\_July\_2005.pdf*](http://www.cimaglobal.com/Documents/ImportedDocuments/Tech_rept_Effective_Performance_Mgt_with_Balanced_Scd_July_2005.pdf)

**Assignment Expectations**

Your assignment should include the following:

**Introduction:** In this part of your essay you will need to introduce your topic and provide a very brief overview of the key points you plan to make in your paper.

**Analysis:** In this section you will present the actual comparison and contrast between BAA’s approach to the Balanced Scorecard and more traditional approaches.

**Conclusion:** Wrap up your argument with a clear and cogent synopsis of your findings. Do your best to convince your reader (aka, your professor) as to your position.

**Additional Instructions:** Your essay should be 3 to 4 pages in length (not counting your title page or references). You must include a list of references. APA formatting is preferred. Do not paste in sections of text into your essay. All of your work must be written in your own words. It’s OK to use a short quote now and again, but quotations must be in quotation marks and properly cited. In-text citations should be used anytime you are borrowing somebody else’s ideas, or information. That is to say, if you are borrowing a thought from a publication from J. Bravo’s article written in 2010, that section of text must be followed with (Bravo, 2010). Quotations, data, and general ideas (put into your own words) should all be cited.

**Module 3 - SLP**

**BSC Implementation & the Internal Business Process Perspective**

For Module 3, consider the organization's mission and strategy from the perspective of its internal business processes (from your work on the case, your previous course work, and your background reading, you should be reasonably clear what such business processes are). In this section of the assignment you’ll begin to identify objectives and measures relevant to that perspective. [*Refer back to this presentation on objectives if you need to*](https://tlc.trident.edu/content/enforced/85373-BUS499-JAN2017FT-1/Modules/Module1/111991ObjectivesMeasuresTargets%26ActionPlans.ppt?_&d2lSessionVal=spz5hGIGSuKYuSR0uFS2ftgcl&ou=85373)[*.*](https://cdad.trident.edu/Presentation.aspx?course=720&term=106&presentation=93629)

**SLP Assignment Expectations**

Once you’re reasonably clear on what’s involved, think about your organization and its business processes, and then:

Identify at least three objectives for improving **the organization's internal business processes**, and show how they relate to the mission, vision and strategy of the organization.

* For each objective, develop at least one meaningful performance measure (metric).
* For each objective, identify at least one expected level of performance (target).
* For each objective, identify at least one new action or program that needs to be developed to ensure successful implementation of the organization's strategy (initiative).
* Comment briefly on the relationships of the process objectives that you've identified here to the finance objectives that you identified in the Module 1 SLP assignment and/or the customer service objectives that you identified in the Module 2 SLP assignment. How do they help to fulfill those objectives? If they don't (and they don't have to), what makes them more important than objectives that would relate to finance or customer service?
* Finally, do you wish to make any changes to your Module 1 or Module 2 objective write-ups in light of your Module 3 experience?

Here’s a table that you may wish to copy and fill in (the boxes are expandable - take all the space you need to be complete in your descriptions. No more than 2-3 pages should be necessary.)

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| --- | --- | --- | --- |
| **Objective** | **Measure** | **Target** | **Action** |
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|  |  |  |  |
|  | | | |
| **Relationships to other objectives** |  | | |
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| **Revisions (if any) to Module 1 and/or Module 2 Objectives** | | | |
| **Objective/Module** | **Measure** | **Target** | **Action** |
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