

The Strategy Focused Organization How Balanced Scorecard Companies Thrive In New Business Environment Robert S Kaplan

The Strategy-focused Organization The Balanced Scorecard Succeeding with the Balanced Scorecard in the Mastering Business in Asia Series Balanced Scorecard Success: The Kaplan-Norton Collection (4 Books) The Balanced Scorecard as a Basis for Strategic Company Management in the Context of the World Economy Transformation Managerial Accounting InfoWorld Balanced Scorecard and sales organisation - chances and risks Balanced Scorecard The Balanced Scorecard Evaluation of the Relationship between the Implementation of Sustainability Balanced Scorecard (SBSC) and the Stock Performance Alignment Balanced Scorecards in Finnish Companies Balanced Scorecard Step-by-Step Zero Base Budgeting Using the Balanced Scorecard The Strategy-focused Organization Management Services The Balanced Scorecard - What are the advantages for ADMECO? The Application of Balanced Scorecard in Hospitality Industry Performance Drivers Robert S. Kaplan Robert S. Kaplan James Creelman Robert S. Kaplan Mihail Dudin Jerry J. Weygandt Stefanie Welz Nils-Göran Olve Robert S. Kaplan Christoper Dewangga Pramudita Robert S. Kaplan Teemu Malmi Paul R. Niven Roland Holl Andreas Keller Caroline Mutuku Nils-Göran Olve

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Scorecard in Hospitality Industry Performance Drivers *Robert S. Kaplan Robert S. Kaplan*
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in today's business environment strategy has never been more important yet research shows that most companies fail to execute strategy successfully behind this abysmal track record lies an undeniable fact many companies continue to use management processes top down financially driven and tactical that were designed to run yesterday's organizations now the creators of the revolutionary performance management tool called the balanced scorecard introduce a new approach that makes strategy a continuous process owned not just by top management but by everyone in the strategy focused organization robert kaplan and david norton share the results of ten years of learning and research into more than 200 companies that have implemented the balanced scorecard drawing from more than twenty in depth case studies including mobil cigna nova scotia power and at t canada kaplan and norton illustrate how balanced scorecard adopters have taken their groundbreaking tool to the next level these organizations have used the scorecard to create an entirely new performance management framework that puts strategy at the center of key management processes and systems kaplan and norton articulate the five key principles required for building strategy focused organizations 1 translate the strategy to operational terms 2 align the organization to the strategy 3 make strategy everyone's everyday job 4 make strategy a continual process and 5 mobilize change through strong effective leadership the authors provide a detailed account of how a range of organizations in the private public and nonprofit sectors have deployed these principles to achieve breakthrough sustainable performance improvements presenting a practical proven framework steeped in rich case study experience the strategy focused organization helps solve a universal management problem not just how to formulate strategy but how to make it work building on one of the most revolutionary business ideas of our time this important book shows how today's leaders can shape their own companies to meet the challenges and reap the rewards of a new competitive era robert s kaplan is the marvin bower

professor of leadership development at harvard business school david p norton is president of balanced scorecard collaborative inc

here is the book by the recognized architects of the balanced scorecard that shows how managers can use this revolutionary tool to mobilize their people to fulfill the company s mission more than just a measurement system the balanced scorecard is a management system that can channel the energies abilities and specific knowledge held by people throughout the organization toward achieving long term strategic goals kaplan and norton demonstrate how senior executives in industries such as banking oil insurance and retailing are using the balanced scorecard both to guide current performance and to target future performance they show how to use measures in four categories financial performance customer knowledge internal business processes and learning and growth to align individual organizational and cross departmental initiatives and to identify entirely new processes for meeting customer and shareholder objectives the authors also reveal how to use the balanced scorecard as a robust learning system for testing gaining feedback on and updating the organization s strategy finally they walk through the steps that managers in any company can use to build their own balanced scorecard the balanced scorecard provides the management system for companies to invest in the long term in customers in employees in new product development and in systems rather than managing the bottom line to pump up short term earnings it will change the way you measure and manage your business

the balanced scorecard management system has evolved from a simple management system to a fully fledged framework for creating a strategy focused organization remarkably popular in north america europe and australasia it is quickly growing in importance within asia this book provides a practical overview of how asian companies are implementing balanced scorecards in addition to over 15 case studies the work benefits from an exclusive survey of corporate experience and input from regional and global subject experts

this collection highlights the most important ideas and concepts from robert s kaplan and david p norton authors of the balanced scorecard a revolutionary performance measurement system that allows organizations to quantify intangible assets such as people information and customer relationships also included are strategy maps which enables companies to describe

the links between intangible assets and value creation with a clarity and precision never before possible the execution premium which describes a multistage system to help companies to gain measurable benefits from carefully formulated business strategy and the strategy focused organization which introduces a new approach to make strategy a continuous process owned not just by top management but by everyone

the objective of this article is to develop a common methodological concept of creating the balanced scorecard bsc and the determination of a set of key performance indicators for manufacturing type companies authors came up with the following conclusions efficient business management under contemporary conditions becomes a complex task within this task managers must not only timely identify capabilities of the external environment but also look for internal growth reserves when applying these reserves manager should take into account the evolvability of the company and possible threats to the company development there are many ways methods and approaches to improve the strategic business management of contemporary companies at that the technique which is based on the balanced scorecard remains the most appropriate approach to build and structure company business management as well as elaborate the long term development strategy the balanced scorecard is a special set of indicators that are of equal importance for analyzing and evaluating the operation and business development of companies the balanced scorecard is focused on meeting the information needs of strategic planning and management created balanced scorecard must meet the basic requirements for managerial information as well as show the development dynamics of all functional subsystems and business areas besides the balanced scorecard should be adaptive and able to be updated when changing exogenous trends or shifting paradigm of managerial decisions the balanced scorecard can be used not only in the strategic management of large companies but can also be used by small and mid sized companies small and mid sized businesses can use a limited number of indicators most important to make sound and rational managerial decisions

many corporate managers struggle to see the relevance of accounting in their everyday responsibilities weygandt shows them how managerial accounting information fits in the larger context of business so they are better able to understand the important concepts the new do it

feature reinforces the basics by providing quick hitting examples of brief exercises the chapters also incorporate the all about you aay feature as well as the accounting across the organization aao boxes that highlight the impact of accounting concepts with these features readers will have numerous opportunities to think about what they have just read and then apply that knowledge to sample problems

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seminar paper from the year 2006 in the subject business economics controlling grade a university of applied sciences munich course sales and key account management language english abstract the assignment balanced scorecard and sales organization chances and risks starts with the introduction which includes the executive summary and the scope of work that is realized in here the second chapter deals with a detailed definition of the problem that causes the relevance of this assignment the determination of the objectives as well as the methodology that describes the assignment s structured procedure chapter three is focused on the basics of the balanced scorecard at this juncture in particular the characteristics and definition of the balanced scorecard the balanced perspectives as well as the cause and effect relationship are being analyzed chapter four is about the application of the four already described perspectives to sales organization and the corresponding chances and risks for the sales organization by implementing the balanced scorecard finally the results of this assignment are summarized especially whether the set objectives are reached as well as critical comments about the assignment is given in the last chapter

the fast track route to understanding and implementing the balanced scorecard in your business it covers the key aspects of the balanced scorecard from using it to develop the company s strategy and relating it to existing control systems to setting goals and monitoring progress it gives examples and lessons from some of the worlds most successful businesses including ricoh xerox and ericsson enterprise and ideas from the smartest thinkers including robert s kaplan and david p norton it includes and glossary of key concepts and a comprehensive resources guide

the balanced scorecard translates a company's vision and strategy into a coherent set of performance measures the four perspectives of the scorecard financial measures customer knowledge internal business processes and learning and growth offer a balance between short term and long term objectives between outcomes desired and performance drivers of those outcomes and between hard objective measures and softer more subjective measures in the first part kaplan and norton provide the theoretical foundations for the balanced scorecard in the second part they describe the steps organizations must take to build their own scorecards and finally they discuss how the balanced scorecard can be used as a driver of change

master s thesis from the year 2019 in the subject business economics controlling grade 2 0 university of applied sciences brandenburg course finance controlling accounting language english abstract in this paper the goals will be emphasized on how the balanced score card bsc can be improved towards a sustainability balanced scorecard sbsc and used furthermore the correlation between the implementation of sustainability balanced scorecard sbsc and the stock performance in study case of dax 30 companies performance between 2016 and 2018 would be theoretical evaluated and statistically tested nowadays the term sustainability has become popular among companies to implicate social economic and environmental pillars to their strategy and management of the company today companies should not only focus on their profits but they are also forced to concern about other issues such as social economic and environmental unfortunately many companies still do not know how to implement or measure its outcomes therefore this academic paper might be helpful to assist especially managers to implement the concept of sustainability balanced scorecard sbsc as strategic controlling for their long term success however these issues would be a challenge for all managers who in general have role for planning organizing leading and controlling so that they need a tool such as sustainability balanced scorecard which might be supporting them moreover having concern to other issues above and inserting them into the concept of balanced scorecard which is in general consisting of four perspectives such as finance customer internal process and learning growth it might become a challenge because they probably need to spend extra more money for doing that and it might affect to their profit

the creators of the balanced scorecard apply their proven approach to corporate level strategy

and offer a framework for aligning all of a company's individual business units with the organization's overall strategy to ensure optimal business performance

the balanced scorecard bsc seems to be the latest management fashion to sweep the organizational world despite its apparent popularity we have only limited systematic research based evidence on bsc applications this study aims to find out how bscs are applied in finland and why companies adopt them the study comprised a series of semi structured interviews in 17 organizations it appears that bscs are used basically in two different ways the first approaches management by objectives the second is to use bscs merely as an information system moreover our findings suggest that the idea of linking measures together based on assumed cause and effect relationships was not well understood by the early adopters of bscs in explaining the popularity of bscs in finland supply side forces seem to have an important role these results as well as the definition of the bsc are discussed and ideas for further research are presented

praise for balanced scorecard step by step maximizing performance and maintaining results second edition as a practitioner and thought leader paul niven is superbly bridging the gulf between bsc theory and application through hands on experiences and real world case studies the book provides a practical road map step by step to plan execute and sustain a winning scorecard campaign easy to read tells a powerful story with lessons learned best practices from global customer implementations must read for anyone interested in bsc or grappling with how to create a strategically aligned organization vik torpunuri president and ceo e2e analytix in balanced scorecard step by step second edition paul niven provides an intuitive and incredibly effective blueprint for transitioning strategic ambition to execution paul's pragmatic approach provides leaders with a tool for managing a company's journey from strategic ideas to world class performance the balanced scorecard is a masterful tool for guiding companies through transformation and i speak from personal experience when i say paul's blueprint works it is the most effective guide i have seen balanced scorecard step by step will serve any leader well if their ambition is to efficiently engage their teams in achieving a set of strategic goals allan a macdonald vice president sales and customer solutions bell canada national markets paul niven has done it again with this book he has further operationalized the

enlightened balanced scorecard concept into a fully functional system that optimizes business execution and performance barton johnson president financial freedom senior funding corporation the reverse mortgage specialist

seminar paper from the year 2005 in the subject business economics controlling grade 2 3 european university viadrina frankfurt oder language english abstract the planning process itself is often defined differently across companies one company might think of it as encompassing everything from strategy development to operational planning and quarterly forecasting to management reporting and performance scorecards for another company it might be nothing more than developing departmental budgets once a year the real purpose of planning which companies can easily lose sight of is to improve decision making but not only decision making is of interest there are other questions that need to be answered for example how to handle overhead costs create more efficiency and effectiveness in the company through an optimized communication process in this term paper two completely different procedures namely zero base budgeting and the balanced scorecard are analyzed the first two chapters deal with the attributes of bsc and zbb a typical course of actions for both procedures is illustrated and analyzed subsequently advantages and disadvantages of both operations are elaborated and a conclusion is drawn zero base budgeting is a bottom up process which means it starts at bottom and ends at the top management the balance scorecard is top down procedure which is exact the opposite at first view therefore a combination of bsc and zbb appears to be logical and perfect matching the schedule of this construct where zbb is combined with the bsc is performed in chapter four both zbb and bsc feature lacks because every single procedure of the two focuses on a specific assignment and neglects other important aspects the question is can the lacks of zbb and bsc compensate each other so that finally a procedure is generated which unites the positive attributes of both processes in order to analyze and judge the construct of zbb using the bsc different criteria are defined in chapter five and the construct is being judge by these criteria which represent attributes a successful strategic tactical and operational planning system should fulfil in the end a final conclusion is drawn if it is possible to unite zbb and bsc and to generate a procedure whose benefits generally considered lies above its costs

seminar paper from the year 2003 in the subject business economics offline marketing and online marketing grade 1 1 university of strathclyde language english abstract the balanced scorecard bsc was first described in the early 1990 s kaplan norton 1992i and is a widely adopted management framework combining financial measures with non financial ones in a single frame transforming the company s mission and strategy into tangible objectives and measurements it is not directed at controlling but deliberately sets out to provide a system of communication information and learning to equip small or large organisations with a strategic framework empowering them to link today s action with tomorrow goals the bsc focuses on key measurements aligning the company with its business units and the overall corporate strategy a 2001 survey amongst european companies press information schweizii confirms the balanced scorecard s role as the leading performance management tool available it further indicated that 50 of the european companies believe that applying the balanced scorecard and linking it with the overarching strategy will ultimately increase shareholder value if we turn to the concrete case of admeco we find a clear acknowledgement that it needs more than just traditional financial measures to run its operation well after all managing the future means more than just knowing about the financial past and present it means understanding operational factors better in order to drive future success bsc provides an ideal framework for identifying these factors and unlocking hidden potential mccunn 1998iii since it recognises the impact a performance has in one area on another as kaplan and norton originally put it kaplan norton 1996 p 21iv if you can measure it you can manage it

seminar paper from the year 2018 in the subject economy health economics grade 1 language english abstract this essay will focus on the use of bsc in the hospitality industry and our case study the hilton hotels worldwide the essay will show how bsc has been used in hilton hotel to measure the company performance it will also discuss how the management compensation plan has been linked with the bsc the increase in competition in the hospitality industry for instance in the hotel sector has attracted interest in quality improvement and implementation of performance measurement systems in these organizations so as to achieve a competitive advantage in the global market a good example of the performance measurement system is the use of the balanced scorecard bsc to translate the strategic goals of the company for instance research and development into performance measures continuous quality

improvement in the hospitality industry is essential and it has been used by managers to measure their performance in four different perspectives customer financial internal business process and learning and innovation bsc is important to managers because it helps them achieve their strategic goals in one area without having to hurt the other area on that note bsc has been used by managers to overcome strategic management problems because bsc is strategy driven hence important in the implementation of a business strategy

a practical guide to using the balanced scorecard performance drivers nils goran olve jan roy and magnus wetter since the groundbreaking work of robert s kaplan and david p norton the concept of the balanced scorecard has achieved increasing popularity in the business world previously many organizations had built their business objectives around financial targets and goals that bore little relation to a long term strategic vision typically this leaves a gap between the development of a company s strategy and its implementation the business scorecard however provides a more balanced view by looking at not just financial concerns but also customers internal business processes and learning and growth but it is not just a system of performance measurement by focusing on future potential success it can be used as a dynamic management system that reinforces implements and drives corporate strategy forward in this book the authors draw on their extensive experience with scorecard projects to provide a step by step method for introducing the balanced scorecard into an organization this is done through the use of some of the most important practical examples in existence with case studies from abb coca cola electrolux british telecom nat west skandia and volvo the desired strategic control system using scorecards that is presented focuses on creating and communicating a total comprehensive picture to all members of the organization from the top down a long term view of what the company s strategic objectives really are how to make use of knowledge gained through experience and the required flexibility of such a system to cope with the fast changing business environment this book will provide senior and operational managers consultants and business academics with a comprehensive view of emerging balanced scorecard practice supported by both business advice and a theoretical foundation reflections on the relations between the balanced scorecard and other areas such as tqm information systems and intellectual capital and knowledge management are also made business strategy

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