

# Understanding the Use of Balanced Scorecard in the Context of State-Owned Enterprises in Developing Countries: A Case from Ghana

Samuel Nana Yaw Simpson and Francis Aboagye-Otchere Department of Accounting, University of Ghana Business School, P. O. Box LG 78, Legon, Accra

#### **Abstract**

This paper examines the conception, adoption and implementation of BSC from the context of a developing country and relatively less researched tier of the public sector – State-owned enterprises. The study adopts a case study approach where data was collected via semi-structured interview. Results show a BSC that emphasizes performance measurement and management and to some degree strategic management. Evidence on the extent of normalisation is mixed. Less than 50% of the interviewees on the average assert that there is collective action when it comes to the BSC. Furthermore, on the average a higher percent of the interviews took a neutral position (N) under each of the four elements that provide evidence in establishing the normalisation of the BSC. The limitation of this study are primarily those associated with case studies. This limitation instigates future studies drawing on other research strategies. At public sector level and SOEs in particular, this the findings of this study provide a first view of BSC being used in a Ghanaian state-owned enterprise

**Keywords:** state-owned enterprises, balanced scorecard, Normalisation process theory, Ghana

#### Introduction

Performance measurement and management (PMM) have attracted the attention of virtually every organisation since the 1990s, but became prominent in the 1970s (Armstrong and Baron, 2005; Williams, 2003). In the specific case of public sector organisations, interests in PMM seem to have resurged following the impulse of reform experimentation across the globe in the late 1970s to early 1980s under labels such as new public management (NPM), public sector management (PSM), and public sector reform (PSR) (e.g. Cavalluzzo and Ittner, 2004; Fryer, et al., 2008; Hoque and Adams, 2008; Lapsley, 2008; Modell, 2009). Moreover, literature on PMM in the public sector show that PMM remains a problematic issue (see also De Vries, 2010; Modell, 2009; Propper and Wilson, 2003). This explains the burgeoning PMM innovations in the public sector through sponsored reform programmes by donor agencies and isomorphic pressures from the private sector (Brignall & Modell, 2000; De Vries, 2010; Fryer, et al., 2008; Modell, 2009).

Balanced scorecard (BSC) is one of such PMM innovations in the public sector. Traditionally developed for private sector settings (Kaplan and Norton, 1992), BSC has over the years gone through several evolutions to include other perspectives such as corporate planning and strategy, external reporting (Kaplan and Norton, 1996, 2001a) and extension to the public and not-for-profit sectors (Kaplan, 2001; Kaplan and Norton, 2001b). Beyond this, there have been studies examining the application of BSC generally in the public sector and specific public sector organisations: healthcare organisations (Aidemark and Funck, 2009; Northcott and France, 2005; Dyball, Cummings and Yu, 2011), local government organisations (Chan, 2004; Kasperskaya, 2008; Greatbanks and Tapp, 2007; Northcott and Taulapapa, 2012), and central government and government departments (Griffiths, 2003; Hoque and Adams, 2011; Niven, 2005).

Apart from the above studies being predominantly based on the context of developed countries, the findings are mixed. Furthermore, many of the studies fall short of providing practical insights and experiences on the implementation processes (Mcnamara and Mong, 2005; Northcott and Taulapapa, 2012; Sandhu, Baxter and Emsley, 2008) and the extent to which the BSC system becomes embedded and integrated as a routine practice normalises. Additionally, studies on the application of BSC by state-owned enterprises (SOEs) appear non-existent. Scholars argue that studies on various types of organisations particularly those in the public sector in different settings are critical to rearrange BSC to meet their different needs (Kaplan and Norton, 2001b; Kaplan, 2012; Niven, 2005), particularly those in the public sector environment.

Theoretically, studies explaining adoption and implementation of any PMM framework and the BSC in particular in public sector organisations have been underpinned by both economic and institutional theories, but many of the studies have been inclined to principles of institutional theory and neo-institutional theory (see Fryer, et al., 2008; Hoque and Adams, 2011; Jacobs, 2012; Modell, 2009). Proponents argue that public sector organisations adopt and implement PMM frameworks due to regulatory and other isomorphic pressures to achieve both internal and external legitimacy. However, these postulations are limited in explaining how the adoption and implementation of public sector innovations become embedded and integrated into the day to-day activities. To that end, the current study draws on the Normalisation Process Theory (NPT) to explain how BSC was adopted, implemented, and has become embedded and integrated as a routine practice by a SOE in a



# developing country.

Specifically, this study seeks answer to the following research questions:

- a) What are the motivations and processes of implementing the BSC?
- b) How the implementation of the BSC has become a routine practice?

To achieve the above objective, the study relied on evidence from the first SOE to adopt BSC in Ghana. Such a study presents some implications for governments and regulatory agencies in terms of extending the adoption and implementation of the principles of BSC to public sector organisations in general and specifically SOEs, hence improve PMM, corporate planning, and reporting. Moreover, the study contributes to the growing studies on BSC in the public sector environment, particularly the technical and non-technical aspects of adopting and implementing BSC. This is essential in understanding the many innovations in public sector settings of developing countries and providing empirical evidence on factors to ensuring successful implementation process. Theoretically, the study extends the applications of the normalisation process theory in explaining how BSC became routinely embedded in the everyday activities of public sector organisations.

The rest of the paper is organized as follows. The next section presents an overview of the relevant literature covering the balanced scorecard concept, empirical studies and the adopted theoretical framework. This is followed by the presentation of the research context, and the research method and approach adopted for the study. The penultimate section presents and discusses results from the study, and the final section presents the possible conclusions.

# Overview of the Literature and Adopted Theory

The balanced scorecard has gained ubiquitous acceptance and is regarded the most popular performance management tool especially in the private sector (Rigby and Bilodeau, 2011). Traditionally, the BSC was developed as a multi-dimensional performance measurement tool (Kaplan and Norton, 1992, 1993), and has evolved to include strategic management issues, hence, has become a performance management framework (Kaplan and Norton, 1996, 2001). The framework proposes four financial and non-financial performance management dimensions which have causal relationship with each other: innovation and learning, internal business process, customer, and financial. It specifically provides that performance and strategic measures for organisational learning lead to growth measures of internal business process, followed by customer satisfaction and finally the financial results (see also Kaplan and Norton (1996) Nørreklit, 2000). In other words, the financial and non-financial objectives and corresponding performance measures must be derived and driven by the organisation's vision and strategy as (see also Kaplan and Norton, 2001).

Over the years, other scholars have added other dimensions such as community perspective (Tsamenyi, et al., 2010), and environmental and social perspectives (Lansiluoto and Jarvenpaa, 2010) due to the flexibility of the framework. However, how these perspectives link to the conventional dimensions is yet to be explored. In his recent paper, Kaplan (2012) confirms the flexibility the BSC offers to organisations, but cautions that a new perspective should be introduced only when it creates a source of differentiation in the vision and strategies of an organisation.

Public sector organisations have been explicitly stated as one of such groups that require some form of adaption to the BSC framework (Kaplan, 2001; Kaplan and Norton, 2001). Niven (2005) reports of burgeoning application of BSC to public sector organisations to benefit from the comprehensive, focused, and multi-dimensional performance management indicators associated with the BSC. However, the move has been associated with reservations on the appropriateness of BSC for a complex environment like the public sector (Jacobs, 2012; Pidd, 2005; Radnor and McGuire, 2004) and problems about causal relationships in public sector context (Griffiths, 2003). These concerns have triggered calls for the need to spend time to customise BSC to meet the needs of public sector organisations (see also Griffiths, 2003; Northcott and Taulapapa, 2012; Schalm, 2008) drawing on the experiences of public sector organisations using the framework.

Empirically, the applications of BSC in the public sector relative to the business settings are by far fewer (Greatbank and Tapp, 2007; Niven, 2005; Northcott and Taulapapa, 2012; Radnor and Lovell, 2003). Moreover, many of the studies focus on the motivations and/or objectives for adopting BSC, nature of performance indicators, and the perceived benefits (see also Griffiths, 2003; Hoque and Adams, 2011). Furthermore, the studies show that BSC is useful as a tool for performance measurement, management, reporting and strategy. Northcott and Taulapapa (2012) report that it used mostly as a performance measurement system, more as an information management system, and to some extent as a system for strategic management and reporting.

However, studies on the implementation of BSC in public sector organisations are erratic (Niven, 2005). Similarly, studies on success stories and the reasons for success and otherwise are rarely available (Chan, 2004; Northcott and Taulapapa, 2012). The few existing studies identify some factors for successful implementation of BSC. They include understanding, commitment and support from top management through to employees down the organization's hierarchy, level of training, availability of information system, adequate resources, clearer goals, key performance indicators and how they are linked to strategy and incentives, ability to learn before and during the implementation, effort to make modification in the system to fit the needs of the organization in



question, and size of the organization (see also Umashev and Willett, 2008). These findings are however based on evidence from developed countries and public sector organizations other than SOEs which exhibit attributes of both business enterprises and traditional public sector organizations, i.e. hybrid organizations (Thomasson, 2009).

Additionally, review of existing studies on the application of BSC and for that matter PMM in the public sector settings highlight the use of both economic and behavioural theories, but the institutional theory is the dominant theory in explaining the adoption and implementation processes in public sector environment (Fryer, et al., 2008; Hoque and Adams, 2011; Jacobs, 2012; Modell, 2009). The current study explores the normalisation process theory (NPT) in providing an understanding of the adoptions and implementation of BSC, and how it has become embedded and integrated into everyday activities of SOEs.

Conventionally, the normalisation process theory (NPT) was developed and operationalized in the healthcare settings, but it has evolved from being synthetic postulation through to a conceptual model (normalisation process model), and eventually a middle range theory under the tag Normalisation Process Theory (NPT) that allows application to other institutional settings (James, 2011; May, 2006; May and Finch, 2009; May, et al, 2009; Murray, et al, 2010). Although, the theory is critiqued for being bias towards only deliberate actions within a formal organizational settings and neglecting evolutionary and informal actions, it is useful in explaining factors that instigate and inhibit collective action and how they become embedded within existing social context (May and Finch, 2009). In fact, the theory draws on sets of sociological tools to explain how new or modified practices, technologies and interventions, implemented, embedded and integrated into everyday activities of an organisation to become a routine practice.

# Components of the NPT

Proponents posit that the process of normalisation consist of four main considerations: the meaning and qualities of a practice or intervention to implementers (Coherence); the acceptance and involvement of beneficiaries and relevant stakeholders (Cognitive participation); the interaction of the new practice or intervention with existing practices and systems (Collective action); and the evaluation of the practice or systems by the stakeholders and beneficiaries involved in the practice (Reflexive monitoring). Thus, any innovation into the organizational practices can significantly influence day-to-day activities or achieve its intended objectives only when it is normalized (embedded and integrated), i.e. meet all the four considerations afore-mentioned. Specifically, the proponents postulate as follows:

- a) a practice is normalised or embedded (the process of making a practice become or not becoming a routine) through the workings of groups or individuals in a socio-organisational context;
- normalisation of any practice (enacting a process) is stimulated or suppressed through the interaction of four main elements: Coherence, Cognitive participation, Collective action, and Reflexive monitoring;
   and
- practices are developed, reproduced, and sustained (integrated) through continuous investment of time and resources by the actors in a social context.

They conclude that exploring the above principles does not only address issues of implementing, embedding and integrating a new or modified practice, but also aid in identifying factors for success implementation and integration of those practices and the potential problems. In fact, the theory minimizes the gap between research evidence, practice and policy, hence its usefulness for the current study.

#### Research Strategy and Methods

There are a number of research strategies available to achieving the objectives of this study, but in the specific case of the Ghanaian SOE sector, the case study strategy appears to be the most plausible option for the current study. This stems from preliminary evidence gathered which show that there is only one SOE in Ghana (hereafter referred to as Alpha) that has adopted and implemented BSC.

Despite criticisms of the efficacy of case study strategy for generalization of findings, the case study strategy is very useful for theoretical, interpretative, hypothesis-generating, theory confirming, supporting internal validity and providing causal insight and depth of field (Bennett 2004; Cooper and Morgan, 2008; Eisenhardt and Graebner, 2007; Gerring 2007). Also, the strategy aids an in-depth investigation and understanding of the relevant contextual factors, provision of insight into grey and complex issues, issues of context-specific nature, and tracing processes and patterns holistically over a period of time (George and Bennett 2004; Gerring 2007; Yin 2003).

Data collected for archiving the objectives of this study were from multiple sources. First, documents on the trainings and others used before and during the implementation of the BSC were collected and analysed. This was followed by semi-structured face-to-face interviews of purposively sampled staff of officials directly and indirectly involved in the processes of adopting and implementing BSC in Alpha, using an interview guide.

Overall, the interview guide is organised into four main parts. The first part sought to confirm the background of interviewees and their competency to respond to issues relating to the objectives of the study. The rest are organised along the broad research objectives (see samples of interview guide in appendix).



## **Results, Discussions and Conclusions**

## Performance Management in Alpha: Pre-Balanced Scorecard

SOE A is one of the key SOEs which have been operating in the Ghanaian economy over the last five decades. Over the years, the operations of SOE A have been affected by a number of developments inspired by internal and external reform programmes. These include expansions in operating capacity, diversifications and innovations, regulatory and legal amendments and reviews and institutional changes.

In the area of performance management and related issues, the first formal attempt was in the early 1990s, triggered by externally sponsored reform programmes. An official noted:

The introduction of the Performance Monitoring and Evaluation (PME) system [performance contracting system] by the World Bank via SEC as part of the public enterprise reforms influenced management to begin thinking about performance measurement and evaluation of staff and the organisation as a whole...

Analysis of the corporate annual reports of Alpha provides further evidence. For instance, from the 1991 corporate annual report of SOE A, the Board chairman noted in his remarks for the year that some important activities were undertaken in relation to performance management, i.e. signing performance contract with Government which involves the documentation of SOE A's commitment to perform at certain level and achieve certain targets (PME system); the creation of Corporate and Departmental Business Plan unit and the introduction of a new and comprehensive personnel and finance computerised management system.

From the data collected, the focus of the performance contract (PME) system was the board and corporate level. At employee level, the performance management system referred by staff of Alpha as the appraisal system was introduced. An official noted:

We had to develop something to measure and evaluate the performance of our staff. The system required heads of departments and sections to grade their appraisees using indicators such as punctuality, personal attributes, etc. We received complaint on the subjective nature of the system [appraisal], the absence of work related targets.

Despite the complaints, employees were automatically paid an annual bonus of a month's salary at the end of each year.

#### Alpha's Balanced Scorecard: Nature, Objectives and Processes

From the data collected, the quest to improve the system of performance measurement and employees of all staff has been lingering for many years, amidst agitation by employees of Alpha. Officials explain that, in response to the agitations and complaints from employees as well as the changing business environment, a new Performance Management System, with the tag the Balanced Scorecard (BSC) was introduced in 2009.

However, the interview responses show mixed evidence with respect to the nature and perhaps the objective of the BSC. From this study, the results show that the emphasis of Alpha's BSC is more for performance measurement and management and to some degree as a strategic management tool. As can be seen from table 1, over 90% of the interviewees concur that the system is for performance measurement and performance management.

Specific usefulness

	Not Useful			Very Useful		
	1	2	3	4	5	
performance measurement tool	0%	0%	7%	67%	27%	
strategic management tool	0%	7%	27%	40%	27%	
performance management tool	0%	0%	7%	67%	27%	

The interviewees further provide that, they see the system as a motivational tool for enhanced performance, effectiveness, allow better performance monitoring and reward management. However, analysis of the documentary data collected show that the system emphasizes employee performance management. For instance, the board chairman of Alpha asserts that, the system focuses on cost-efficiency and productivity (Annual Report, 2009). Furthermore, the system is designed with a built-in performance-related incentive scheme through the provision of a framework for aligning individual performance with departmental and corporate goals, and assessing and rewarding performance accordingly. From the literature, the use of BSC in public sector setting are several, but mostly as a performance measurement system, more as an information management system, and to some extent as a system for strategic management and reporting (Northcott and Taulapapa, 2012).

With regards to the BSC process, data collected shows that the process begins with target setting, i.e. 'January for all Staff' and mandatory performance target (s). The 'January for all staff' involves the process within which all staff will plan their performance and set performance targets for each planning/financial year (January to December), based on departmental/unit scorecards, work programmes and business plans. The target setting process begins between November/December of the preceding year and January 15 of the ensuing year. The information is captured on a form known as the Employee Performance Target Setting (EPTS) Form.

In cases where there are new employees, appointees, promotions and transfers, performance targets are required



within a month of assuming duty. Also, for those who are given special task that usually spans over three months, they are required to set additional performance targets to cover the special assignments. However, for temporary tasks, usually less than 3 months, additional targets are not needed, but when it becomes obvious that the new task has the potential of significantly influencing the realisation of the existing performance targets, it is imperative to review those targets to reflect the new situation.

The EPTS Forms are Balanced Scorecard-based covering four (4) dimensions:

- Financial
- Customer/Stakeholder
- Internal Business Process
- Organizational Capacity

The Executive (Management) determines the weight to be assigned to each dimension, and issues guidelines to staff on performance target setting at the inception of the process. Moreover, management sets mandatory performance target(s). Once the targets and weights are finalized, the information is communicated to all staff via Human resource department. Upon receipt, all staff are required to capture the mandatory target(s) as part of their performance targets for the year. Failure to do that will result in an employee forfeiting his/her score and weight assigned.

In the foregoing processes, supervisors lead the process for setting performance target(s) for employees. Such targets must have measurement criteria (usually on 1-5 Likert Scale) which will be used to determine ratings for performance. Also, there are higher supervisors who approve all performance target(s) agreed between Supervisors and Employees by signing the EPTS Forms.

Before signing the EPTS form, the higher supervisors have the responsibility for promoting alignment between employee performance target(s) within the Department/Sections/Units. Furthermore, the supervisor is mandated to ensure that appropriate and stretched target(s) are set for employees, including providing comments/advice to supervisors for reviewing performance target(s) before approval.

Besides the suggestions that may instigate a review of performance targets, there may be other reviews accommodate changes arising from the dynamic nature of the business operational environment. In the case of Alpha, an employee's targets could be reviewed before July 1 of any current performance year. For a new Employee Performance Target Setting Form, it must be submitted to the Human resource department before or on the deadline for submission of Employee Performance Monitoring & Review for the 2nd Quarter of the year. In exceptional cases, evaluated on their merit, a window of opportunity may be opened after its closure for an employee to review performance target and submit fresh Employee Performance Target Setting Form to the Human resources department.

Relating the above to the literature confirms the existing findings that BSC is mostly used as a performance measurement management tool (Northcott and Taulapapa, 2012), but not as a reporting tool. Moreover, there is lack of clarity from the perspective of employees with regards to the objectives of the BSC system. From the literature, this is crucial to ensuing commitment from employees (see Chan, 2004; Northcott and Taulapapa, 2012. Furthermore, results from the study demonstrates the flexibility of the BSC system (Kaplan and Norton, 2001b; Kaplan, 2012; Niven, 2005), evident by the introduction of a new dimension under name organisational capacity.

Moreover, results from the study show that the BSC operational in Alpha is bias towards employee performance, i.e. performance management at the micro and meso levels. For instance an interviewee noted:

Our problem since the introduction of this system is how to link our targets to the corporate goals and vision.

# Implementation and Normalisation of the Process

Following the planning and preparations, the BSC systems was finally launched in 2011 (Annual Report, 2011). The Planning & Business Development Department of Alpha has the responsibility of guiding and monitoring the corporate strategic direction, including the administration of the Corporate and Departmental Balanced Scorecard (BSC) system for monitoring organisational performance.

Over the past few years of practising the system, officials unanimous assert that the BSC concept has become a house-hold name, hence gaining roots in Alpha. For instance, at the end of the year of implementation, the board chairman of Alpha noted that the system has proved quite successful, already changing staff performance and motivation (Annual report, 2011). also from table 2, about 80% of the interviews claim that the system is useful.



Table 2: Usefulness of BSC

	Percent
Never useful	0%
Not useful	7%
Neutral	13%
Useful	67%
Very Useful	13%
	100%

Analysis of Alpha's 2012 corporate reports also show that management have recorded deepened understanding of the system through extensive workshops for higher supervisors, supervisors and key personnel. Officials add that these development allowed the entire organisation to refine and revise the corporate scorecard and develop closer alignment to departmental and individual objectives.

However, evidence on the extent of normalisation is mixed. From the literature, normalisation of any practice (in this case BSC) is stimulated or suppressed through the interaction of four main elements: Coherence, Cognitive participation, Collective action, and Reflexive monitoring (James, 2011; May, 2006; May and Finch, 2009; May, et al, 2009; Murray, et al, 2010). In fact, any innovation into organizational practices can significantly influence day-to-day activities or achieve its intended objectives only when it is normalized (embedded and integrated), i.e. meet all the afore-mentioned four considerations. As can be seen from table 3, there is no unanimity in the responses of the interviews with respect to the items that measure normalisation. For instance, less than 50% of the interviewees on the average assert that there is collective action when it comes to the BSC. Furthermore, on the average a higher percent of the interviews took a neutral position (N) under each of the four elements that provide evidence in establishing the normalisation of the BSC.

Table 3: Normalisation of BSC

Coherence	SD	D	N	A	SA
The framework is easy to describe		20%	47%	33%	0%
It is clearly distinct from other performance tools		0%	33%	47%	20%
It has a clear purpose for all relevant participants (staff)		0%	40%	40%	20%
Staff have a shared sense of the framework's purpose		0%	47%	47%	7%
The framework is beneficial to all stakeholders	0%	0%	40%	47%	13%
It fit with the overall goals and activity of the org.	0%	0%	27%	53%	20%
Average Percent		3%	39%	44%	13%
Cognitive participation					
The user groups think the framework is a good idea	0%	0%	40%	60%	0%
The user groups are prepared to invest time, and energy					
in the implementation of the framework	0%	0%	40%	60%	0%
Average Percent	0%	0%	40%	60%	0%
Collective action					
The framework affects the work of user groups	7%	7%	20%	67%	0%
The framework promotes the work of user groups	0%	0%	40%	60%	0%
The framework impedes the work of user groups	40%	40%	20%	0%	0%
The framework requires extensive training	20%	0%	13%	40%	27%
The framework is compatible with existing					
work practices	0%	0%	53%	40%	7%
The framework supports division of labour, resources,					
power, and responsibility	0%	0%	53%	33%	13%
Average Percent	11%	8%	33%	40%	8%
Reflexive Monitoring					
Users are likely to identify with the framework					
once it has been in use for a while	0%	0%	27%	53%	20%
The framework is likely to be perceived					
as advantageous for staff	0%	0%	27%	67%	7%
The effects that the framework has had is clear to all	0%	7%	53%	40%	0%
Users/staff contribute feedback on the framework		0%	33%	67%	0%
The framework can be adapted/improved on					
the basis of experience	0%	0%	13%	40%	47%
Average Percent	0%	1%	31%	53%	15%

Relating the above findings to the objectives of the paper allows some plausible conclusions. It appears the objectives and purpose of the BSC are several and that seem to be creating misunderstanding. This is made



clearer by the interviewees when they assumed neutral position in their responses to the question under the process of normalisation.

#### Reference

- Aidemark, L. G., & Funck, E. K. (2009). Measurement and health care management. *Financial Accountability & Management*, 25(2), 253-276.
- Armstrong, M., & Baron, A. (2005). *Managing performance: performance management in action*. CIPD Publishing.
- Bennett, A. (2004). Case study methods: Design, use, and comparative advantages. *Models, numbers, and cases: Methods for studying international relations*, 19-55.
- Brignall, S., & Modell, S. (2000). An institutional perspective on performance measurement and management in the 'new public sector'. *Management Accounting Research*, 11(3), 281-306.
- Cavalluzzo, K. S., & Ittner, C. D. (2004). Implementing performance measurement innovations: evidence from government. *Accounting, Organizations and Society*, 29(3), 243-267.
- Chan, Y. C. L. (2004). Performance measurement and adoption of balanced scorecards: a survey of municipal governments in the USA and Canada. *International Journal of Public Sector Management*, 17(3), 204-221.
- Cooper, D. J., & Morgan, W. (2008). Case study research in accounting. Accounting Horizons, 22(2), 159-178
- De Vries, M. S. (2010). Performance measurement and the search for best practices. *International Review of Administrative Sciences*, 76(2), 313-330.
- Dyball, M. C., Cummings, L., & Yu, H. (2011). Adoption of the concept of a balanced scorecard within NSW health: an exploration of staff attitudes. *Financial Accountability & Management*, 27(3), 335-361.
- Eisenhardt, K. M., & Graebner, M. E. (2007). Theory building from cases: Opportunities and challenges. *Academy of management journal*, 50(1), 25-32.
- Fryer, K., Antony, J., & Ogden, S. (2009). Performance management in the public sector. *International Journal of Public Sector Management*, 22(6), 478-498.
- George, A. L., & Bennett, A. (2005). Case studies and theory development in the social sciences. Mit Press.
- Gerring, J. (2007). Case study research: principles and practices. Cambridge: Cambridge University Press.
- Greatbanks, R., & Tapp, D. (2007). The impact of balanced scorecards in a public sector environment: empirical evidence from Dunedin City Council, New Zealand. *International Journal of Operations & Production Management*, 27(8), 846-873.
- Griffiths, J. (2003). Balanced scorecard use in New Zealand government departments and crown entities. *Australian Journal of Public Administration*, 62(4), 70-79.
- Hoque, Z., & Adams, C. (2011). The rise and use of balanced scorecard measures in Australian government departments. *Financial Accountability & Management*, 27(3), 308-334.
- Hoque, Z., & Adams, C. A. (2008). Measuring Public Sector Performance: A study of government departments in Australia.
- Jacobs, K. (2012). Making sense of social practice: theoretical pluralism in public sector accounting research. *Financial Accountability & Management*, 28(1), 1-25.
- James, D. M. (2011). The applicability of normalisation process theory to speech and language therapy: a review of qualitative research on a speech and language intervention. *Implementation Science*, 6(1), 95.
- Kaplan, R. S. (2001). Strategic performance measurement and management in nonprofit organizations. *Nonprofit management and Leadership*, 11(3), 353-370.
- Kaplan, R. S. (2012). The balanced scorecard: comments on balanced scorecard commentaries. *Journal of Accounting and Organizational Change*, 8(4), 539-545.
- Kaplan, R. S., & Norton, D. P. (1992). The balanced scorecard--measures that drive performance. *Harvard business review*, 70(1), 71.
- Kaplan, R. S., & Norton, D. P. (1993). Putting the balanced scorecard to work. *The performance measurement, management and appraisal sourcebook*, 66-79.
- Kaplan, R. S., & Norton, D. P. (1996). Using the balanced scorecard as a strategic management system. *Harvard business review*, 74(1), 75-85.
- Kaplan, R. S., & Norton, D. P. (2001a). The strategy-focused organization: How balanced scorecard companies thrive in the new business environment. Harvard Business Press.
- Kaplan, R. S., & Norton, D. P. (2001b). Transforming the balanced scorecard from performance measurement to strategic management: Part I. *Accounting horizons*, 15(1), 87-104.
- Kasperskaya, Y. (2008). Implementing the balanced scorecard: a comparative study of two Spanish city



- councils-an institutional perspective. Financial accountability & management, 24(4), 363-384.
- Lapsley, I. (2008). The NPM agenda: back to the future. *Financial Accountability & Management*, 24(1), 77-96.
- May, C. (2006). A rational model for assessing and evaluating complex interventions in health care. BMC Health Services Research, 6(1), 86.
- May, C. R., Mair, F., Finch, T., MacFarlane, A., Dowrick, C., Treweek, S., ... & Montori, V. M. (2009). Development of a theory of implementation and integration: Normalization Process Theory. *Implement Sci*, 4(29), 29.
- May, C., & Finch, T. (2009). Implementing, embedding, and integrating practices: an outline of Normalization Process Theory. *Sociology*, 43(3), 535-554.
- Mcnamara, C., & Mong, S. (2005). Performance measurement and management: Some insights from practice. *Australian Accounting Review*, 15(35), 14-28.
- Modell, S. (2009). Institutional research on performance measurement and management in the public sector accounting literature: a review and assessment. *Financial Accountability & Management*, 25(3), 277-303.
- Murray, E., Treweek, S., Pope, C., MacFarlane, A., Ballini, L., Dowrick, C., ... & May, C. (2010).
  Normalisation process theory: a framework for developing, evaluating and implementing complex interventions. BMC medicine, 8(1), 63.
- Niven, P. R. (2005). Balanced scorecard: Step-by-step for government and nonprofit agencies. Wiley
- Norreklit, H. (2000). The balance on the balanced scorecard a critical analysis of some of its assumptions. *Management accounting research*, 11(1), 65-88.
- Northcott, D., & France, N. (2005). The balanced scorecard in New Zealand health sector performance management: dissemination to diffusion. *Australian Accounting Review*, 15(37), 34-46.
- Northcott, D., & Taulapapa, T. M. A. (2012). Using the balanced scorecard to manage performance in public sector organizations: Issues and challenges. *International Journal of Public Sector Management*, 25(3), 166-191.
- Pidd, M. (2005). Perversity in public service performance measurement. *International Journal of Productivity and Performance Management*, 54(5/6), 482-493.
- Propper, C., & Wilson, D. (2003). The use and usefulness of performance measures in the public sector. *Oxford review of economic policy*, 19(2), 250-267.
- Radnor, Z., & Lovell, B. (2003). Success factors for implementation of the balanced scorecard in a NHS multi-agency setting. *International Journal of Health Care Quality Assurance*, 16(2), 99-108.
- Radnor, Z., & McGuire, M. (2004). Performance management in the public sector: fact or fiction? *International Journal of Productivity and Performance Management*, 53(3), 245-260.
- Rigby, D., & Bilodeau, B. (2011). Management Tools & Trends 2011. Bain & Company Inc.
- Sandhu, R., Baxter, J., & Emsley, D. (2008). The balanced scorecard and its possibilities: the initial experiences of a Singaporean firm. *Australian Accounting Review*, 18(1), 16-24.
- Schalm, C. (2008). Implementing a balanced scorecard as a strategic management tool in a long-term care organization. *Journal of Health Services Research & Policy*, 13(1), 8-14.
- Tangri, R. (1991). The politics of state divestiture in Ghana. *African Affairs*, 90(361), 523-536.
- Thomasson, A. (2009). Exploring the ambiguity of hybrid organisations: a stakeholder approach. *Financial Accountability & Management*, 25(3), 353-366.
- Tsamenyi, M., Onumah, J., & Tetteh-Kumah, E. (2010). Post-privatization performance and organizational changes: case studies from Ghana. *Critical Perspectives on Accounting*, 21(5), 428-442.
- Umashev, C., & Willett, R. (2008). Challenges to Implementing Strategic Performance Measurement Systems in Multi-Objective Organizations: The Case of a Large Local Government Authority. *Abacus*, 44(4), 377-398.
- Williams, D. W. (2003). Measuring government in the early twentieth century. *Public Administration Review*, 63(6), 643-659.
- Yin, R. K. (2003). Case study research. *Thousand Oaks*.

#### **Interview Guide**

## Part A: General and Background Information

- 1. Designation of Respondent:
- 2. Functions:
- 3. Number of years in current position
- 4. Working years in the organisation
- 5. Other positions held



#### Part B: Performance Framework

- 1. What is the performance measurement and evaluation framework currently being used by your organisations
- 2. How long has your organization been using the current framework?
- 3. Which performance measurement and evaluation framework was in use in your organisation prior to the current framework
- 4. As far as you are aware, please outline the reasons for adopting and implementing the current performance measurement and evaluation framework? (examples; performance measurement tool, strategic management tool, performance management tool)

# Part C: Adoption and Implementation processes

- 1. Briefly explain the processes and arrangements made for the adoption of the BSC
- 2. Was is piloted? How? The lessons, how did the lesion influence full implantation
- 3. What were the problems or difficulties (if any) that you encountered during adoption? Please list, and provide comments where you can.
- 4. Has the framework been modified to suit your organization? please list the modifications
- 5. How would you rate the usefulness of the current framework in your organization? (Use a scale of 1-5). Please give some examples of how it is useful:

#### Part D: The Processes of Normalisation

How will you describe the BSC in relation to the following attributes? 1 2 3 4 5 Coherence The framework is easy to describe [][] [][] It is clearly distinct from other performance tools [] [][][]It has a clear purpose for all relevant participants (staff) [] [][][] Staff have a shared sense of the framework's purpose [][] [][] [] The framework is beneficial to all stakeholders [] [] [] [] []It fit with the overall goals and activity of the org. [] [] [] [] Cognitive participation The user groups think the framework is a good idea [][] [] [] [] The user groups are prepared to invest time, and energy in the implementation of the framework [] [] [][][]Collective action The framework affects the work of user groups [] [][][]The framework promotes the work of user groups [] [] [] [] The framework impedes the work of user groups [] [] [] The framework requires extensive training [] [] [] [] [] The framework is compatible with existing work practices [] [] [] [] [] The framework supports division of labour, resources, power, and responsibility [] [] [][]**Reflexive Monitoring** Users are likely to identify with the framework once it has been in use for a while [] [] [] []The framework is likely to be perceived as advantageous for staff [][] [][]The effects that the framework has had is clear to all Users/staff contribute feedback on the framework [] [] The framework can be adapted/improved on the basis of experience [] [] [][] [] The IISTE is a pioneer in the Open-Access hosting service and academic event management. The aim of the firm is Accelerating Global Knowledge Sharing.

More information about the firm can be found on the homepage: <a href="http://www.iiste.org">http://www.iiste.org</a>

### CALL FOR JOURNAL PAPERS

There are more than 30 peer-reviewed academic journals hosted under the hosting platform.

**Prospective authors of journals can find the submission instruction on the following page:** <a href="http://www.iiste.org/journals/">http://www.iiste.org/journals/</a> All the journals articles are available online to the readers all over the world without financial, legal, or technical barriers other than those inseparable from gaining access to the internet itself. Paper version of the journals is also available upon request of readers and authors.

#### MORE RESOURCES

Book publication information: <a href="http://www.iiste.org/book/">http://www.iiste.org/book/</a>

# **IISTE Knowledge Sharing Partners**

EBSCO, Index Copernicus, Ulrich's Periodicals Directory, JournalTOCS, PKP Open Archives Harvester, Bielefeld Academic Search Engine, Elektronische Zeitschriftenbibliothek EZB, Open J-Gate, OCLC WorldCat, Universe Digtial Library, NewJour, Google Scholar

























