



ST, MARRY UNIVERSITY

SCHOOL OF GRADUATE STUDIES

**THE EFFECT OF BALANCED SCORECARD (BSC) ON
ORGANIZATIONAL PERFORMANCE: THE CASE OF SHEGER
MASS TRANSPORT SERVICE ENTERPRISE**

BY

GINBARU BEDRU FONZHE

JULY, 2023

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**A Thesis Submitted to St. Mary's University, School of Graduate
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Degree of Master of Arts in Business Administration**

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JULY, 2023

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STATEMENT OF CERTIFICATION

This is to certify that Ginbaru Bedru Fonzhe has carried out his research work on the topic entitled 'the effect of balanced scorecard on organizational performance improvement the case of Sheger mass transport service enterprise.' The work is original in nature and is suitable for submission for the reward of the Master's Degree in Business Administration.

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STATEMENT DECLARATION

I, Ginbaru Bderu Fonzhe, declare that this work entitled “the effect of BSC on organizational performance improvement the case of Sheger mass transport Service Enterprise” is outcome of my own effort and that all source materials used for the study have been duly acknowledged. It is submitted for the partial fulfillment of the masters of Arts Degree in Business Administration.

Ginbaru Bedru Fonzhe

Signature _____

Date _____

ENDORSEMENT

This thesis has been submitted to St. Mary's University, School of graduate studies for examination with my approval as a University advisor.

Advisor: Yibeltal Nigussie (Asst. Professor)

Signature:

A square box containing a handwritten signature in dark ink. The signature is stylized, with a large initial 'Y' and 'N'.

St. Mary's University, Addis Ababa

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ACRONYMS

BSC	Balanced scorecard
BPM	(Business Process Management)
BPR	Business Process Reengineering
BSC	Balanced scorecard
CBA	Cost-Benefit Analysis
CSR	Corporate Social Responsibility
KPIs	Key Performance Indicators
PESTEL	Political, Economic, Socio-Cultural, Technological, Environmental, and Legal Factors
ROI	Return on Investment
SMTSE	Sheger Mass Transport Service Enterprise
SWOT	Strengths, Weaknesses, Opportunities, and Threats
TQM	Total Quality Management

ABSTRACT

The aim of this study was to identify the effect of balanced score card on the overall organizational improvements and to know the challenges in implementing the balanced score card in Sheger mass transport Service Enterprise. To address the study objectives, purposive and stratified sampling method was used to collect data. The data for this current study were obtained from primary source both quantitative and qualitative data collection methods were employed. The instrument used to gather quantitative data was Likert scale questionnaire whereas interview was used qualitative data. Major findings of the study include: individual and overall performance of their department is not improved after the implementation of BSC, the automation did not introduce in designing and there is lack of top management commitment in the subject matter. Based on the findings of the researcher concludes that organizations should improve their performance after the implementation of BSC, Automation adds structure and discipline to the system and helps people make better business decisions and for successful implementation top managers' commitment is needed but there did not introduce the automation in designing, individual and overall performance of their department is not improved after the implementation of BSC and there is lack of top management commitment in the subject matter. It recommends that the enterprise should create sense of ownership, the enterprise should be revising its implementation system of BSC and employees can be improved by implementing the BSC model properly in the organizations and the missing automation should be implemented soon with innovative cost-effective method.

CHAPTER ONE

INTRODUCTION

1.1. Background of the Study

Balanced Scorecard (BSC) as a strategic management framework has drawn extensive attention from so many practitioners and researchers since early 1990s. In 1992, Kaplan and Norton introduced the BSC as a performance measurement system. But today, with a lot of refinements, BSC is used to translate an organization's mission and strategy into a comprehensive set of performance measures that provides the framework for a strategic planning and management system.

What makes BSC interesting is its emphasis on both financial and non-financial measures of performance. The traditional measure of organizational performance was achieving financial objectives without or with little consideration of the performance drivers of financial objectives (Norton and Kaplan, 1996). In today's complex competitive environment, it sounds vital that managers need to be aware of many aspects of their environment and performance rather than just focusing only on financial objectives. The BSC enables companies to track financial results as well as monitoring the progress in building the capabilities and acquiring the intangible assets they need for future growth (Kaplan & Norton, 1993). BSC measures (i.e., balances) organizational performance across four perspectives (lenses): financial, customers, internal business processes and learning and growth. According to the proponents of BSC, the successful development and implementation of BSC has so many advantages for the organizations whether they are business, governments or non-profit. Kaplan & Norton believe that organizations need to use BSC approach to strategic planning and performance management system for a number of reasons. To increase focus on strategy and results, to improve organizational performance by measuring what matters, alignment of organization strategy with the work people do on a day-to-day basis, to focus on the drivers of future performance, communication of the organization's vision and strategy, to prioritize projects/initiatives

The Balanced Scorecard is an incorporated set of financial and non-financial measures employed in a firm's strategy executing procedure which underlines the strategy of communication with the

members and for providing feedback for attaining goals of the organization (Mendoza & Zrihen, 2001).

Best practice in large organizations suggests that Balanced Scorecard design activity should be a collective effort drawing upon the combined operational and strategic insights of key employees involved with running the business. Failure to use a collective approach may weaken the value of the strategy itself (Simon 1957, Mintzberg 1990) and its implementation due to lack of support from those accountable for executing it (Thomson 1967).

Managers increasingly realize the importance of customer focus and customer satisfaction in any business. Dissatisfied customers will find other suppliers who meet their needs. Poor performance from this perspective is thus a leading indicator of future decline, even if the current financial picture looks good. In developing metrics for satisfaction, the kinds of customers and the kinds of processes needed to provide a product or service to those customers should be analyzed. Frequently cited Balanced Scorecard measures for the customer perspective include market share, customer satisfaction, and customer retention percentage (Chabrow, 2002; Holloway, 2002; Needleman, 2003).

The new approach to strategic management has been introduced recently by Ethiopian government both at regional and federal levels; almost in all sectors including the civil service, financial industry and other public enterprises. Shger mass transport service enterprise is one of these institutions, with the expectation to benefit from the envisaged benefits.

But, is really BSC helps to improve performance as expected? How is the journey to date? What are the challenges in the BSC development and implementation processes of the shger mass transport Service Enterprise? So, in this study, “the effects of BSC implementation on performance improvement” was assessed so as to see the status, identified the bottlenecks and proposed potential solutions based on critical review of literatures and the findings.

1.2. Statement of the Problem

The need to remain competitive, productive and open to the challenges of the future in the face of organizational change is becoming more important than ever, and the demand for innovative technology and service in the information age environment is just one of the challenges facing

companies today (Kaplan and Norton 1996). Organizations are recognizing that a different approach to strategic management and organizational development, one that could respond to these challenges, was needed. On the strategic level the Balanced Scorecard translates an organization's mission and strategy into a comprehensive set of performance measures that provides the framework for a strategic measurement and management system. A successful Scorecard program demands a high level of commitment and time (Kaplan and Norton 1996).

The success of shger mass transport Service Enterprise in general reflected upon by its performance which is in turn highly dependent upon its strategies. In this era of cut-throat competition, what company requires is not just framing the right strategies, but also managing the same. The effect of the right strategies will automatically be reflected in the results. Moreover, the enterprise has to understand that it needs to give impetus not only towards the financial expenditure but also towards satisfaction of the customers, development of state-of-the-art technologies and creation of an environment of learning and growth in order to give excellent service to the Public. The Balanced Scorecard is such an innovative tool which has considered not just the financial indices but also the non-financial indicators as equally critical in determining organizational performance. This tool brings a link between strategy and action. Due to these, the framework is gaining increasing importance among different management tools in the public sector. Experience of implementing and using the BSC has been investigated in numerous studies, in private and public organizations alike. The results differ in terms of success and failure, but with an apparent predominance of success stories (Mooraj et al., 1999; Chan, 2004). Chan (2004) provides the following list of enablers for successful implementation: top managers' commitment; middle managers' and employees' participation; a culture of performance excellence; training and education; keeping the BSC easy to use; clarity of vision, strategy and outcome; links with incentives; and resources to implement the BSC. Locally, a few studies on balanced scorecard have been done which includes; extent of use of balanced scorecard for employee performance management in commercial banks in Ethiopia, (Gizaw, 2013) and application of the balanced scorecard in strategy at higher institution in Ethiopia (Tilaye, 2010). Some of the major causes of the challenges in the Shege mass transport Service Enterprise faced in using the balanced scorecard to improve their performance are lack of skilled man power, lack of top management commitment, and lack of adequate knowledge in the subject matter. To the researcher's knowledge, no study has been done Shger mass transport Service Enterprise on the

effect of BSC implementation on performance improvement and the challenges as a strategic management tool in the public sector and hence this study seeks to fill the knowledge gap.

1.3. Research Questions

This study tries to answer the following questions:

1. To what extent the implementation of BSC served as a tool to align individual and team performance with the strategic objectives of the organization?
2. To what extent performance standards/targets and indicators are clearly defined to objectively measure employees' performance?
3. To what extent the BSC implementation improves the overall performance of the organization?
4. What are the main problems and challenges in the BSC implementation process?

1.4. Objectives of the Study

1.4.1. General Objective

The general objective of this study was to examine the effects of BSC implementation on performance improvement.

1.4.2. Specific Objectives

Specifically, this study aims to achieve the following specific objectives:

1. To critically examine the effect of BSC implementation on the individuals and team performance improvement.
2. To examine performance standards/targets and indicators are clearly defined to objectively measure employees' performance
3. To assess the BSC implementation process and its contribution on the success of strategic objectives.
4. To assess the major challenges & gaps of the BSC implementation.

1.5. Significance of the Study

This study is important to various stakeholders. It is specifically important to the following stakeholders for the following reasons: The study is important not only to Sheger mass transport Service Enterprise Managers but also to other Managers in other industry Sector. It will help them understand the importance of balanced scorecard and how to it helps achieve success as a strategic management tool. The study will also help other Managers know the methods used in gathering and applying balance scorecard, which will help them, improve their strategic management styles.

The study will also be a source of reference material for future researchers on other related topics and also highlight other important relationships that require further research; this may be in the areas of relationships between balance scorecard and firm's performance.

1.6. Scope of the Study

The study intended to investigate the effect of BSC implementation on performance improvement, with respect to BSC framework and principles and actual practices. The researcher recognizes that an in-depth investigation is required to generalize about the status/progress. However, due to constraints like, time, cost and other resources, the study was limited to at the head quarter of Sheger mass transport Service Enterprise.

1.7. Limitations of the Study

The lack of cooperation of the respondents and their commitment to complete filling the questionnaires and interviews to devote their time to provide the researcher with the relevant information was seriously limited the outcome of the research. Besides, even Sheger mass transport Service Enterprise has more field employees than office staff but this study concentrates on the Head office of the enterprise due to time and resource constraints.

1.8. Organization of the Paper

The final research report of this study has mainly 5 chapters and subtopics in each Chapter. Accordingly: Chapter one deals with the general background of the study, the statement of problem, research questions, general and specific objectives of the research, the delimitation of

the research, limitation of the study and organization of the paper. The second chapter deals with the written materials that are appropriate to this research were summarized and depicted in this chapter. It is a chapter that indicates the written materials that supported the researcher to develop their framework regarding the area of study. Chapter three deals with the methodology of the research, population of the study, sample of the study, the methods that the researcher employed in identifying the population, selecting the sample, instruments used to collect information/data, mechanisms used to analyze data and similar activities clearly discussed. Chapter four deals with data presentation, analysis and interpretation. The final chapter of the research report that contains summary of major finding, conclusion made by the researcher and possible measures that researcher suggests overcoming the identified problems to responsible body.

CHAPTER TWO

LITERATURE REVIEW

Introduction

This chapter summarizes the information from other researchers who have carried out their research in the same field of study. The specific areas covered here are theoretical background of the BSC, challenges of a BSC; the balanced score card as a tool for performance and the effects of a BSC on performance.

2.1. Historical Background of Balanced Scorecard

During the industrial age, from 1850 to about 1975, companies succeeded by how well they could capture the benefits from economics of scale and scope. Technology mattered, but, ultimately, success accrued to companies that could embed the new technology into physical assets that offered efficient, mass production of standard products (Kaplan and North, 1996). In the early 1980s, however, people began to recognize the financial reporting was an inadequate basis for managing modern businesses. Times had changed; industrial age competition is shifting to information age competition. “The information an environment for both manufacturing and service organizations requires new capabilities for competitive success. The ability of a company to mobilize and exploit its in tangible or invisible assets has become for more decisive than investing and managing physical, tangible assets, “(Kaplan and Norton, 1996). Balanced scorecard is one simple technique which ensures that these goals and visions are on the table while important strategic decisions are being made. This naturally increases the importance of balanced scorecard technique for smaller enterprises based on the potential collective impact it can make through them (BERGE BENC 2011, 43)

2.2. Empirical Background of Balanced Scorecard

Balanced scorecard has been responsible for creating, expanding, and popularizing a number of terms and concepts that are used in management and strategy literature today. It is important to document some of those terms before beginning this review of the balanced scorecard literature. The term, balanced, can be traced to the Greek playwright, Euripides, who espoused the value of

a balanced life, and to the organization trust literature that recommends balanced reporting as a basic requirement of trust in an organization. The term, scorecard, simply refers to an approach of documenting results of an activity. Sporting activities, such as golf, use scorecards to document the performance expectations (e.g., par, yardage, handicap), actual score on a hole, and the overall score of the round (usually considered 18 holes). Most large organizations have used balanced scorecard as a management tool, amongst these some have found it useful while some failed to extract its usefulness. “For a decade, large firms have subscribed to the Balanced Scorecard approach, with mixed results. Most failures follow an inconsistent or half-hearted application of the Balanced Scorecard, or unwillingness to consider the Balanced Scorecard a dynamic process of self-improvement. Firms can benefit from the Balanced Scorecard approach by avoiding pitfalls of large firms whose BSC (Balanced Scorecard) implementations failed.” (BERGE, C. W. V and Daniel C. Bene, 2011).

A very large number of publications related to balanced scorecard have appeared in recent times. Harvard Business Review has gone to the limit of calling it the “Most important managements since the last seventy-five years” (Meyer 2002). The popularity of Balanced Scorecard related products and its general technique is increasing gradually and is surely on a reasonable standing currently. This can be evaluated from the fact that approximately 50 percent of the Fortune 1,000 companies and around 40 percent of the European counterparts use balanced scorecard in their decision-making process (Gumbus, A. and W. Meyer, B. (2002). Balanced Scorecard The technique has indeed now been translated in 19 different languages. (Robert, K and Norton, 2001 P.I.). The numbers show that the balanced scorecard related techniques and versions of it are there to stay and shall become a more widely accepted concept. It so happens when such management techniques are introduced to the corporate world, the more advanced and larger firms are first to adopt them. The lag is created when the relatively smaller scaled organization are late in adopting them. In order to bridge these gaps in management techniques across organizations, it is imperative that smaller firms are encouraged to learn and adapt them. This can only come as result of intervention by the state level or union levels. More training and development programs which highlight the benefits of balanced scorecard can improve the popularity of them amongst smaller organizations. Almost every organization claims to have company objectives, mission and vision mentioned on their company profiles. But the question is doing they actually mean that? When most organizations talk about business objectives in their

management meetings, the focus is usually on the financial aspects of the company. The focus comes naturally as first aim of every 'Profit Maximizing' organization is to sustain itself. But dominance of profitability in management strategy as the only objective sidelines other if not equally but very important objectives (Vitale Mavrinac 1994). In order to fill this gap between manifested objectives and the management focus, two individuals came up with the concept of 'Balanced Scorecard'. Kaplan and Norton proposed the BSC (Balanced Scorecard) technique as answer to the heavy bias falling on financial aspects of the business in management strategies, performance measurement and focus. "In 1992 Robert S. Kaplan's and David P. Nortons concept of balanced scorecard revolutionized conventional thinking about performance metrics. By going beyond traditional measures of financial performance, the concept has given a generation of managers a better understanding of how their company is really doing" (Robert S. Kaplan and David P. Norton 2007, p.2).

2.3. Basic Concept of the Balanced Scorecard

The BSC is an integrated performance management system that enables organizations to clarify their strategy and translate it in to action (Paper housen and Feinstein, 2006). Many companies these days have adopted mission statements to communicate fundamental values and beliefs to all employees. The mission statement addresses core beliefs and identifies target markets and core products. In addition to this, mission statements need to be inspirational. They should supply energy and motivation to organization. But inspirational mission statements and slogans are not sufficient. As Peter Senge (2004), observed "many leaders have personal visions that never get translated in to shared vision that galvanize an organization what has been lacking is a discipline for translating individuals' vision in to shared vision. "The balanced scorecard translates vision, mission and strategy in to objectives and measures, organized in to four different perspectives; financial, on customer, internal business process, and learning and growth.

2.3.1. Mission

The mission is the highest, heading level of the score card. It answers the questions:

- What is one over all reason for being?
- Why do we exist as organ?

2.3.2. Perspectives

Perspectives represent the various areas that influence performance and overall achievement of the mission. There are typically four to five perspectives within a score card; they do not argue that these perspectives are necessary and sufficient conditions for success. In fact, they recommend these perspectives but suggest that organs add any perspectives that are more relevant (Mohan Nair, 2004). Perspectives answer the question: what are our key areas of focus in trying to achieve our mission?

The balanced scorecard suggests viewing the organization from four perspectives (Paperhousen and Feinstein, 2006), and to develop metrics, collect data and analyze it relative to each of these perspectives:

- **The learning and growth perspective:** concerned with “how we sustain our ability to change and grow”. That is concerned with how an organization’s performance management system supports high performance. All people management practices and IT packages fall under this perspective (Paperhousen and Feinstein, 2006).
- **The business process perspective:** It is concerned with increasing efficiency, productivity and quality to satisfy customers. Metrics based on this perspective allow the managers to know how well their business is running, and whether its products and services conform to customer requirements (Kaplan and Norton, 1996).
- **The customer service:** It is concerned with what an organization’s customers require from it and how it meets their requirements. These are leading indicators: if customers are not satisfied, they will eventually shift to other suppliers that will meet their needs. Poor performance from this perspective is thus a leading indicator of future decline, even though the current financial picture may look good. In developing metrics for satisfaction, customers should be analyzed in terms of kinds of customers and the kinds of processes for which we are providing a product or service to those customer groups’ requirements (Kaplan and Norton, 1996).
- **The financial perspective:** concerned with what must be done to create sustainable economic value. The next step is formulating strategic objectives in each perspective of the BSC and the

objectives are logically connected by a cause-and-effect relationship (strategic mapping). Finally, for each strategic objective, performance measures with targets and initiatives are designed.

2.3.3. Objectives

Within each perspective, objectives identify what needs to be done in order to achieve the overall mission. The answer to the questions:

- What must we do (from each perspective) to achieve the overall mission?
- What is most important (from each perspective) to achieving the overall mission? They are usually multiple objectives for/within each perspective.

2.3.4. Measures

Measures provide a way to determine how an organization is doing in achieving the objectives within the perspectives and in turn the overall mission. They are the most “actionable” component in the score card. For each measure, a target is set so that progress toward the objective can be evaluated. Measures answer the question:

- How do we know how well we’ are doing in achieving our objectives, and in turn our overall mission? (Paper housen and Feinstein, 2006).

2.3.5. Initiatives

Strategic initiatives together with their respective implementation budgets (if they had any), are what support the achievements of the strategic objectives. To build accountability throughout the organization ownership of performance measures and strategic initiatives is assigned to the appropriate staff and dominated in data definition tables. (Norton and Kaplan, 1996).

2.4. The Importance of the Balanced Scorecard Technique

The balanced scorecard technique gained popularity as it was realized that taking finance as the only performance indicator for organizational progress was not sufficient. The need is to incorporate more indicators and measures in the decision-making process. The argument which promotes the balanced scorecard culture is that most organizations initially only focused on

financial aims while ignoring key performance indicators for organization such as customer service, learning and growth and internal business process. “In 1992 Robert S. Kaplan’s and David P.Nortons concept of balanced scorecard revolutionized conventional thinking about performance metrics. By going beyond traditional measures of financial performance, the concept has given a generation of managers a better understanding of how their company is really doing” (Robert S.Kaplan and David P.Norton 2007, p.2). Organizations which are not involved in balanced scorecard technique for the purpose of measuring their standings and making their decisions were actually failing to look in the long run. “Their concern is that measurement systems that focus on the wrong aspects of performance can undermine the enterprise's strategic mission by perpetuating short-sighted business practices.” (Hoffecker & Goldenberg, 1994). In order to create a perpetual progressive system this incorporated four important variables for measuring performance and making important strategic decisions Balanced Scorecard technique/method was introduced by two individuals from Harvard Business School (Kaplan and Norton.2007).

Almost every organization may it be small or large has a set of vision and goals which it claims to be aiming at achieve. Interestingly they are always mentioned with the company name but seldom incorporated in the decision-making processes. Balanced scorecard is one simple technique which ensures that these goals and visions are on the table while important strategic decisions are being made. While we acknowledge the impact of small and medium enterprises businesses in creating relatively far more job opportunities as compared to large companies, it should also be acknowledged that the collective impact when all small and medium enterprises organizations are more mission/vision inclined will be much greater. Simple math explains that larger number of efficient and mission driven small and medium enterprises will add a lot more marginal social benefit to the society. This naturally increases the importance of balanced scorecard technique for smaller enterprises based on the potential collective impact it can make through them (BERGE BENC 2011, 43).

The Balanced Scorecard system asks for thinking beyond the set financial goals which were usually the agenda of most management meetings. The biggest drawback of working with just financial numbers and aims is that they reflect simply the past behavior and hardly ever reflect the current or future picture. They are then just rightly labeled as ‘Lag’ indicators (Robert, K and

Norton, 2001, P.3). The balanced scorecard was in its earlier ages was simply a performance measuring tool, gradually it has become a complete management system which involves elaborate strategic questions pertaining to the organization.

2.5. The Problems of the Balanced Scorecard

The major difficulties the Indian companies in incorporating Balanced Scorecard has been regarding how to incorporate so many perspectives in decision making. These companies have been following a simple rule in processing. Make profit and be legally right. The simple rule might have helped them sustain but to prosper the need is to look in the long run. The companies are not accustomed to including so many perspectives and had a hard time establishing how to incorporate them. Similarly, another problem they faced was as to how such a cause and relation was established. (ManojAnand, 2005, pp. 11-25). The issue is that the real benefits of Balanced Scorecard are in the long run and in the greater picture. The long run is bound to show only in the long run and hence in order to feel the positive effects of such a strategy, companies shall need to wait the long time and then see the change.

A problem highlighted by Kaplan regarding the thinking patterns of employees is that how a very minute percentage of employees at an organization actually are inclined with the mission of that organization. “However, a recent Data suggests that only 5 percent of the workforce understands the company’s strategy, only 25 percent of managers have incentive linked to company’s strategy. 60 percent of organizations don’t even link budgets to strategies and less than 85 percent of executive teams spend less than 1 hour per month discussing strategy” (Kaplan and Norton, 2001).

2.6. The Impact of the Balanced Scorecard on the Organizations

Best practice in large organizations suggests that Balanced Scorecard design activity should be a collective effort drawing upon the combined operational and strategic insights of key employees involved with running the business. Failure to use a collective approach may weaken the value of the strategy itself (Simon 1957, Mintzberg 1990) and its implementation due to lack of support from those accountable for executing it (Thomson’s “dominant coalition”: (Thomson 1967). (Henrik Andersen, Ian Cobbold and Gavin Lawrie, 2001, p. 5). As small organization already

have the minimal number of decision makers/stake holders. The buy-in comes naturally. While the same does not hold true for larger organizations where there are larger number of stakeholders, managers and worker unions. The balanced scorecards are perhaps the same nature of those in larger organizations. The time being taken for processing is less in small and medium enterprises organizations due to the simplicity of the organizational structure. But the approach needs to be documented and organized as done in larger organizations. Both these types would definitely need collective designing to make the Balanced Scorecard work in the interest of the organization otherwise the efforts would hardly be useful in any sense. The small organizations when growing and transforming to medium organization would require more documentations, controls and balances (Henrik Andersen, Ian Cobbold and Gavin Lawrie, 2001). The element of persuasion is really important in doing implementations. The more persuasive the management or owner is, the more outcome can be achieved. As smaller organizer has usually the stakeholders as the direct managers of the enterprises, their persuasion is more in effort and effective. The primary reason for this is certainly the stake involved.

Research carried out in the hotel industry, focusing especially on small hotels inquired the application of Balanced Scorecard technique and its usefulness of the technique (Nigel Evans, 2005). The findings of the research established that detailed application of Balances Scorecard technique is yet not done, while the usefulness of it is certainly there. “Findings – In reviewing the literature it is clear that a source relating to the more detailed implementation issues of strategy (which is where BSC (Balanced Scorecard) can be cited) is relatively scarce. Furthermore, the strategy literature relating to the hospitality sector is relatively weakly developed. However, the reports are available which indicate the usefulness of a Balanced Scorecard approach, albeit modified to suit individual circumstances, but also point to potential pitfalls in its implementation. The primary research conducted indicates that a wide variety of measures are currently being used and that many hoteliers are using measures from all four of the category groupings identified in the BSC (Balanced Scorecard) framework.” (Nigel Evans, 2005). Hotels are one example where all the four dimensions 1) Financial 2) Customer Satisfaction 3) Operations 4) Learning and Growth perhaps equally matter. The customization to suit individual circumstances and requirements is expected and positive impact is perhaps highly dependent on it. The limitations of such research are that is just one sector whose findings cannot be applied to a lot of other sectors moreover they sample size is always arguable. The expertise

of hoteliers perhaps varies from location to location and within locations as well. The expertise would more so depend on the educational background and experience of individuals. Another study which focuses on impact of balanced scorecard technique establishes its influence over manufacturing sector. The study focused on how such a strategic alignment process can help improve on the organization's performance. The research finding explains a positive relation between strategic alignment as set by balanced scorecard technique and the performance of the organization. The study further calls for more commitment and application of balanced scorecards among manufacturing executives which improves the motivational aspect and empowerment. Similarly aligning the compensation plans with the scorecards is further helpful. (Valerie Decoene, Werner Bruggeman, 2006).

2.7. Building and Implementing the BSC: The Nine Steps to Success

Step one of the scorecards building process starts with an assessment of the organization's Mission and Vision, challenges (pains), enablers, and values. Step One also includes preparing a change management plan for the organization, and conducting a focused communications workshop to identify key messages, media outlets, timing, and messengers. In Step Two, elements of the organization's strategy, including Strategic Results, Strategic Themes, and Perspectives, are developed by workshop participants to focus attention on customer needs and the organization's value proposition. (Ridwan et al. 2013).



The Nine Steps to Success

Figure 1: The Nine Steps to Success

Source: (Ridwan et al. 2013)

In Step Three, the strategic elements developed in Steps One and two are decomposed into Strategic Objectives, which are the basic building blocks of strategy and define the organization's strategic intent. Objectives are first initiated and categorized on the Strategic Theme level, categorized by Perspective, linked in cause-effect linkages (Strategy Maps) for each Strategic Theme, and then later merged together to produce one set of Strategic Objectives for the entire organization (Ridwan et al. 2013). In Step Four, the cause-and-effect linkages between the enterprise-wide Strategic Objectives are formalized in an enterprise-wide Strategy Map. The previously constructed theme Strategy Maps are merged into an overall enterprise-wide Strategy Map that shows how the organization creates value for its customers and stakeholders.

In Step Five, Performance Measures are developed for each of the enterprise-wide Strategic Objectives. Leading and lagging measures are identified, expected targets and thresholds are established, and baseline and benchmarking data is developed. (Ridwan et al. 2013). In Step Six, Strategic Initiatives are developed that support the Strategic Objectives. To build accountability throughout the organization, ownership of Performance Measures and Strategic Initiatives is assigned to the appropriate staff and documented in data definition tables. In Step Seven, the

implementation process begins by applying performance measurement software to get the right performance information to the right people at the right time. Automation adds structure and discipline to the system and helps people make better business decisions. (Ridwan et al. 2013). In Step Eight, the enterprise-level scorecard is ‘cascaded’ down into business and support unit scorecards, meaning the organizational level scorecard (the first Tier) is translated into business unit or support unit scorecards (the second Tier) and then later to team and individual scorecards (the third Tier). Cascading translates high-level strategy into lower-level objectives, measures, and Operational details and is the key to organization alignment around strategy. (Ridwan et al. 2013). In Step Nine, an Evaluation of the completed scorecard is done. During this evaluation, the organization tries to answer questions such as, ‘Are our strategies working?’, ‘Are we measuring the right things?’, ‘Has our environment changed?’ and ‘Are we budgeting our money strategically?’ (Ridwan et al. 2013).

2.8. Balanced Scorecard and Strategy- Focused Organization

As we have seen in the previous section “the balanced score card was initially conceived as an organizational performance measurement tool that included non- financial as well as financial measures. By ensuring that all of the objectives and measures it is derived from the organization’s vision and is resulting strategy, strategy focused organizations have transformed the balanced score card from a performance management tool into a strategic tool, (Kaplan and Norton, 2001) Using the scorecard allows the companies to redefine the relationship with the customers, to reengineer fundamental their business process, teach their work forces new skills and deploy technology infrastructure. A new culture emerges, centered on the team effort required to support the strategy. Companies like Mobil have used the balanced score card approach to focus their organizations on strategy by adhering to the five key principles, (Kaplan and Norton, 2001). This will be.

1. Translate the strategy in to operational terms
2. Align the organization to the strategy
3. Make strategy every one’s every day job
4. Make strategy a continual process
5. Mobilize change through executive leadership.

2.9. Balanced Scorecard in the Public Sector

While initially developed for private sector enterprises, the Balanced Scorecard was soon extended to nonprofit and public sector enterprises. Prior to the development of the Balanced Scorecard, the performance reports of nonprofit and public sector enterprises focused only on financial measures, such as budgets, funds appropriated, donations, expenditures, and operating expense ratios. Clearly, however, the performance of nonprofit and public sector enterprises cannot be measured by financial indicators. Their success has to be measured by their effectiveness in providing benefits to constituents. The Balanced Scorecard helps and public sector enterprises select a coherent use of nonfinancial measures to assess their performance with constituents. (Rodica maria, 1998). Since financial success is not their primary objective, public sector enterprises cannot use the standard architecture of the Balanced Scorecard strategy map where financial objectives are the ultimate, high-level outcomes to be achieved. Public sector enterprises generally place an objective related to their *social impact* and *mission*, such as reducing poverty, pollution, diseases, or school dropout rates, or improving health, biodiversity, education, and economic opportunities. A nonprofit or public sector agency's mission represents the accountability between it and society, as well as the rationale for its existence and ongoing support. The measured improvement in a public sector enterprises social impact objective may take years to become noticeable, which is why the measures in the other perspectives provide the short- to intermediate-term targets and feedback necessary for year-to year control and accountability. (Kaplan, 2008) One additional modification is required to expand the customer perspective. Donors or Taxpayers provide the financial resources—they pay for the service—while another group, the citizens and beneficiaries, receive the service. Both constituents and resource suppliers should be the placed at the top of a public sector strategy map. (Kaplan, 2008).

2.10. Dealing with Challenges of BSC Implementation

The main problem is that it does not provide practical guidance for deployment, and some executives view it as a "quick fix" that can easily be installed in their organizations. Implementing a balanced metrics system is an evolutionary process, not a one-time task that can be quickly checked off as "completed". If executives do not recognize this from the beginning

and fail to commit to the long term, then the organization will realize disappointing results. However, some approaches allow for a rapid start to the metrics system evolution. (Ricardo Correa Gomes and Joyce Liddle, 2001).

Poorly Defined Metrics - Metrics need to be relevant and clear. They should be depicted with visual indicators that are easily understood. In addition, metrics need to be collected at the ideal frequency for making decisions, and defined in such a way that the measurement can be consistently applied across the firm, even if their targets of performance differ (and they should). A system that has sloppy or inconsistently defined metrics will be vulnerable to criticism by people who want to avoid accountability for results. (Ricardo Correa Gomes and Joyce Liddle, 2001).

Lack of Efficient Data Collection and Reporting - A primary reason that companies overemphasize financial metrics at the expense of other important operating variables is the simple fact that systems already exist for collecting and reporting financial measures. Companies that deliberately plan to define the vital few metrics and commit the resources to automate data collection and subsequent reporting tend to achieve good results. Unfortunately, in most organizations, if collecting metrics data consumes too much time and energy, they will not be captured. That is why it is important to prioritize key performance indicators so you can be confident that your investment in metrics is spent on the information that will be most relevant to improving organizational performance.

Lack of a Formal Review Structure - Scorecards work best when they are reviewed frequently enough to make a difference. If a metric value changes on a daily basis and the variables within the control of management can be affected on a daily basis, then the metric should be reviewed on a daily basis. Additionally, metrics review meetings should follow a standard agenda, with clearly defined roles for all attendees and an expectation that follow through on any agreed upon actions will be monitored at each meeting. (Gomes and liddle, 2009).

No Process Improvement Methodology - The value of Balance Scorecard systems relies on the premise that once performance problems are identified, there is an efficient and effective method for diagnosing and addressing root causes. Solutions can then be developed and performance gaps can be closed. If the organization does not have standard methodologies and toolkits for addressing process problems, the amount of effort required to derive a problem-solving approach for each new performance gap could eventually damage the performance improvement program

as it will be seen as taking too many resources away from daily operations. When this happens, there can be no adaptation and performance will continue to deteriorate. Using time-tested process improvement methodologies, perhaps in combination with problem solving methodologies (e.g., Six Sigma) can greatly alleviate this problem (Gomes and Liddle, 2009).

Too Much Internal Focus - One major criticism of the Balanced Scorecard is that it encourages an internal focus. This is not as much an indictment of the principle as it is the way companies put the principle into practice. To help overcome this problem, one should always start with an external focus – the view of your organization's Super System. The goal is to achieve a balance of enterprise level metrics as you assess the organization's market, shareholders, competitors, employees and stakeholders. Executives will use data about their Super System to assess Strengths, Weaknesses, Opportunities and Threats (SWOT). This will then guide them to gaps in their enterprise level metrics. Then, all other levels of metrics are tested for alignment with the enterprise level metrics, thereby ensuring that even internal metrics link to external performance drivers. (Gomes and liddle, 2009).

CHAPTER THREE

METHODOLOGY OF THE STUDY

This chapter contains details on the research design, target population, the study sample and sampling procedures, data collection instruments and the procedures for data analysis.

3.1. Research Approach

The research approach for this study was a mixed method approach. This involved collecting both quantitative and qualitative data simultaneously using distinct designs, empirical assumptions, and conceptual frameworks. The mixed method approach allowed the researcher to triangulate information from multiple data collection instruments, enhancing the validity of the research findings. It also enabled the researcher to understand the phenomenon from different angles and perspectives, providing a more comprehensive understanding of the research problem.

3.2. Research Design

For accomplishment of the research, the researchers employed a descriptive research design. Mixed research approaches allow researcher to gather information, summarize, present and interpret for the purpose of clarification.

3.3. Population and Sampling

3.3.1. Population

The Sheger mass transport Service Enterprise is located in Addis Ababa, which is the capital city of Ethiopia. The enterprise has a total of around 3564 staff members. The work of the Enterprise is divided in to office and filed. Those who are assigned in the office (working in the Head Quarter) engage in non-operational activities such as facilitating the operation where as those who are assigned in the field are engaged with operational activities. Having this classification, the target population (that is, 288) of this study was those who are assigned to work in the office.

3.3.2. Sampling Technique and Sample Size

The sampling methods used stratified random sampling and purposive sampling. Stratified random sampling used to collect data from office staff and mechanics. The Enterprise is divided in to two departments. These departments are sub-divided in to sub process work unit. The two departments, namely operation and technique department respectively. Under the operation department there is filed workers (i.e., Drivers and cash collector) whereas mechanics and office staffs are existed in under the technique department. Based on these strata, a total of 150 subjects were select randomly using stratified sampling. These subjects were selected because these subjects are part of the implementation of BSC.

Table 1:Population and sample sizes of the study

Department	Total population of the department	Sample
Office staff	176	92
Mechanics	112	58
Total	288	150

Source: Human Resource Documentation Section

In addition, three participants were selected purposefully to get in-depth information using interview. These research participants were managers and BSC leaders who are responsible for BSC implementation. The participants were selected based on the assumption that they are owners and are responsible for successful implementation of the BSC.

3.3.3. Data Sources

The researcher has used both primary and secondary data. The researcher gathered primary data directly from, managers, office staff and mechanics that the researcher let to fill questionnaire and participate in interview sessions. Cooper and Schindler (2003) explain that secondary data is a useful quantitative technique for evaluating historical or contemporary confidential or public records, reports, government documents and opinions. Secondary data involve the collection and

analysis of published material and information from other sources such as annual reports and published data. The researcher also gathered secondary data from Sheger mass transport Service Enterprise document, three-year annual BSC report, and BSC based the Enterprise performance appraisal document.

3.4. Methods Data Collection

Questionnaire: questionnaire was developed by the researcher to collect data from the subjects included in the study. The questionnaire has been two major parts: items dealing with background data about the respondents (five items) and 18 Likert scale items related to factors which were supposed to be determinants of the performance improvement. Initially, the items were developing in English. The researcher translated the items in to Amharic and gave both the English and Amharic versions to the respondents.

Interview: structured interview questions guide was prepared to collect data from managers and BSC leaders.

Documents: Documents from office were used to check whether there is improvement in performance and to know whether all BSC steps are properly implemented.

3.5. Data Analysis

The method of analyzing the data used in the study is descriptive analysis methods. The data was collected using Likert scale questionnaires it was analyzed quantitatively by the use of those descriptive statistics such as percentages. Tables were used to present the descriptive findings on the study variables. On the other hand, the information obtained by the interview is qualitatively analyzed.

3.6. Ethical consideration

Ethical consideration is the most important pre request of for data collection and accomplishment of a good research. Therefore, in this study the researcher proposed the following ethical issue to consider while conducting the research.

- ❖ Asking permission and the willingness of the office administrative
- ❖ Explaining the main objective of the research for informant and respondent.
- ❖ Keeping the secret and the consent of respondent.
- ❖ Respecting rule and regulation of the organization.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND INTERPRETATION

In this part of the study results of data gathered using questionnaire, documents, and interview were presented. Tables were used to display the data. According to proposal, one of the questioners which have been prepared for collecting primary data from staff members of Sheger mass transport Service Enterprise. This is because BSC is every one every day job (Kaplan, 2004). The total population of Sheger mass transport service Enterprise which is located on the head quarter is 288 of office staff and mechanics. From this population a sample of 150 was taken for the study and 131 questionnaires were returned, which means the response rate was 87.33%.

Based on the results, indicates that most of the respondents 78(59.54%) were males and the reaming 53(40.46%) of were female. one can understand that the majority 78(59.54%) of the respondents are male.

With regard to educational background in the enterprise 29.77% of respondents are first degree and 36.64% are diploma holders. On the other hand, 21.37% of respondents are TVET Certificate, 9.16 % of respondents have less than diploma level of education and the rest of few respondents 3.05% are MA degree and above.

With regard to work experience in the enterprise, 22.14% have less than 3-5 years, 47.33% of employees have 6-10 years, and 12.21% of them have of employees have Above 6 years of experience. Above (30.53%) employee is working more than 6 years therefore; employee of the enterprise is eligible to fill the questionnaire

Table 2: Respondents’ Demographic Profiles

Item	Variable	Frequency	Percentage
Sex	Male	78	59.54
	Female	53	40.46
Educational background	High school or below Diploma	12	9.16
	TVET Certificate	28	21.37
	Diploma	48	36.64
	First degree	39	29.77
	Masters and above	4	3.05
Service year in the Enterprise	Less than 1-2 years	29	22.14
	3-5 years	62	47.33
	Above 6 years	40	30.53
Total		131	100%

Source: The researcher, Jun 2023

4.1. Analysis on the Effect of BSC and Performance Improvement

In this section, the effect of BSC on performance improvement has been described.

4.1.1. Performance Improvement Analysis

In rating item 1 (table 3) below, which was stated as, my performance is improved after the implementation of BSC, more than half of respondents gave negative response. Based on the result, 10(7.63%) responded “strongly disagree”, 76(58.02%) “Disagree” However, 39(29.77%) and 6(4.58%) of the respondents rated “agree” and “strongly Agree”, respectively. Majority of respondents say that their performance is not improved after the implementation of BSC. In responding to item 2 of table 3, 8(6.11%) of the respondents rated as “strongly disagree”, 68(51.91%) of them rated disagree to the same view. On the other hand, 50(38.13%), and 5(3.82%) of respondents rated agree and strongly agree, respectively. Majority of respondents say that the overall performance of our department is not improved after the implementation of BSC. As item 3 (table 3) indicates in rating whether the budget utilization of the enterprise is

improved or not. In this case, 6(4.58%) of respondents rated it as “strongly agree”, 65(49.62%) “Agree”, 39(29.77%) “Undecideds”, while and the remaining 21(16.03%) of respondents are rated’ ’disagree’’. The most of respondents rated that their department budget utilization is improved after the implementation of BSC. Therefore, one can argue that BSC is a management tool that helps organizations to improve their budget utilization through appropriate planning and control. Table3 (item 4) revealed that, 5(3.82%) of the respondents are strongly disagree that employee’s participation and benefits are increased after implementation of BSC and 81(61.83%) responded “disagree” to the same item, whereas, 11(8.40%) of them sat on the fence, that is, they did not decide and the remaining 34(25.95%) of the respondents responded “agree”. One can understand that employee benefits and participation in decision making are not increased.

Table 3:Performance improvement

N.	Item	Variable	Frequ	Perce
1	My performance is improved after the implementation of BSC	Strongly disagree	10	7.63
		Disagree	76	58.02
		Undecided	-	-
		Agree	39	29.77
		Strongly agree	6	4.58
2	Our department overall performance is improved after the implementation of BSC	Strongly disagree	8	6.11
		Disagree	68	51.91
		Undecided	-	-
		Agree	50	38.13
		Strongly agree	5	3.82
3	The budget utilization percentage is increasing year to year after the implementation of BSC	Strongly disagree	-	-
		Disagree	21	16.03
		Undecided	39	29.77
		Agree	65	49.62
		Strongly agree	6	4.58
4	Employee participation and being benefited has been increasing year to year after the implementation of BSC	Strongly disagree	5	3.82
		Disagree	81	61.83
		Undecided	11	8.4
		Agree	34	25.95
		Strongly agree	-	-
		Total	131	1

Source: The researcher, Jun 2023

4.1.2. Reporting Systems of the Enterprise

In rating item 1(table 4), which stated as “employees have regular review meeting in their case team”. Most of respondents gave positive response. Which means, 104(79.39%) responded “agree”, 19(14.50%) “Strongly agree” while 8(6.11%) of them rated “disagree”. From the execution premium book, (Kaplan) we can understand that review meeting is “strategic trajectory for breakthrough performance,” In rating item 2 (table 4), which was concern about doing and registering individual plan, majority of respondents 94(71.76%) responded “agree”, 27(20.61%) “Strongly agree” However, 3(2.29%) and 7(5.34%) of the respondents rated “strongly disagree” and “disagree”, respectively. From the above identified result employee are doing their plan properly and this is one determinant for the effectiveness of BSC.

In responding to item 3 of table 4, majority 113(86.26%) of the respondents rated as “agree”, 10(7.63%) of them rated strongly agree to the same view, while 8(6.11%) of the respondents sat on disagree. From the above result one can argue that the reporting system in shgera mass transport 2010Service Enterprise is improved after the implementation of BSC.

Table 4: Reporting systems

N. O	Item	Variable	Frequency	Percentage
1	Employee have regular review meeting in their case team	Strongly disagree	-	-
		Disagree	8	6.11
		Undecided	-	-
		Agree	104	79.39
		Strongly agree	19	14.5
2	I am doing and registering daily my individual plan and performance	Strongly disagree	3	2.29
		Disagree	7	5.34
		Undecided	-	-
		Agree	94	71.76
		Strongly agree	27	20.61
3	I compile the work done within one week and send it to my immediate supervisor continuously	Strongly disagree	-	-
		Disagree	8	6.11
		Undecided	-	-
		Agree	113	86.26
		Strongly agree	10	7.63
Total			131	1

Source: The researcher, 15 Jun 2018

4.1.3. BSC Implementation Process

In rating item 1 (table 5), majority of respondents gave positive response. This means, 113(86.26%) responded “agree”, 7(5.34%) “Strongly agree” while 8(6.11%) of them rated “undecided”. However, 3(2.29%) of the respondents rated “disagree”. In line with this (Kaplan and Norton, 2001),” say that when individuals can construct their own balanced score card, and then we have produced the clearest mechanism for aligning individual objectives to business unit and corporate objectives”. And in the absence of this individual level score cards ownership and accountability over objectives, measures and initiatives will in evitable prevail. In responding to item 2 of table5, 81(61.83%) of the respondents rated as “agree”, 6(4.58%) of them rated strongly agree to the same view, while 16(12.21%) of the respondents rated on the undecided. On the other hand, 18 (13.74%), and 10 (7.63%) of respondents rated disagree and strongly disagree, respectively. according to respondents’ response almost all steps of BSC is applied in the enterprise except automation. As item 3 (table 5) indicates in rating whether the activities performing day to day are the way to achieve the vision of the enterprise. In this case, majority of respondents 116(88.55%) rated it as “agree” and the remaining 15 (11.45%) of respondents are rate” strongly agree”. According to Kaplan and Norton, (2001), one of the key indicators or principles of achieving a strategy focused organization is the organizations’ ability to translate strategy in to operational terms.

So majority of respondents believe that the day to day operational activities are in the ways that contribute to the total vision and strategy of the organization. Table5 (item 4) revealed that, 89(67.94%) of the respondents are agree and 8(6.11%) responded “strongly agree” to the same item, whereas, 34(25.95%) of them sat on the fence, that is, they did not decide. The process to initiate the balanced score card management system starts with a leader creating the sense of urgency for change (Kaplan and Norton, 2001), and this sense of urgency for change comes when leaders commentate a compelling reason as to why the change is needed. So according to the respondents the implementation of BSC is commented to employee.

Table 5: Implementation Process

N.O	Item	Variable	Frequency	Percentage
1	I know that cascading has been completed to individual level	Strongly disagree	-	-
		Disagree	3	2.29
		Undecided	8	6.11
		Agree	113	86.26
		Strongly agree	7	5.34
2	I know that all nine steps of BSC included in our implementation	Strongly disagree	10	7.63
		Disagree	18	13.74
		Undecided	16	12.21
		Agree	81	61.83
		Strongly agree	6	4.58
3	The activities performing day to day are the way to achieve total vision result	Strongly	-	-
		Disagree	-	-
		Undecided	-	-
		Agree	116	88.55
		Strongly agree	15	11.45
4	Before the implementation of BSC all employee has been discussed and have given their comment.	Strongly	-	-
		Disagree	-	-
		Undecided	34	25.95
		Agree	89	67.94
		Strongly agree	8	6.11
Total			131	1

Source the researcher, 5 May2023

4.1.4. Performance Appraisal

As item 1 (table 6), described that “Employee are evaluated according to result they registered”. In respond to this, majority 73(55.73%) of respondents responded “disagree”, 8(6.10%) “Strongly disagree” while 6(4.58%) of them rated “undecided”. However, 39(29.77%) and 5(3.82%) of the respondents rated “agree” and “strongly agree”, respectively. From the above one can understand that the enterprise evaluation system has a problem. With regard to item 2 of table 6, 63(48.10%) of the respondents rated as “disagree”, 10(7.63%) of them rated strongly disagree to the same view, while 5(3.82%) of the respondents answer undecided. On the other hand, 48(36.64%), and 5(3.82%) of respondents rated agree and strongly agree, respectively.

From the above identified summary one can argue that the assessment format is a kind complex and not easily understood by the staff members of the enterprise. In item 3 (table 6) shows that 63(48.10%) of respondents rated it as “disagree”, 18(13.74%) “Undecideds”, while 47(35.87%) of the respondents “agree” and the remaining 3(2.29%) of respondents responded to strongly agree. Most of respondents believe that their performance rating point is not increased after the implementation of BSC. Table 6 (item 4) shows that, 47(35.88%) of the respondents are disagree, and 5(3.82%) responded “strongly disagree”, whereas, 71(54.2%), of the respondents responded “agree” and the remaining 8(6.10%) of respondents were ‘strongly agree’. From the above summary majority of respondents believe that there is budget constraint to implement BSC initiatives. With regard to item 5 of table 6, 3(2.29%) of the respondents rated as “strongly disagree”, 94(71.76%) of them rated disagree to the same view, while 5 (3.82%) of the respondents sat on the undecided. On the other hand, 24(18.32%), and 5 (3.82%) of respondents rated agree and strongly agree, respectively. Majority of respondents states that BSC is not suitable to the nature of service enterprise.

In item 6(table 6), 3(2.29%) of respondents rated it as “strongly disagree”, 60(45.80%) “Disagree”, 18(13.74%) “Undecideds”, while 42(32.06%) of the respondents “agree” and the remaining 8 (6.11%) of respondents are rated “strongly agree”. According to the above result one can understand that the evaluation criteria are not related with individual employee work nature in the enterprise.

The researcher understands through the interview participant’s answer, found that the BSC system was started four years ago in 206 E.C at the enterprise and there is some changes existed after the implementation of BSC. But the document analysis and interview session indicate that the enterprise did not introduce the automation in designing and implementing the BSC. The main threats and challenges for the BSC implementation are lack of commitment leaders, budget constraint, formal the boring types of formats, which is complicated and time consuming.

Table 6: Performance appraisal

N.O	Item	Variable	Frequency	Percentage
1	Employee are evaluated according to result they registered	Strongly disagree	8	6.1
		Disagree	73	55.73
		Undecided	6	4.58
		Agree	39	29.77
		Strongly agree	5	3.82
2	The BSC assessment process and the format are simple	Strongly disagree	10	7.63
		Disagree	63	48.1
		Undecided	5	3.82
		Agree	48	36.64
		Strongly agree	5	3.82
3	Me and my colleague’s performance rating point is increasing since BSC implementation	Strongly disagree	-	-
		Disagree	63	48.1
		Undecided	18	13.74
		Agree	47	35.87
		Strongly agree	3	2.29
4	Because of the budget constraint the implementation of BSC is in questionable	Strongly disagree	5	3.82
		Disagree	47	35.88
		Undecided	-	-
		Agree	71	54.2
		Strongly agree	8	6.1
5	The BSC as a management tool is suitable with the nature of service enterprise	Strongly disagree	3	2.29
		Disagree	94	71.76
		Undecided	5	3.82
		Agree	24	18.32
		Strongly agree	5	3.81
6	The performance assessment criteria are related with my work activities.	Strongly disagree	3	2.29
		Disagree	60	45.8
		Undecided	18	13.74
		Agree	42	32.06
		Strongly agree	8	6.11
Total			131	1

Source: The researcher, 5 Jun 2023

CHAPTER FIVE

SUMMARY OF MAJOR FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.1. Summary of Major Findings

The data was collected from Sheger mass transport Service Enterprise and the findings were analyzed to figure out some concrete solution to the problem.

The main issue of data collected and analyzed is to find out objective and balanced information as to the problem related to the balanced score card on the overall organizational improvements and recommend some solution to the concerned parties and help researchers who engaged in the study.

- Respondents say that their performance and overall performance of their department is not improved after the implementation of BSC. And also there benefits and participation in decision making are not increased specially in mechanical area operation.
- The most respondent's states that BSC is not suitable to the nature of service enterprise and the evaluation criteria are not related with individual employee work nature in the enterprise.
- From the above identified summary one can argue that the assessment format is a kind complex, not easily understood by the staff members of the enterprise, the formats are not simple, assessment process is boring and time consuming.
- Majority of respondents believe that there is budget constraint to implement BSC initiatives and there was a problem on the implementation process of BSC in the enterprise lack of skilled man power, lack of resources, and lack of top management commitment in the subject matter.
- The document analysis and interview session indicate that the enterprise did not introduce the automation in designing and implementing the BSC.

5.2. Conclusion

- It can be concluded that, while there are some indications of the effectiveness of BSC in making the Sheger mass transport Service Enterprise a strategy- focused organization. A very significant proportion that helps to improve organizational performance is not at work in the enterprise.
- According to Kaplan and Norton organizations should improve their performance after the implementation of BSC. But most respondents say that their performance and overall performance of their department is not improved after the implementation of BSC. And also, there benefits and participation in decision making are not increased.
- The balanced score card was initially conceived as an organizational performance measurement tool that included non- financial as well as financial measures. By ensuring that all of the objectives and measures it is derived from the organization's vision and is resulting strategy, strategy focused organizations have transformed the balanced score card from a performance management tool into a strategic tool, (Kaplan and Norton, 2001). But most respondents in the enterprise states that BSC is not suitable to the nature of service enterprise and the evaluation criteria are not related with individual employee work nature in the enterprise.
- The BSC in an integrated performance management system that enables organizations to clarify their strategy and translate it in to action (Paper Housen and Feinstein, 2006). But the most respondents say that the formats are not simple, assessment process is boring, time consuming and become a job by itself.
- Chan (2004) provides the following list of enablers for successful implementation: top managers' commitment; middle managers' and employees' participation; a culture of performance excellence; training and education; keeping the BSC easy to use; clarity of vision, strategy and outcome; links with incentives; and resources to implement the BSC. But from the feedback of the respondent the researcher concludes that there was a problem on the implementation process of BSC in the enterprise lack of skilled man power and lack of top management commitment in the subject matter.

- The implementation process begins by applying performance measurement software to get the right performance information to the right people at the right time. Automation adds structure and discipline to the system and helps people make better business decisions. (Ridwan et al. 2013). But the document analysis and interview session indicate that the enterprise did not introduce the automation in designing and implementing the BSC.

5.3. Recommendations

With regards to Sheger mass transport Service Enterprise, it needs to acknowledge the major deficiencies the system had in design and implementation stage and take some corrections measures. The following recommendation could be good starting points:

- Individual and overall performance of the department is not improved after the implementation of BSC. But according to Kaplan and Norton individual employee should improve their performance after the implementation of BSC. So that the enterprise should be revise its implementation system of BSC and also the performance of the organizations and employees can be improved by implementing the BSC model properly in the organizations.
- The most respondent's states that BSC is not suitable to the nature of service enterprise. But the balanced score card was initially conceived as an organizational performance measurement tool that included non- financial as well as financial measures. (Kaplan and Norton, 2001). So that the enterprise must be use and implement properly the BSC system in the enterprise.
- As the formats are not simple, assessment process is boring, time consuming and become a job by itself, simple format should be designed.
- Getting commitment of leaders are more important than other indicators for the success of BSC implementation. So, the enterprise should create sense of ownership.
- The implementation to be successful and to make the assessment process successful, the missing automation, should be implemented soon with innovative cost-effective method.

- To improve the awareness of employees and to minimize the challenges faced in the BSC system Sheger mass transport Service Enterprise will provide training for the overall employees.

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APPENDIX: I

ST MARRY UNIVERSITY

Questionnaire Sheger mass transport service enterprise staff

Dear Respondents,

My Name is Ginbaru Bedru Fonzhe. I am a post graduate student at St. marry University. This questionnaire is designed to gather information on The Effect of Balanced Scorecard on Organizational Performance Improvement in case of SHEGER Mass Transport service enterprise. For the research conducted in partial fulfillment of MBA degree. Your cooperation is a valuable input for the research findings.

Please answer every question. The questionnaire seeks your opinion and give answers by encircling the letter of your choice under each question. I would promise that all information you provide would be strictly confidential.

I thank you very much in advance for your cooperation

Part I: - Personal Data

1. Sex

A. Male

B. Female

2. For how many years you have been worked in the organization

A. Less than 1-2 years B. 3-4 years C. 5-6years D. Above 6 years

3. Level of education

A. High school or below Diploma B. TVET CertificateC. Diploma

D. First degreeE. Masters and above

4. Your Job Position in the organization_____

5. Your department/Work Unit_____

Part II: Questions related to BSC Implementation and Its Effect of Balanced Scorecard on Organizational Performance Improvement

Section II (a): -Alignment of individual and team performance with the strategic objectives of the organization

R. N	Evaluate the following questions marking “√”	Strongly disagree	disagree	Undecided	Agree	Strongly Agree
1	Employee have regular review meeting in their case team					
2	I am doing and registering daily my individual plan and performance					
3	I compile the work done within one week and send it to my immediate supervisor continuously					

Section II (b): -Performance standards/targets and indicators

R. N	Evaluate the following proposals marking “√”	Strongly	disagree	Undecided	Agree	Strongly Agree
1	Employee are evaluated according to result they registered					
2	The BSC assessment process and the format are simple					
3	Me and my colleague’s performance rating point is increasing since BSC implementation					
4	Because of the budget constraint the implementation of BSC is in questionable					
5	The BSC as a management tool is suitable with the nature of service enterprise					
6	The performance assessment criteria are related with my work activities.					

Section II (c):-Improvement in the overall performance of the organization as a result of BSC

R . N	Evaluate the following proposals marking “√”	Stro ngly	disa gree	Unde cided	Ag ree	Stro ngly Agr ee
1	My performance is improved after the implementation of BSC					
2	Our department overall performance is improved after the implementation of BSC					
3	The budget utilization percentage is increasing year to year after the implementation of BSC					
4	Employee participation and being benefited has been increasing year to year after the implementation of BSC					
5	The BSC has been linked to incentive scheme					

Section II (d):-Problems and challenges in the BSC implementation process

R.N	Evaluate the following proposals marking “√”	Strongly disagree	disagree	Undecided	Agree	Strongly Agree
1	I know that cascading has been completed to individual level					
2	I know that all nine steps are included in our implementation					
3	The activities performing day to day are the way to achieve total vision result					
4	Before the implementation of BSC all employee have been discussed and have given their comment.					

Please add if you have additional comment_____

Part III. Interview Questions Prepared for Officials Working at the Organization.

1. From when to start the BSC system in the organization?
2. What are the changes after the BSC was applied?
3. What is the level of employee's awareness about BSC in the organization?
4. What are the challenges faced to implement the BSC system?
5. What are the activities of the organization to create the awareness about BSC through the employees?

Appendix: II

ቅድስት ማሪያም ዩኒቨርሲቲ

ለሽገር ብዙሃን ትራንስፖርት አገልግሎት ድርጅት ሰራተኞች የቀረበ ጥያቄ

የተከበራችሁ የድርጅቱ ሰራተኞች ስሜ አቶ ግንባሩ በድሩ ፎንገፍ ሲሆን በቅድስት ማሪያም ዩኒቨርሲቲ የሁለተኛ ዲግሪ ተመራቂ ተማሪ ነኝ፡፡

ይህ መጠይቅ የተዘጋጀው ሚዛናዊ የአፈፃፀም መለኪያ አመራር/BSC/ አስመልክቶ በድርጅቱ አፈፃፀም ላይ ያለውን ሚና ለማጥናት ታስቦ የተዘጋጀ ሲሆን ጥናቱም በቅድስት ማሪያም ዩኒቨርሲቲ በኤምቢኤ (ማስተርስ) ደረጃ የሚዘጋጅ ነው፡፡

የእርስዎ የላቀ ትብብር ለጥናቱ እጅግ ጠቃሚ በመሆኑ እባክዎት በቀረበው የመልስ ምርጫ ፊደል ላይ በማክበብ እንዲሞሉልን እንጠይቃለን፡፡እርሶ የሚሰጡት ሁሉም መረጃ ሚስጥራዊነቱ የተጠበቀ መሆኑን እየገለፅን በቅድሚያ ስለሚደረግልን ትብብር ከልብ እናመሰግናለን፡፡

ክፍል 1:- የግል መረጃ

1. **ፆታ**

ሀ. ወንድ ለ. ሴት

2. **በዚህ ድርጅት ውስጥ ለምን ያህል ጊዜ ሰርተዋል**

ሀ. 1-2 ዓመት ለ. 3-4 ዓመት ሐ. 5-6 ዓመት መ. ከ6 ዓመት በላይ

3. **ያልዎት የትምህርት ዝግጅት**

ሀ. ከፍተኛ ደረጃ ትምህርት እና ከዚያ በታች ለ. ቴክኒክና ሙያ የትምህር ደረጃ

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4. **በድርጅት ውስጥ የእርስዎ የስራ ሃላፊነት**_____

5. **የእርስዎ የስራ ክፍል**_____

ክፍልሁለት፡- ከጥናቱ ጋር ተዛማጅነት ያላቸው ጥያቄዎች

ክፍል II (ሀ)፡- የግልና የቡድን አፈፃፀም ከድርጅቱ አላማ አንፃር ከህዝብ ዕይታ

እባክዎት የሚከተሉት ዝርዝር ሃሳቦች ላይ የ “√” ምልክት በማድረግ መልስዎትን ያስቀምጡ	ፍፁም አልሰማማም	አልሰማማም	አላውቅም	እስማማለሁ	ፍፁም እስማማለሁ
1. ሰራተኞች መደበኛ የሆነ ስብሰባ ያደርጋሉ					
2. እርሶ የቀን ዕቅድ እና አፈፃፀምትን ይመዘግባሉ					
3. ስራዎትን በተቀመጠሎት የጊዜ ገደብ ሰርተው ያጠናቅቃሉ					

ክፍል II (ለ)፡- የስራ አፈፃፀምና መለኪያዎች በተመለከተ (የውስጥ አሰራር)

እባክዎት የሚከተሉት ዝርዝር ሃሳቦች ላይ የ “√” ምልክት በማድረግ መልስዎትን ያስቀምጡ	ፍፁም አልሰማማም	አልሰማማም	አላውቅም	እስማማለሁ	ፍፁም እስማማለሁ
1. ሰራተኞች ሰርተው ባቀረቡት መሰረት ይገመገማሉ					
2. የሚዛናዊ የአፈፃፀም መለኪያ አመራር/BSC/ ትግበራና መፈፀሚያ ዘዴዎች ቀላል ናቸው ብለው ያስባሉ					
3. ሚዛናዊ የአፈፃፀም መለኪያ አመራር/BSC/ ስርዓት ተግባራዊ ከተደረገ ጀምሮ የእኔም ሆነ የሰራ ባልደረባዎቼ የአፈፃፀም አቅም ተሻሽሏል					
4. በበጀት እጥረት ምክንያት የቢሔሲሲ ትግበራ አይስተጓጎልም					
5. ሚዛናዊ የአፈፃፀም መለኪያ አመራር/BSC/ አንዱ የአስተዳደር አካል በመሆን ከአገልግሎት ሰጪ ተቋም ጋር አብሮ ይሄዳል					
6. የስራ አፈፃፀም መለኪያ መንገዶች ከስራዎ ጋራ የተዛመደ ነው					

ክፍል II (ሐ):-ከሚዛናዊ የአፈፃፀም መለኪያ አመራር/BSC/ ጋር በተያያዘ አጠቃላይ የድርጅቱ የስራ አፈፃፀምና ውጤት (በጀት ሁኔታ)

እባክዎት የሚከተሉት ዝርዝር ሃሳቦች ላይ የ “√” ምልክት በማድረግ መልስዎትን ያስቀምጡ	ፍፁም አልሰማማም	አልሰማማም	አላውቅም	እስማማለሁ	ፍፁም እስማማለሁ
1. የእርሶ የአፈፃፀም አቅም ከሚዛናዊ የአፈፃፀም መለኪያ አመራር/BSC/ ትግበራ በኋላ ተለውጧል					
2. እርሶ ያሉበት የስራ ክፍል የአፈፃፀም አቅምከሚዛናዊ የአፈፃፀም መለኪያ አመራር/BSC/ ትግበራ በኋላ ተለውጧል					
3. ሚዛናዊ የአፈፃፀም መለኪያ አመራር/BSC/ ተግባራዊ ከሆነ በኋላ አማካይ የበጀት አጠቃቀም ከዓመት ዓመት መሻሻል አሳይቷል					
4. ከሚዛናዊ የአፈፃፀም መለኪያ አመራር/BSC/ ትግበራ በኋላ ከዓመት ዓመት ያለው የስራተኞች ተሳትፎ ጨምሯል					

ክፍል II (መ):- በሚዛናዊ የአፈፃፀም መለኪያ አመራር/BSC/ አፈፃፀም ላይ የሚስተዋሉ ችግሮች (መማማር እና ዕድገት)

እባክዎት የሚከተሉት ዝርዝር ሃሳቦች ላይ የ “√” ምልክት በማድረግ መልስዎትን ያስቀምጡ	ፍፁም አልሰማማም	አልሰማማም	አላውቅም	እስማማለሁ	ፍፁም እስማማለሁ
1. ሚዛናዊ የአፈፃፀም መለኪያ አመራር/BSC/ ስርዓት ለእያንዳንዱ ባለሙያ በአግባቡና ተገቢ በሆነ መንገድ ተደራሽ ይሆናል					
2. ዘጠኙም የሚዛናዊ የአፈፃፀም መለኪያ አመራር/BSC/ ደረጃዎች በስራ እንቅስቃሴዎች ላይ ተግባራዊ ናቸው					
3. የእርስዎ ዕለታዊ የስራ አፈፃፀም ለጠቅላላ ግብና ስኬት ወሳኝ ነው ብለው ያስባሉ					
4. የሚዛናዊ የአፈፃፀም መለኪያ አመራር/BSC/ ስርዓት ተግባራዊ ከመሆኑ በፊት ከስራተኞች ጋር የጋራ ውይይት ተደርጎበታል					

ተጨማሪ ሃሳብ ወይም አስተያየት ካልዎት_____

ክፍል ሶስት፡- በቢሮ ለሚገኙ የስራ ኃላፊዎች የቀረበ ቃለመጠይቅ

1. በድርጅታችሁ ሚዛናዊ የአፈፃፀም መለኪያ አመራር/BSC/ ስርዓት ከመቼ ጀምሮ ተግባራዊ መደረግ ተጀመረ?
2. በድርጅቱ ሚዛናዊ የአፈፃፀም መለኪያ አመራር/BSC/ ተግባራዊ ከሆነ በኋላ ያመጣው ለውጥ ምንድን ነው?
3. በድርጅቱ ውስጥ ሰራተኞች ስለ ሚዛናዊ የአፈፃፀም መለኪያ አመራር/BSC/ ያላቸው የግንዛቤ ደረጃ ምን ይመስላል?
4. የሚዛናዊ የአፈፃፀም መለኪያ አመራር/BSC/ ተግባራዊ ለማድረግ አስቸጋሪ ሁኔታዎች ምንድን ናቸው?
5. በሰራተኞች ዘንድ ስለሚዛናዊ የአፈፃፀም መለኪያ አመራር/BSC/ በቂ ግንዛቤ ለመፍጠር ድርጅቱ የሚያደርገው እንቅስቃሴ ምን ይመስላል?