Does Balanced Scorecard Improve Strategy Communication? Qualitative Evidence By:

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#### Abstract

As a part of a larger study, this study presents an exploratory and qualitative analysis of the used of Balanced Scorecard (BSC) as a strategy communication tool in a large Malaysian service provider. Better understanding of organization's strategy is vital for better implementation of the strategy itself. Kaplan and Norton (1992, 2001), claimed that one of the major advantages of BSC is its ability to enhance the process of communicating corporate strategic objectives from the top to the operational level managers. With regards to this issue, this study specifically explores the used of BSC to facilitate strategy communication between the top and the lower management team. Finding of this study revealed that the BSC does improve communication of firm's strategic objectives from the top to certain lower managerial levels. The study also indicates some room for improvement regarding the strategy communication issue in a BSC company.

Keywords: Strategy implementation, Balanced Scorecard, Strategy Communication.

#### 1.0 Introduction

"Organizations today need a language for communicating strategy as well as processes and systems that help them to implement strategy and gain feedback about their strategy"

(Kaplan and Norton, 2001, p3)

The industrial revolution, technological and telecommunication advancement have change the way organizations do business. The demand for highly efficient and effective management practices in organization has leads to the development of various innovative management systems. Due to its importance, performance management system is one of the critical management areas which have received great attention from practitioners and researchers. Several innovative performance management systems (PMS) such as the activity-based management, Total Quality Management system, Management by Objectives and Balanced Scorecard (Carmona, Iyer and Reckers, 2011) has been introduced to the management team.

While many studies reported the advantages and disadvantages of implementing innovative PMS to manage organizational performance, many studies have also reported on the challenges of its implementation process (see Umashev and Willett, 2008; Martello, Watson and Fischer, 2008; Fernandes, Raja and Whalley, 2006; Kwak and Anbari, 2006; Keating and Harrington, 2003; Neely, Adams and Crowe, 2001). Among the regularly highlighted challenges are the need for top management support, demand for coordination between various stakeholders, employees' involvement and commitment, support from information systems and strategy communication among related parties.

Communication has always been cited as one of a critical success factor of many PMS implementation (see Atkinson, 2006; Kaplan and Norton, 2001, 2006; Beer and Eisenstat, 2000 and Ahn, 2001). As one of the most popular strategic PMS in the world, it is claimed that the Balanced Scorecard (BSC) emphasized on the importance of strategy communication in strategy implementation process. Kaplan and Norton (2001, p10) stressed that the BSC provides a framework to described and communicate strategy in a consistent and insightful way which will leads to alignment organizational components and its' strategy. Atkinson (2006) highlighted that subject to the adoption of suitable processes, the BSC can address the issue of communication associated with strategy implementation.

Despite of its critical role in BSC framework as a PMS, very limited study has been conducted to investigate the effectiveness of BSC as a tool for strategy communication. Many BSC studies only focused on its implication on organizational financial and non-financial performance. Little has been done to explore the process of communicating strategy using the BSC framework. Thus, this study attempts to fill this gap in the BSC literature by focusing on its contribution as a strategy communication tool. The objectives of this study are twofold: (1) to understand the process of communicating organizational strategy using the BSC framework and; (2) to investigates its successfulness as a strategy communication tool. In this study, strategy communication is defined as the process of communicating organizational strategic mission, vision and corporate objectives from the top management to the lower level management team (Kaplan and Norton, 2001, 2006). The next section will discussed further on the literature relevant to this study, methodology employed, findings and discussion and finally implications, limitations and suggestion for future research.

#### 2.0 Literature Review

The BSC was first introduced in 1992 as a comprehensive and balanced performance measurement system. The heart of the BSC lies in its combination of financial and non-financial measurement which is perceived to provide better performance management information for managers which helps to improve decision making process. Since its inception, the BSC has received extensive attention from the

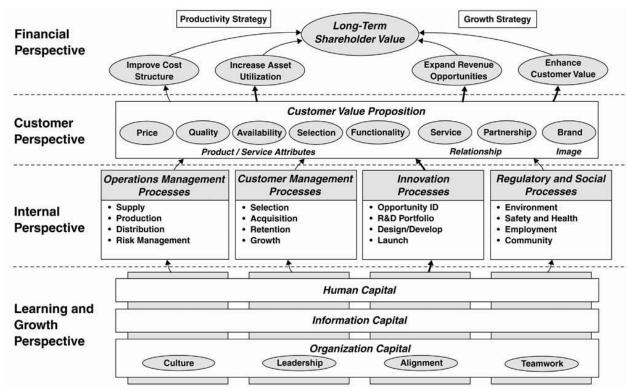
practitioners and researchers around the globe. Study by an independent consultant, Bain and Company (2007) in the US reveals that 66% (out of total ) of their sample companies which include companies from US and Canada, Europe, Asia-Pacific, Latin America and other countries used BSC.

Claimed to be a comprehensive performance management tool, Kaplan and Norton (1992, 1996, 2001, 2004 and 2006) highlighted that the BSC would helps organizations to improve its performance. The benefits of implementing BSC are (1) it help managers to clearly identify the measures which could clearly represent organization's long term strategy;(2) facilitates leaders to mobilize organizational change towards performance improvement; (3) provides comprehensive framework for managers to translate companies' mission and vision into a coherent and link set of performance measures;(4) improve firm ability to align its corporate, business units, support units, external partners and its board with the strategy; (5) helps to increase employee motivations; (6) its' measures can be used as a communication, information and learning system to articulate companies business strategy, communicate the strategy throughout the organization (7) its' measures provide balance between performance drivers and the desired outcomes; balanced between hard (objectives) and soft (subjective) measures; and (8) it make explicit the link between organizations' financial strategy with its business unit strategy through its' objectives and measures.

According to Kaplan and Norton (2001), to be effective, the BSC must be fully utilized at all levels in the organization, and the BSC must be able to make strategy "everyone's everyday job". This mission can be can be achieved through the communication and education process; using the right process of establishing personal and team objectives; and correct linkages between performance, incentives and reward system. Kaplan and Norton (2001, p217) acknowledged the critical role of communication for successful BSC implementation. However, there are very limited studies on the BSC as a communication tool available in the literature (Malina and Selto, 2001; Malina and Selto, 2002; Craig and Moores, 2005 and Carmona et al., 2011). For example, Malina and Selto (2001) assess the effectiveness of the BSC as a control and communication tools. Their findings indicated that the BSC can be an effective tool for controlling corporate strategy however as a communication tool, BSC can de-motivate employees if not carefully design and implemented. Malina and Selto (2002) highlighted on the issue of translating and communicating organizations' top level strategy to the lower level divisions and individual managers. Craig and Moores (2005) illustrate the application of BSC as a communication framework for a family owned firm and Carmona et al. (2011) focused on communication strategy using the BSC strategy maps. They found that different formats of strategy maps (visual design) significantly influenced the decision makers. For that reason, this study attempt to add to the BSC literature by providing more evidence on its processes and contributions as a communication framework in an organization.

### 2.0.1 Strategy Map as BSC strategy communication tool.

Strategy Map is a crucial element for successful BSC implementation as stressed by its originator Kaplan and Norton (2004). As outlined by Kaplan and Norton (2004) strategy map is a diagram used by managers to explicitly describe their strategy and it cause-and-effect relationship among the four performance perspectives. As dynamics as the BSC itself, the strategy map were described in many ways. In their book in 2001 Kaplan and Norton described strategy maps as a "logical and comprehensive architecture for describing strategy which specifies the critical elements and their linkages for an organizational strategy". Their books on strategy maps and it applications which was published in 2004 has received critics from researchers. Marr and Adams (2004) stressed that the BSC classifications of intangible assets under the learning and growth perspectives were not base on valid theoretical background. They concluded that the strategy map, instead of clarifying company's strategy and its causal relationship among the perspectives, it lead to more confusion on the learning and growth perspectives.



Source: Kaplan and Norton (2004) Strategy map

Kaplan and Norton (1992 and 2004, p5) "every organization's strategy maps is different, reflecting their different industries and strategies". Strategy Maps provide managers with a uniform and consistent way to explicitly describe strategy to managers. It helps them to established and managed objectives and measures. It

highlights the missing link between strategy formulation and execution. It acts as a checklist for a strategy's components and its interrelationship. In addition, it provides a framework to illustrate the link between strategy and its implementation process.

# 2.0.2 Strategy communication and strategy implementation

Implementing strategy successfully is vital for any organization however its process can be influenced many factors. Aaltonen and Ikavalko (2002) mentioned that a number of problems in many strategy implementation processes are weak management roles in implementation, lack of communication and lack of commitment to the strategy. Their study on twelve (12) services organizations revealed that the common concern on communicating strategies was the creation of shared understanding of strategy among the organizational members. They also found that the amounts of strategic communication are large; was both in written and oral forms and mostly in the top-down form. The study also highlighted middle managers roles to ensure continuation and understanding of the information and the importance of informal communication in the process. Aaltonen and Ikavalko asserted that interpretation, understanding, acceptance and adoption of the communicated strategy is more crucial compared to the amount of information.

Other study by Trahant (2008) found a strong correlation between effective employee communication and superior organizational performance. They concluded that highly performed organization keep the customer as the front and center in all employees communication programs; design communication program that engaged employees in running the business; continuously enhance effectiveness of communication among managers; leverage internal communicators' talent to manage change; measure the impact of employees communication on key business measures and create employees brand to become company of choice.

Merchant (1987) stressed that communication failure is an important cause of poor strategy implementation. He highlighted that strategy need to be well communicated to the "dowers" and need to understand by them. Merchant emphasized on the roles of communication among human actor as the key to successful implementation of strategy. Additionally, Schaap (2012) investigates the relationship between effective leadership behavior and successful and strategy implementation. His study reaffirms the role of strategic consensus in the strategy implementation process and reinforces that frequent top-down and bottom up communication within the organizational structure enhances strategic consensus by fostering shared attitudes and values.

To date, there are limited strategic management studies emphasized on strategy communication process besides its importance. Many studies have emphasized on the elements of communication and factors affecting it. As one of the most popular strategic management system, the BSC provides a system which enables organizations

to effectively communicate organizational strategy throughout the organization via it measures (Kaplan and Norton, 2001, 2004). However, studies on bsc as a communication system are also very scarce.

## 2.0.3 Effective strategy communication

By definition, communication is the process of imparting or exchanging of information by speaking, writing, or using some other medium (Oxford Dictionary) Organizational communication is defined as the exchange of information/ ideas between people in an organization (Uwah and Edu, 2009). Uwah and Edu also defined the characteristics of effective communication as "should be able to attract people's attention, the message can be understand, must be influential, and the information can be remembered". Effective strategy communication has always been addressed as one of the factors which ensure helps organizations to successfully implement their strategy. What are the characteristics of effective strategy communication? It is important to clearly defined strategy communication and communication strategy in this study. In this study strategy communication is defined as the process of communication organizational strategy to employees at all levels. While communication strategy refers to strategies used to communicate organizational strategy. Effective strategy communication is affected by communication strategy. Dawson (1996, p192) identified that accuracy, reliability, validity, adequacy and effectiveness are the factors which impede successfulness of strategy communication activities. Kulvisaechana (2001) highlighted four (4) elements of effective communication strategy that are the frequency of communication; formality of communication; content of communication and communication channel. Malina and Selto (2001) suggested that effective organizational communication tools should provide valid message, support the organizational culture and promote knowledge sharing.

With regards to the effectiveness of communication strategy/ channel in communicating organizational strategy, Al-Ghamdi, Roy and Ahmed (2007) case study in a Saudi manufacturing company found that employees prefer rich communication channel such as one-to-one dialog and group meetings compared to bulletins, boards, memos and newsletter. They regards that this communication channels as more effective. Biggiero (2008) study on the implication of email as a communication channel in a multinational European company found that email communication enhance bottom-up and horizontal participation in decision making, and the effect is higher on computer oriented users. The study also indicated that cultural differences matters substantially on people perceptions on the usefulness of email in participation decision making process. This study will explore how organizational strategies are communicated in a BSC organization and its perceived implication on managers' awareness to the information communicated to them.

## 3.0 Research Approach

As mentioned in Section 1.0 above, this study seeks to understand strategy communication process in a Malaysian company which implemented the BSC. In order to gain understanding of the process and practices, this study utilized the qualitative research approach. The case study approach is utilized in this study as it is more appropriate to answer the questions of 'how' and 'why' (Creswell, 2007).

Company XYZ (the name is disguise) is selected as the case company for several reasons. Firstly, the BSC has been implemented in the company for more than ten years which illustrate comprehensive used of the BSC in the company. Secondly, the BSC is used as its core strategic management tools. It is adopted at every managerial level from the top management to individual managers. Therefore it may provide broader BSC implementation perspectives with regards to strategy communication issue compared to a company which is just implementing the BSC.

Following the case study approach, an appropriate data collection method used in this study is through interviews, focus group interviews, observations and analysis of documents. However, for this study, only interviews and observations are utilized. Thirty (30) interviews with managers who hold different positions such as vice president, general managers, assistant general managers, managers and employees union in the case company were conducted. In addition to the interviews, eighteen (18) series of observations (i.e., field visit and attending management meetings) were also performed to gather data from multiple sources. List of interviews and meetings are as Appendix 1.

Data gathered from the interviews and observations were transcribed and transfer into word processing file as the case descriptions. The data were analyzed inductively. Next, the transcript data were categorized according to classified themes which have been defined from the literature. For the observations, in order to ensure the credibility of the data, information such as how the meetings were conducted, who attended the meetings, frequently discussed topics and issues arise with relation to strategy communication that were discussed were immediately noted in a research diary after the meetings. Researchers also seek managers' consent on her conclusion for the observation after the data were analyzed.

### 4.0 Research Findings

# 4.0.1 BSC in Company XYZ

Company XYZ is a service provider and is one of the Government Link Companies (GLC) in Malaysia. It has been using the BSC for more than ten (10) years. Company XYZ has adopted the Kaplan and Norton (1992) version of BSC. In its early implementation process, to ensure successful implementation of the BSC in the

company, twenty four (24) managers have been sent for BSC training from Kaplan and Norton BScol in the US. These managers become the BSC champion in the company who conducted internal BSC training to other managers. BSC implementation procedures were design and communicated to managers at every level by the team. In addition, series of BSC internal training were conducted by the BSC resources team to ensure the initiatives will be successfully implemented. Although, the company was among the pioneer in BSC adoption in Malaysia, BSC in the company evolved slowly. In its early adoption, the company only used the BSC as a means to create Key Performance Indicators (KPIs) used especially at the divisional levels. In year 2000, the company already has 120 KPIs. However, the KPIs were merely used as a performance dashboard which was not tied to any performance evaluation and reward system. The turning point of BSC adoption in the company were seen when a new Chief Executive Officer (CEO) come into the company in year 2004. Next section delves into the strategy communication issue in Company XYZ.

# 4.0.2 Strategy communication in Company XYZ

Implementing the BSC is a complex process. It started with determining the company's corporate level mission and vision, developing appropriate strategies to support the mission and vision, communicating the organizational mission, vision and strategies to the lower level and implementing it at the shop-floor level. Though it is found that there are challenges at every level of its implementation, this study focused on the strategy communication issues to subjectively assess its successfulness. Strategy communication is one of the critical success factors for successful BSC implementation. In the process, organizational strategy is developed at the top management level. At this stage, the abstract mission and vision need to be carefully translated into objectives, measures and targets (OMT) which can be operationalized at the lower level. In order to do this, managers at all levels need to effectively communicate with each other to ensure appropriate OMT is determined as this will be cascaded down to the lower levels which will finally realized through its services provided to their customers.

Referring to the Kaplan and Norton version of BSC adopted by XYZ, the company used Strategy Map as its main strategy communication channel. However, strategy map is only used at the top and divisional level. Organizational mission, vision and strategic objectives were communicated from the top management to the divisional managers using the strategy map and the scorecard. An approved corporate strategy map and scorecard is disseminated to the heads of all divisional and units. Based on the map and scorecard, the divisional managers will determine strategic objectives which are related to and work out their own map and scorecard to support the mission, vision and strategic objectives of its top management.

Though the process is clear and simple, issues arise in the process of determining appropriate strategic performance themes, objectives, measures and

targets as this requires managers to carefully link corporate level objectives and the divisional objectives. The issues are: 1) clarity of top level mission, vision and strategic objectives presented in the map; 2) clarity of the functions of the divisions to support the top management objectives; 3) managers' operational knowledge of the business process; 4) managers knowledge on how to develop the map and scorecard itself. These issues can be categorized into two (2) important elements may affects the effectiveness of strategy communication in Company XYZ. The elements are i) the content (i.e., what is being communicated to the people) and ii) the process (i.e., how the information is communicated to the people?). The data revealed that communicating organizational mission, vision and strategy is one of the main management concerns in XYZ at the top and middle management level. Organizational strategy was transformed into their strategic themes which were regularly communicated to the managers using various channels. The themes appears in the companies BSC at corporate, divisional and units scorecard and performance reports. It also becomes one of the main themes for their bulletins; executives talk sessions and performance award ceremonies.

# 4.0.2 Effectiveness of the strategy communication process.

In this study, data from interviews and observations are used to assess the effectiveness of strategy communication process in XYZ. Firstly, referring to the used of strategy map in the process, interviews revealed that many managers do not really understand the process of constructing the strategy map. They normally duplicated the top level strategy maps and customize its components to their functions in order to build divisional strategy map. A general manager contended that,

"...I don't really understand how to read the map...but I know my job"

(Observation diary)

"....ok at that time, scorecard at the top level is popular...but at our level (middle and lower) managers, we don't have much information on that....I did not really understand what scorecard is until I joined the performance management group.....reason being is when it involves the financial information, it is from finance division...thus she doesn't get much information on BSC because it is from a different unit until she really joined the BSC unit"

(Respondent 10)

Another manager mentioned that,

"...it's ok...we can follow the corporate maps and edit on that"

(Observation diary)

Common guestions ask in most of the BSC training session and meetings are,

- "...what should be good objectives for this perspective?"
- "...how do I determine my KPIs for these objectives.....?"

(Observation diary)

This practice is seen to be one of the factors which may effects the quality of strategic objectives presented in the maps and eventually affects the measures and targets determined in their scorecard. This process requires managers' to use their individual and collective judgments as there are no available system can perform this task in the company.

Although the strategy maps can be a systematic strategy communication tool as it presents organizational strategic objectives in relation to organizational financial and non-financial performance which are based on the drivers and outcomes indicators, however, those indicators are subjective various interpretation by different managers. As such, informal communication via phone, emails and discussions plays important roles to ensure the receivers understand the message.

The core of BSC strategy communication is the "strategic themes, objectives, measures and targets presented in the strategy map and scorecard". This information provides hard evidences and references to managers at different levels. Interviews revealed that using the BSC, managers claimed that they are now having clearer picture on their company's strategic objectives, measures and targets compared to before having it. They can also understand and link their divisional and individual responsibilities and contributions to the company's performance. Managers claimed that,

"Using the scorecard, it helps to streamline our objectives. Before this we can just put any KPIs we like. Usually when you think that certain KPIs will reduce your performance, then you put it under your own KPIs list. Previously there are cases where in a small unit, there are two different sets of KPIs being used...but now not anymore. For example, the operating cost, everybody carries this KPI, which means that everybody must manage their operating cost up to a certain level" (Respondent 5)

".....yes there are differences...using the BSC, it helps to streamline our objectives compared to before....with the BSC KPIs now we have to link it with the divisional scorecard. We have to fulfil the divisional scorecard...our KPIs must support the divisional scorecard...In a way I can say now we can see the linkages....it is not like previously when in a small unit you can have two sets of different KPIs....not after we used the scorecard extensively....."

(Respondent 18)

"...ok when we have the BSC...what I can say that it is more objective. Compared to the time when we did not have BSC, it is unclear. We don't have clear directions...and the measurement it is something that we can calculate and measure....so I can say that it has an effect...."

(Respondent 24)

Interviews with middle level managers show that the themes used to convey organizational strategy is an effective strategy. Majority of the managers can describe the company's overall strategy as illustrated from the themes used as frequently described by managers, "....our strategic performance themes is '...ABC...', and describing the general meaning of 'ABC' is not an issue for those managers. The theme is not disclosed in this paper due to confidentiality of information.

However, issues arise at the non-executive levels that are the shop-floor employees. Although the strategic themes are disseminated to employees through various channels, understanding of themes at the front-line employees' level is not observed. It is only popular among the executive level managers as they are the major group who participate in developing it. Observations and interviews also revealed that managers who directly involved in developing the strategy maps, identifying the objectives, measures and targets have positive perception on the effectiveness of BSC a strategy communication tool. Next section will discuss the findings, its implication relevance to the literature.

# 5.0 Discussion, limitation and implication on future research.

This present study aims at exploring the process of communicating organizational strategy from the top management to the lower level management using the BSC framework. Overall, the study revealed that using the BSC, the top management are able to communicate organizational strategy to the middle management level more effectively compared to the operational level managers. Although the BSC provides a systematic and objectives way of communicating organizational strategy to managers, its process and procedures requires detailed documentations which is time consuming and tedious. This may affect managers' actions in its development and implementation process. For instance, due to the tedious process, managers may not give their full efforts to determined appropriate objectives, measures and targets which will affect quality of performance information captures in the documents.

In addition, although the maps and scorecard stated specific, measurable, achievable, reliable and timely indicators; effective communication channel is vital to ensure the message is received and understood as suggested in Merchant (1987) and Aaltonen and Ikavalko (2002). Effective communication is not only about deciding on the content of the strategy but also the process of communicating it to the receivers. Though the strategy map and scorecard can be a good way of presenting organizational

strategy to the managers, what is more crucial is the managers' understanding of the information provided and its usage.

The findings of this study are limited to the context of the case organization. It may not be generalized to other setting as this is only a single case analysis. Future research may be conducted to include more than one company and in other cultural settings.

# **APPENDIX 1**

**Table 3.0.1: List of Interviewees** 

	Job Position	Date/Time	
1.	General Manager (GM) Strategy Management Division	10:30am-11.30am / 14 May2008	
2.	Assistant General Manager (AGM) Gp Strategy and Regulatory		
3.	AGM Group Performance Management Office	8 August2008 / 9.30am-10.45am	
4.	AGM SBU1 Business Strategy Division		
5.	Assistant Manager Sales Division (Sales State Branch)	13 February 2009 / 9.30am-11.30am	
6.	AGM Group Performance Management Office (2 <sup>nd</sup> visit)	19 March2009 / 4.00pm-6.00pm	
7.	Manager Group Strategy Development	22 March2009 / 4.00pm-4.30pm	
8.	Group BSC Consultant 25 March2009 / 11.00am-1		
9.	GM Group Human Resources	30 March2009 / 5.00pm-6.30pm	
10.	Manager PPMO (Informal Conversation)	29 April 2009 / 12.30pm-1.00pm	
11.	AGM SBU2 Business Strategy Division	6 May2009 / 12.30pm-1.45pm	
12.	AGM Business Strategy (SBU1)	19 May2009 / 3.00- 4.35pm	
13.	AGM Group Performance Management Office (Reporting)	27 May2009 / 11.30am-12.30pm	
14.	GM Finance Division (HQ)	25 May2009 / 9.00am-10.00am	
15.	AGM Group Performance Management Office (3rd visit)	20 June 2009 / 5.00pm-6.00pm	
16.	Manager SBU3 Business Strategy	5 October 2009 / 10.30am-12.00am	
17.	Manager Human Resources Division SSO	7 October 2009 / 12.15pm-1.30pm	
18.	Manager Human Resources Division (Kedah Perlis)	2 November 2009 / 3.30pm-5.15pm	
19.	State AGM SBU3	2 November 2009 / 2.30pm-3.00pm	
20.	VP Group Finance/SBU1	10 December 2009 / 10.30am-12.45am	
21.	Manager SBU4 Business Strategy	11 December 2009 / 10.25-11.50am	
22.	AGM HSBB	11 December 2009 / 12.15-1.45pm	
23.	Technician 1	25 September 2009 / 4.30-5.15pm	
24.	Technician 2	25 September 2009 / 4.30-5.15pm	
25.	Manager Group Network Development Division	8 August2010 / 9.30-10.45am	
26.	Manager Group IT Division	8 August2010 / 2.00-3.00pm	
27.	AGM Supplier Management Unit	8 August2010 / 3.00-4.20pm	
28.	Director of HSBB	15 November 2010 / 10.30-12.15am	
29.	President Employees Union	18 November 2010 / 10.00am-2.00pm	
30.	Vice President of Employees Union	18 November 2010 / 10.00am-2.00pm	

**Table 3.0.2: List of Meetings Attended** 

No	Date	Time	Agenda	
1	2/03/09	2.30pm-3.30pm	Meeting with the managers in the Programme and Performance Management Office.	
2	3/03/09	9.40am-11.00am	Meeting to develop Group PPMO strategy maps and scorecard.	
3	4/03/09	9.00am-10.45am	Meeting with the line of business BSC representatives.	
4	4/03/09	4.00pm-5.30pm	Meeting with the Group Customer Service Management Department.	
5	5/03/09	9.00am-5.00pm	Marriot Putrajaya BSC Cascading Workshop XYZ Subsidiary.	
6	17/03/09	9.00am-12.30pm	MAPS and COMPASS System Training (in Subsidiary).	
7	24/03/09	9.00am-5.00pm	BSC Cascading Workshop for XYZ.	
8	25/03/09	9.00am-5.00pm	BSC Cascading Workshop for XYZ.	
9	26/03/09	9.00am-5.00pm	BSC Cascading Workshop for XYZ.	
10	1/04/09	2.30pm-4.00pm	Sharing session on human resources PPMO managers within the PPMO group.	
11	7/04/09	2.30pm-3.45pm	Meeting with AT training centre (TMTC)	
12	8/04/09	10.00am-11.00am	Meeting with the CSM – customer service management unit.	
13	8/04/09	9.00am-10.30am	XYZ challenges session. XYZ and BSC unit.	
14	9/04/09	2.30pm-4.30pm	CTIO alignment BSC meeting.	
15	13/04/09	9.00am-11.00am	Update Session within the PPMO unit	
16	14/04/09	3.00pm-5.00pm	Challenge Session between LOBs that are the CSEG with the PPMO.	
17	15/04/09	9.00am-12.30pm	COMPASS and BSC Training for GITN managers, GPPMO and COMPASS trainer (group IT).	
18	20/04/09	3.00pm-5.30pm	The high level KPIs challenge session –chaired by the CEO.	

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