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國際學碩士學位論文

A comparative study on the performances management based on the Balanced Scorecard

BSC에 기반한 성과관리 비교 연구

2014년 8월

서울대학교 국제대학원

국제학과 국제통상학

박 진 희

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指導敎授 安 德 根

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2014년 8월

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A comparative study on the performances management based on the Balanced Scorecard

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Abstract

A comparative study on the performances management based on the Balanced Scorecard

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This study tried to comparatively research domestic private and public organization's BSC-based performances management operation cases and foreign organization's BSC operation cases. According to the results of research, first of all, it was found that as the result of comparatively analyzing domestic private and public organizations' cases, the private companies still consider the financial performances importantly and relatively ignore the management of non-financial performances factors. Contrary to that, in domestic public organizations, the factors of members' resistance against any change due to the stable organization culture, the frequent leadership change causing from the executives change may hinder from promoting a performances management system consistently. As the results from comparing

and analyzing domestic and foreign cases, it was identified that in the aspect of Plan-Do-Check-Act performances cycle, the researched all organizations gradually gave more weight to the Check and the Act, the latter steps than the Plan and the Do, the former steps of the cycle, and focused their capabilities on properly working the steps of Check and Act.

Main differences found in overseas cases from domestic cases are that foreign companies have conducted various, systematic education and training programs about BSC in order that the all members in a company can participate in and execute the BSC-based performances system from the early stages introducing the BSC system to the organization. Common things found in the domestic cases and the foreign cases were that the executives' strong leadership, the all members' alignment within the BSC-based performances management system, and periodic performances check-up process using BSC were helpful.

One of the fundamental reasons why the differences between the private and public section were found can be that their intention purposes are ultimately different. The private companies are aim to pursue profit while the public sector pursues the multi-dimensional and extensive value and objective. Therefore, these organizational natures are considered when you apply and operate the performances management based on the balanced scorecard.

Taken the results of this research together, it could be known that the establishment of appropriate tool is eventually important, but the more important thing is to practically work the established tool in an organization.

Judging from the results of this study and recent trends, domestic organizations need to set the ways of applying the suitable, necessary conditions to each organization with considering the success factors which are identified in domestic and foreign cases in improvement aspect of domestic performances management in future. Besides, as seen in recent trends, each organization needs to take efforts in order to transform its performance management system from its system focusing on internal perspective into a dynamic system reflecting various interest-concerned men's requests around the organization as well as external factors like macro environmental variables in order to actively respond against unclear external factors.

Keywords: Balanced Scorecard, Performance Management, Domestic and Overseas Cases, Private and Public Organizations

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I. Introduction

1. Research Background and Objectives

As the information & knowledge society system is established after passing through the industrial society, companies' value creation sources are changed from tangible assets to intangible assets. The importance of these intangible assets moved the focus of management from the traditional financial performance measurement technique into the balanced perspective in order to investigate the drivers of company's performances. Besides, as the outside environment is rapidly changed, it is emerged the strategy management in changing and implementing strategies was necessary and it is requested to establish a performance-based organization on the basis of accurate performance measurements. In such trend, Robert Kaplan, a professor in Harvard University and Dr. David Norton introduced the concept of BSC (Balanced Scorecard), and since its introduction, the BSC has been widely used as an instrument for management in various organizations all over the world.

Existing researches about the BSC have been conducted in various fields with mainly focusing on the cases introducing the BSC, the development of performance indicators, the analysis on organization members' recognition

and acceptance on the BSC, the ways to link the BSC with the HR management or IT system, and the influences of social contribution activities or leadership on the BSC performance which recently attracts much interest, so the researches have given meaningful implications in various industries and fields. However many of existing researches about the BSC mostly limit their study ranges in the ways to introduce the BSC in an organization, the factors for successful BSC introduction in an organization, the BSC utilization ways in specific management fields like IT field, and the single organization and the domestic cases. Jeon(2010)'s comparative study recently conducted seemed to draw meaningful results in that the study comparatively analyzed private companies and public organizations' BSC operation statuses and identified significant differences between them through statistical analysis on their results in terms of perspective, KPIs, and operation details as the BSC's detail components. But his study tended to reach at general results by proposing the improvement direction of BSC performances management system itself with focusing on the theoretical detail components of BSC or the comparative analysis on its operation, and the study seemed to somewhat lack in suggesting practical improvement direction for private organizations or public organizations' performances management. Therefore, this study tries to differentiate itself from existing studies by trying the comparative research

about domestic and foreign cases approaching from an international aspect, which has not been tried in existing studies, not limiting the study target to the domestic cases. The research direction is to review previous researches' results, general status of BSC-based performances management and its characteristics and some domestic companies and public organizations' operation status of performances management, and additionally to draw the overseas organizations' BSC-based performances management's characteristics and implications by conducting the comparative analysis on domestic cases to overseas cases through the research about overseas trends in BSC-based performances management and foreign organizations' relevant cases. Also, this study intends to investigate the future development direction from the improvement aspect of domestic performances management on the basis of the analyzed results.

2. Research Scope and Methodology

For conducting the comparative analysis on BSC-based performances management cases, this study, first of all, investigates the BSC model comprehensively including the concept of BSC and its characteristics, its basic components, and so forth. And then this study reviews the background of BSC

introduction, its operation and effects, and factors for BSC success. Besides, this study researches the cases of domestic private companies and public organizations and foreign organizations' BSC introduction, and grasps domestic and overseas BSC operation status quo. Through such analysis on cases, this study draws the characteristics and differences among domestic private companies, public organizations and foreign organizations and suggests the improvement direction for domestic BSC performances management. As its methodology, this study is developed around the literature research and case researches on the basis of domestic and foreign theses, relevant literatures, publications and the Internet, and in case of need, conduct the interviews with concerned people in organizations and relevant fields. In performing this case study, each company's BSC relevant data were usefully utilized.

The composition of this paper is as follows: Chapter 1 describes the introduction about this research's background and purpose, methodology. Chapter 2 investigated this paper's theoretical background and preceding researches. Chapter 3 reviewed the outlines of BSC-based performances management, the cases of domestic private and public organizations' BSC introduction and operation, and the cases of overseas organizations' BSC

introduction and operation, and then summarizes the reviewed results. In the Conclusion, Chapter 4 suggested the summary of this study's results and implications, the limits of this study and the direction for future researches.

II. Theoretical background and literature review

1. Concept and Evolution of BSC

1.1 Concept of BSC and Its Characteristics

The BSC was a performances management system newly conceptualized by Robert S. Kaplan, a professor of Harvard Business School, and David P. Norton, the CEO of Nolan Norton Institute through the group discussion between them and 12 CEOs of 12 companies on the basis of the case of (Co) Analog Devices in the research of 'Measuring Performance in the Organization of the Future' sponsored by Nolan Norton Institute in 1990, which was started from the question why the existing performance measurement system relied on the finance measurement indicators could hinder companies' creation for future values. Since then, some participants in this research verified the BSC's usefulness by directly applying the BSC to some organizations, and as Kaplan and Norton(2005) contributed the final results of this study in the Harvard Business Review in 1992, the concept became widely known (Lee, Lim and Kang, 2010).

The BSC was originally designed to solve a performance measurement problem. Up until the 1990s, most organizations relied excessively, if not exclusively, on financial measures such as profitability and ROI to manage themselves. Because financial measures are lag indicators, these organizations tended to make short-terms decisions to impact financials at the expense of long-term decisions that could create future value. The BSC represented a measurement framework that could balance the long-term factors that create value (lead indicators) with the short-term factors that record value (lag indicators). Today it has become the dominant framework for measuring organizational performance. The Balanced Scorecard, in its evolution from performance measurement to performance and strategy management system, has become such a school of thought, with some considerable advantages over other leading schools (Balanced Scorecard Report, 2008).

BSC (Balanced Scorecard) means the "balanced performance scorecard", and can be defined as an indicator for performance measurement drawn from a balanced perspective on the basis of success factors necessary for accomplishing a company's vision and strategies. BSC is an effective value-based performances management technique helping to manage an organization's strategies in three dimensions by considering 3 non-financial

perspectives of customer, inner process and learning & growth as well as the financial perspective, which has traditionally been considered importantly. BSC's main characteristic is the balance of indicators (balanced set of measures), and can be summarized as the provision of balanced perspective, the connection with strategies (strategy-focused), the communication tool in an organization (tool for communicating strategies).

1.2 BSC's Detail Components

BSC's main components can be considered as the strategy map, the perspective, the strategic goal (a critical success factor), the KPIs and the initiative.

Strategy map is generally composed of the vision, the perspective, the strategic goal and the causal relationship. First, the vision is the future appearance and goal for an organization to make and accomplish, so it is arranged on the uppermost place in the strategy map. Perspective is generally composed of 4 perspectives, and is vertically arranged in the left side of strategy map. Strategic goal is arranged by each corresponding perspective. Causal relationship is marked as arrows schematizing the causal relationship between strategic goals. Strategy map is a map schematizing these components, and takes the role enhancing the understanding of members in

an organization about the organization's strategies by visually providing the strategies.

BSC perspective is a main area creating performances for accomplishing an organization's vision, and is generally composed of financial perspective, customer perspective, inner process perspective and learning & growth perspective. The BSC perspective is formed in form of causal relationship between upper and lower perspectives.

Next, the strategic goal or the strategic task usually drawn on the basis of the Critical Success Factor (CSF) means the major performance to be accomplished from a corresponding perspective, so is differently defined depending on an organization's strategy direction, and the ways to drawing the critical success factors are varied by perspective. KPIs (Key Performance Indicators) are the indicators measuring whether each strategic goal or strategic task is accomplished or not, so endows the clarity and specificity to each strategic goal and maximizes the communication effectiveness of each strategic goal. Determining your critical success factors (CSFs) helps you to see where you must focus measure development. Collectively, these measures describe what must be accomplished to successfully achieve a strategic objective (James Coffey, "Three Steps to Successful Measures", Balanced Scorecard Collaborative). Initiative is a temporary project or task for

accomplishing a strategic goal, and the main purpose of initiative is to narrow the gap between the current performance level and the goal-requiring level.

2. Literature Review

2.1 BSC Introduction

The first Balanced Scorecard was developed at General Electric way back in the 1950s. GE was pioneering the decentralization of its business into some 150 profit centers. The measurement program was intended to provide factual information that could help appraise the performance of these new business units. It was designed to provide a common reporting template for each of the businesses, as well as information on their short-term and long-term performance. After extensive research to identify the most meaningful measures, GE settled on a set of eight (summarized in Figure 1). In spite of GE's early efforts and business success, balanced measurement systems did not gain widespread use until the advent of the Quality movement in the 1980s. The success of Japanese manufacturing companies, with their focus on quality and productivity, spurred American organizations to mount a broad-based response. The "new economy", which came to life in the 1990s, created

the ultimate demand for nonfinancial reporting. Financial reporting tools alone are inadequate to describe the issues of greatest importance to measurement. The Balanced Scorecard was in the right place at the right time to meet this need (David P. Norton, "The First Balanced Scorecard", Balanced Scorecard Collaborative).

[Figure 1] General Electric's Measurement System (1950s)

Source: David P. Norton, "The First Balanced Scorecard", Balanced Scorecard Collaborative

Kaplan and Norton first proposed the 'Balanced Scorecard (BSC)' to track each company's financial performances and to acquire intangible assets necessary

for its future growth as well as to build up its capacity for future growth by adding the 3 operational perspectives of Customer Perspective, Internal Perspective, and Learning & Growth Perspective in order to supplement the limits of traditional finance measurements in the paper titled "The Scorecard Matching with Management Strategies" (Kaplan and Norton, 1992).

For Korea, the concept of BSC began to be introduced as an instrument for efficient performances management in public and private sections in the late 1990s, and since 2000s, this concept is continually introduced in organizations. For the domestic companies, over 58% of large companies introduced the BSC in their performances management, and especially, it was found that as the larger a company's size is, the higher the rate of BSC is (Lee and Shin, 2006).

In Korea, the concept of BSC was introduced for an organization's various purposes. Above all, each organization tried to utilize the BSC as an instrument to draw appropriate indicators to measure its performance accomplishment level, to manage its performances based on the drawn indicators and to enhance its operational efficiency.

In Seo(2009), the researcher mentioned the factors for settling a voluntary management innovation system, continually enhancing the management efficiency and efficiently building up the system suitable for each

organization's characteristics as the reason why the case companies introduced the BSC model.

Another main purpose for introducing the BSC is in the performances evaluation. According to Jo, Choi and Lee (2010), contrary to the traditional performances management system to be said as command and control-centered approach (Park et al., 2005), the BSC evaluation system is a result-oriented approach, and emphasizes on the performance-centered management identifying the conditions to be improved through the evaluation and improving the conditions, rather than focusing on the performances evaluation itself.

Besides, the BSC has been utilized as an instrument for a company's strategic management for enhancing the business performances.

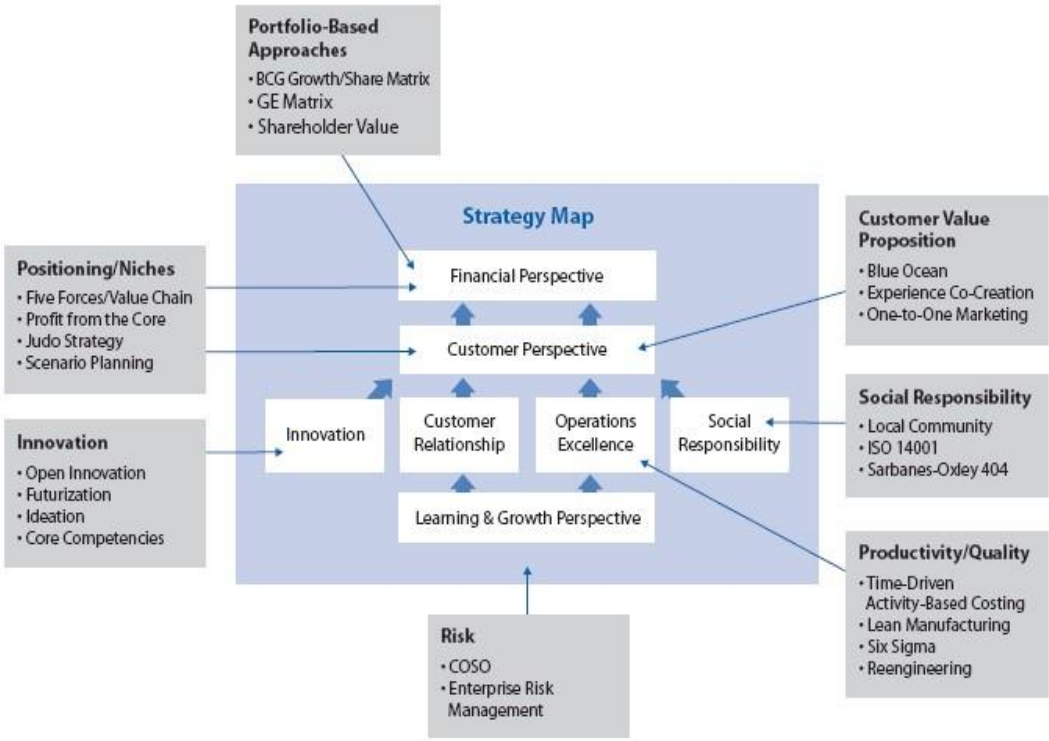
According to Kang & Jeong(2011), in order to systematically manage the execution of strategies, it needs appropriate instruments to manage the overall process of a company's inner and outer activities and their results, and they mentioned that the BSC systematically reflected such requirements.

In the rapidly changing management environment, only the organizations to predict the changes in its inner and outer environments, to lead such changes

and to continually create performances can keep their safety and growth, so that the managers in each organization seek for effective management instruments.

Many companies use different approaches, methodologies, and tools effectively to formulate their strategies. And whatever strategic, operational, and risk management priorities a company establishes during the strategy formulation process, any of them can be translated into a strategy map and made operational through a Balanced Scorecard. In fact, Figure 2 shows how many of these strategic, operational, and risk management approaches can be visualized on a strategy map (Balanced Scorecard Report, 2008).

[Figure 2] Leading methodologies used in strategy formulation



Source: Balanced Scorecard Report, March-April 2008, Vol.10, No.2, Harvard Business School Publishing

2.2 BSC Operation and Its Effects

The effects to get from the introduction and operation of BSC model can be considered as the enhancement of strategic execution ability by specifying an organization's vision and the strategies for acquiring its goals, the articulation of roles and responsibilities for performances through aligning the organization from each upper group to each individual, and the establishment of effective communication system for the organization's members to share the strategies, and so forth.

The impact of a BSC effort depends not only on the quality of the scorecard itself but also on how effectively it is communicated (Robert S. Gold, Balanced Scorecard Collaborative, 2004). The final connection occurs when the BSC is communicated down to every person in the organization. Communicating the top-level and departmental scorecards throughout the organization allows each individual to align his or her day-to-day actions with the organization's strategic objectives (Kaplan & Bower, "The Balanced Scorecard for Public-Sector Organizations", Balanced Scorecard Collaborative).

Ha (2013) insisted that only when an organization's performance and an individual's performance are suitably connected, it is able to secure and exercise an institution's usability with diagnosing the operation status quo of BSC-based performances management systems in Korea and the connection between an organization's performances management and an individual's performances management, and suggesting effective ways to connect the both parties

2.3 Success Factors of BSC

In order to successfully establish the BSC in an organization, the BSC success factors can be mentioned as the members' enough understanding about the BSC and active acceptance, the leadership, the organization culture, and the

connection of BSC with the HR management/IT system, and so forth. First of all, it should induce an organization's members' active participation in the BSC through its chief executives' proactive support and participation in the system. Chief executives' proactive support and participation are very important factor in terms of the organization members' enough understanding about and participation in the BSC. Next, it is important for the BSC with be consistent with existing management systems through its integration with existing systems like budget, HR management and IT systems. Through the connection of BSC with the IT system, a support infrastructure needs to be established in order to secure the fairness in collecting performance relevant information and to enable real-time monitoring activity. Finally, it needs to establish a performance-oriented organization culture by improving traditional seniority-centered organization culture and to motivate the members through the performance-oriented organization culture. In Kang & Jeong(2011), the researchers described that main influential factors on successful introduction of BSC were the development connected with an organization's vision and strategies (Seo et al.., 2009), the importance of CEO or innovative leader's support (Gown & Song, 2004), the systematic education and organization culture to accept changes (Niven, 2002), and the establishment of organization infrastructure to actively accept innovative systems (Song & Jang, 2008).

2.4 Transformation and Development of BSC

As the BSC began to be introduced in the public section, it changed existing 4 perspectives' locations or their names. Olive et al. (1999) emphasized the necessity for correcting the name of perspectives or adding a new perspective because the public organizations pursued for the public character and the company character at the same time. Niven (2003) insisted that BSC's fundamental system should be adapted suitably for the public section in order to maximally utilize its advantages (Jo, Choi and Lee, 2010). Besides, there also appeared some cases utilizing a strategic theme as an alternative against the risks to reduce the organization members' understanding on the strategies in their organization and to decrease their communication caused from their organization's strategy map complexly drawing the causal relationships among strategic goals. That is, an organization showed its clear strategic direction by connecting strategic goals having similar purposes in utilizing its strategic theme. It can be found that although the balance of performances measurements is emphasized in the early period, but as the applied BSC is adapted and developed, then the causal relationship (BSC's connection with performances measurements), the execution and management of strategies and are gradually emphasized (Jo, Choi and Lee, 2010). In order to strengthen the execution of strategies, it continually needs to take efforts enhancing an

organization's BSC acceptance level in the process operating the BSC (Nam, 2008). Additionally, according to Harvard Business Review (2005), a common characteristic in the organization having showing continual growth comparing to other organizations is the existence of OSM (Office of Strategy Management) to focus and execute its strategies. Really in early stage introducing the BSC model to domestic organizations, there were many cases that an existing team like the strategy planning team or HR management team in the organization dealt with the BSC management as an additional task, but as the importance of performances management is increased, the cases composing a separate performances management team and personnel exclusively dealing with the BSC-based performances management task are gradually generalized. Besides, it can be found the cases that a team like above mentioned OSM-shaped team is formed and the team operates the BSC-based performances management system.

III. Comparative Analysis

1. General Status of BSC Performances Management

Performances management is an active management activity for maximizing an individual's and an organization's performances, so is considered as a continual process for improving the performances with definite indicators and goals, not a simple performances evaluation. The important thing in establishing a BSC for the performances management is to articulate the fields to be improved or be concentrated for successfully executing a company's strategies.

Traditionally, because a strategy is delivered within an organization via various performances relevant documents including detail initiatives, management goals, roles and responsible tasks, so managers and staff can lose their focuses amid various tasks and goals. The BSC-based performances management recognizes the critical success factors (CSF) among various strategies and a lot of detail initiatives for in an organization, and quantifies them into key performance indicators (KPIs), so contributes in managers and staff's management activities with keeping their focus on the important things. Contrary to the traditional performances management methods, the BSC appropriately considers the quantitative indicators and qualitative indicators

and implies that there is balance between the long-term goals and the short-term goals, between the financial measurement indicators and non-financial measurement indicators, between the lagging indicators and preceding indicators, and between the outer eyes and inner eyes on an organization's performances (Jo, 2001).

2. Domestic Performances Management based on Balanced Scorecard

2.1 Private Section's Introduction and Operation Status Quo of BSC

The company first introduced the BSC model in Korea was E-Land Group in 1998 for securing the company's competitiveness since the IMF financial crisis broke out. Since then the BSC has been spread and is being operated in various private companies like Samsung, KT, KB (Kookmin Bank), POSCO, Daerim Industrial Corporation, LG (Jeon, 2010).

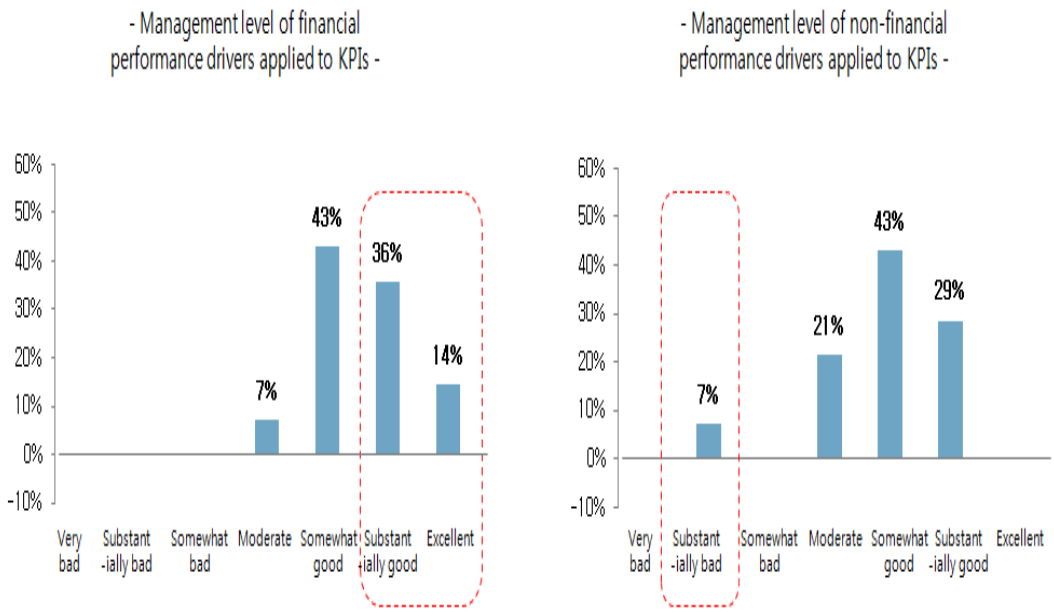
Goo's 'Study on Phased Utilization of BSC' (2006) described that in the case research about Company A, the company tried to evaluate and manage the executives in its affiliates through the introduction of BSC as a system evaluating executives' performances, and the company established the connection between the evaluation system and the compensation systems

according to the BSC. Through the analysis on a few company cases, this study tries to investigate the private section's BSC operation and utilization status quo. The cases analysis was conducted on the basis of the results data like the literature review, the interview and the survey analysis.

Company S introduced the BSC-based KPI system in 2008 and has operated, and has continually taken efforts for advancing its BSC through the establishment of connection between BSC and IT system, the intensification of the connection of BSC results with compensation system for its executives. According to the results of BSC survey conducted toward its executives in 2012, as seen in the [Figure 3], it was found that the management level of non-financial performances drivers applied to KPIs was bad comparing to that of financial performances drivers, so it was judged that company's real application level about non-financial performances being pursued for by the BSC was not high. Being asked what parts of current KPI system's process need to be improved, the members in the Company S responded that setting KPIs' goal level needed the most necessary to be improved, so it was shown that providing specific guidelines about goal-setting and an appropriate verification process was needed as well as drawing KPIs. Also, it was found that while the managers having their positions over team leader's performances reflection rate to the KPIs was expanded into 80%, but

individual's KPIs were arbitrarily selected. And it was shown that although each team member's performances score reflection rate to the KPIs was 100%, but it was used as a reference at a real evaluation. Therefore, it needs to improve the individual's KPIs management system in order that the personnel evaluation can justly be conducted on the basis of performances.

[Figure 3] Results of Employees' Opinions (2012)



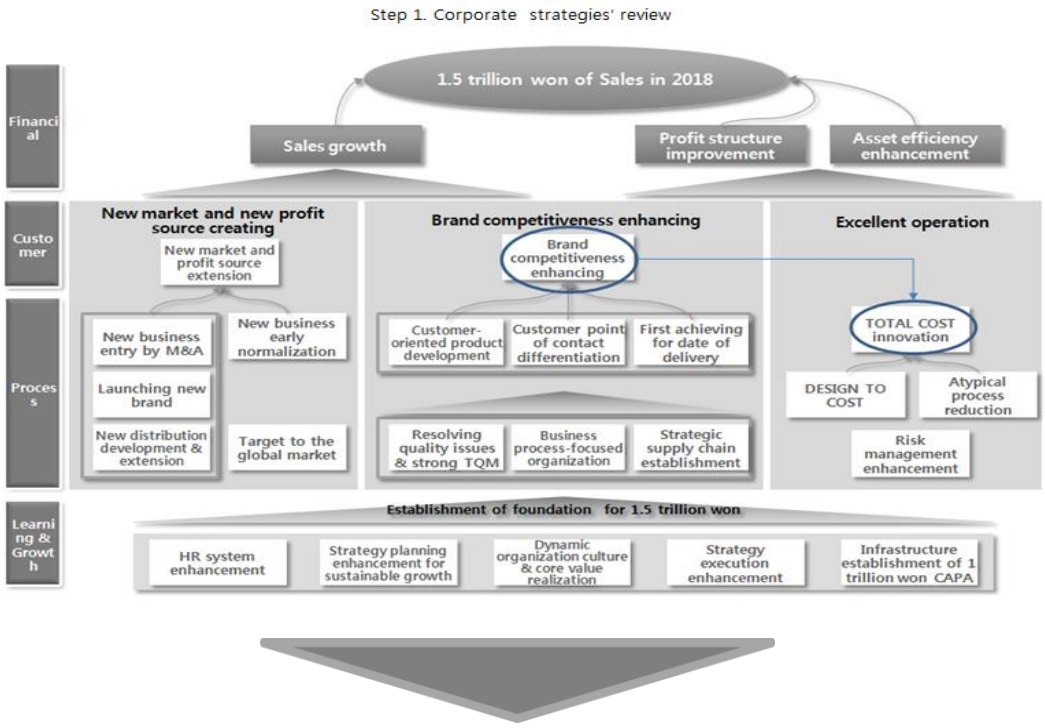
Source: The 8th Conference of Korea BSC Strategy Execution Grand Prize (2012), The Korea Economic Daily & WesleyQuest

Company L introduced the BSC two times in 2003 and 2010 respectively. At the 1st introduction, it was the situation that Company L operated the BSC as a mere formality. At that time there existed the overall company's strategies

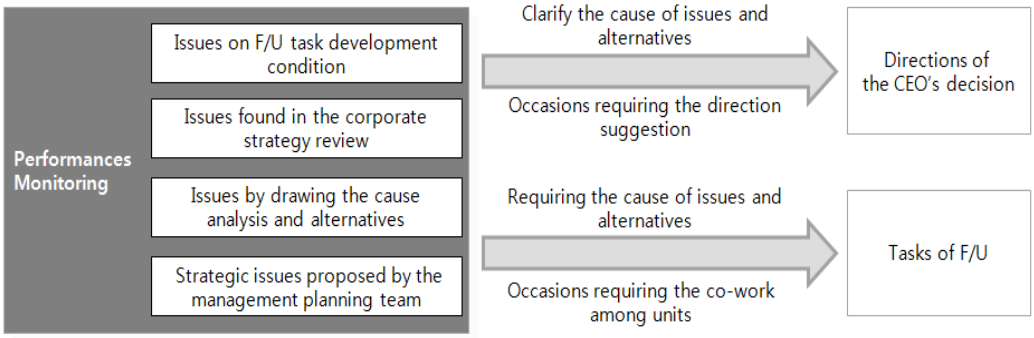
and each project department's strategies, but the strategic connection between the overall company and the project department was insufficient and the accomplishment of strategic goals also had many qualitative parts making it difficult to measure. As the result it was hard to measure performances, so there raised some problems from the aspect motivating the members in the organization. Due to its conservative firm culture reluctant to any new challenge, there generated many, different opinions during the process pushing the application of BSC along, and there also existed some restraint factors reducing the speed of BSC's execution. Eventually Company L introduced the BSC secondarily in earnest in 2010. It is said that the company focused on the members' education and their communication about the BSC, their participation in the BSC, and their consensus on the system, rather than focusing on tangible performances. For the case of Company L, it is appeared that this organization has operated the check conference entity up to the overall company, each project team and each team unit under the judgment that identifying performances, providing appropriate feedbacks and deciding necessary decisions are important. This company has the employees recognize the importance of BSC and enhance their understanding the major performances based on such strategy maps by letting its employees present their strategy maps being established through the check conference entity.

Like the [Figure 4], the Company L's check conference entity checks the strategies through the strategy map and the KPIs and in case of a part showing low performances, investigates the real cause of such low performances and draws a suitable alternative. Based on that, the executives' decision is made, and specific checkup about F/U's R&R and its development condition enhances the check conference entity's efficiency.

[Figure 4] Performances Monitoring



Step 2. Performance review and the executives' decisions



KPI	Target	2011 Performance	Record	Achievement ratio	Gap	Aggregate	Achievement ratio	Compared to previous year	Gap
False making amount of money	0.24%(40)	0.44%	0.2%(26)	120%	0.04	0.16%	150%	36%	0.08
BS amount of money	0.68%(100)	1.19%	0.59%(76)	115%	0.09	0.78%	87%	66%	-0.1
AS amount of money	0.32%(45)	0.88%	0.40%(52)	80%	-0.08	0.43%	75%	49%	-0.11
Total sum	1.24%(185)	2.51%	1.19%(154)	104%	0.05	1.37%	91%	55%	-0.13

Cause of gap occurrence	Details	Decision point
.....	.....	.....

Step 3. F/U lists and Checkup of F/U's development condition

Task	Current state	Owner	Contents of action items	Condition
C/S system analysis	▪ Working condition analysis on the customer center	K 00	▪	In progress
Overseas human resource pool securement	▪ Accelerating the overseas market extension ▪ Criteria of possible human resource, current standard of the pool etc.	P00	▪	Completed
CRT analysis result and action items	▪ Fundamental causes on the banding quality issue ▪ Sharing of the CRT analysis result and action items	S00	▪	In progress

Source: The 8th Conference of Korea BSC Strategy Execution Grand Prize (2012), The Korea Economic Daily & WesleyQuest

Company N classified its management period into 3 phases of Phase I (2003~2005), Phase II(2006~2008), and Phase III(2009~). In the Phase I, the Strategy Management was first introduced and then the BSC was introduced in 2004. After then, the BSC was tried to expand to overseas affiliates, but some problems were occurred like conceptual errors and unclear responsible position for the overall company's KPIs. During the Phase II, the company tried to upgrade the BSC system including the correction of errors related to BSC concept and its process, the expansion of management support departments' consensus on this system, and the enhancement of executives' understanding on the BSC, but failed to successfully push the upgrade of BSC system along, and resulted in a great chaos, so the company's effort for intensifying the monitoring during the Phase III period reached the limit. In response to such difficulties, Company N established a department exclusively re-planning the strategy map and the KPIs for strengthening its BSC system and managing the strategies (performances), and intensified the monitor system in order to check the performances through regular meetings. And such efforts for successfully pushing the BSC along contributed in articulating the executives' responsibilities and roles about the performances management and enhancing their interests in the performances management. The below [Figure 5] shows the BSC-exclusive department's functions and roles consisting of 9 processes

[Figure 5] Exclusive Strategies-Execution (Performances Management) Department

NO	STRATEGY MANAGEMENT PROCESS	Holdings				Subsidiaries			FY-1			FY											
		CFO	CKO	CTO	CAO	S1	S2	S3	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12
1	STRATEGY DEVELOPMENT		●	○	○	○	○	○															
2	SCORCECARD MANAGEMENT		●	○		○	○	○															
3	ORGANIZATIONAL ALIGNMENT		○		○	●	●	●															
4	PLANNING AND BUDGETING	●	○			○	○	○															
5	HUMAN CAPITAL ALIGNMENT		●			○	○	○															
6	STRATEGY COMMUNICATIONS		●	○		○	○	○															
7	INITIATIVE MANAGEMENT		○	○		●	●	●															
8	STRATEGY REVIEWS		●	○		○	○	○															
9	BEST PRACTICE SHARING		●	○		○	○	○															

Source: Strategy Execution Academy 'KPI Upgrade Level 1' (2012), WesleyQuest

Though the Company Y introduced the BSC and established the strategy map and the KPIs in order to strength its strategy execution ability through the performances measurement & management, but it has failed to fully operate the BSC due to the absence of specific strategies about the operation efficiency, the increase of service center's competitiveness and the direction for new project as well as the absence of definition on performances. In response to that, the company reconstructed the strategy map and the KPIs

for the overall company and those for department units, and during this process, tried to form the overall company's consensus on the BSC by holding workshops and intensifying the staffs' participation. Additionally, the Company Y tried to enhance the execution ability of performances management in operating the meetings for monitoring the performances. However, there still needs the cooperation with other departments including the HR department, and the company additionally has the problems to solve in advance like the organization's Silo phenomenon, the closed organization culture, and the executives' decision for the allocation of human resource and resources for executing the BSC-based performance management in order to stably establish the BSC.

2.2 Public Section's BSC Introduction and Operation Status Quo

Domestic public institutions' evaluation systems have continually changed and developed since the Review & Analysis System was first introduced in the Planning & Cooperation Office under the Prime Minister in 1961 (Kim, 2006). Since it began to be introduced in domestic public institutions from 2001, the BSC is currently operated in most public institutions (Kim, 2008). BSC is evaluated that it has been established as a more comprehensive performances

managements system encompassing the automatic goal-setting way, the feature of previous MBO(Management by Objectives) and the automatic responsibility factor, the feature of recent Performance Contract (Ha & Wu, 2008), and the importance of BSC in public institutions' performances management becomes more increased under the situation that the increased uncertainty resulting from the changes in domestic and foreign environments, the fiercer competition environment, the inner and outer customers demanding on the operation efficiency and the continual performances creation. Therefore, this study intends to investigate the BSC operation status quo in public institutions through the analysis on public institutions' cases which have introduced and are operating the BSC-based performances management.

With the jump in price of flaming coal as well as the rise of exchange rate resulting from the Subprime Mortgage Crisis in 2007, the Organization N first expected massive deficit since its establishment in 2008, and had the consciousness of crisis that a state-owned company may go bankrupt. Moreover, this organization was selected as the primary candidate to be sold by the national government's privatization policy, so its employees were demoralized with experiencing the employment instability. Furtherer, due to its

low management performances based on the state-owned company's unique peace-at-any-price principle and the seniority, this public company was strongly requested to improve its structure from inner and outer concerned people. In such difficult environment, the Organization N introduced the BSC system in 2008, and went through the process reinforcing its BSC system through extensive re-modeling process in2011. At the time in 2010, there were operating various overlapped management systems like the EIS, the Small President System, the ERP, and the FPT (Focused Promotion Work), and the Inside Evaluation in the organization, and the 2,244 KPIs drawn from them were complexly distributed. In response to that, the organization improved its BSC system by re-composing the Value-Chains and PDT (Performance Driver Tree)-Based KPIs and tasks, and re-establishing the structure of connection with national government's management evaluation, and established a performance management system in order to manage them with IT. As seen in the [Figure 6], this organization periodically operates the IT-based check-up conference. This performances management-IT system was mutually connected with the project operation system, the crisis management system, and HR management system, so that could secure the accuracy and the proper time of performances information. With its extensive efforts advancing the BSC-based performance management system, this organization acquired

the accomplishment getting the A-grade in terms of public institution and chairman of public institution for 2 years in a row from the national government's public institutions' management performances evaluation.

[Figure 6] IT-based Conference Entity Operation

Source: The 7th Conference of Korea BSC Strategy Execution Grand Prize (2011), The Korea Economic Daily & WesleyQuest

As the Organization K began to participate in domestic and foreign insolvent obligations markets as a market player in earnest since the IMF & Foreign exchange Crisis, it faced the limitless competition. Moreover due to some domestic media's opinions insisting that the domestic insolvent obligations

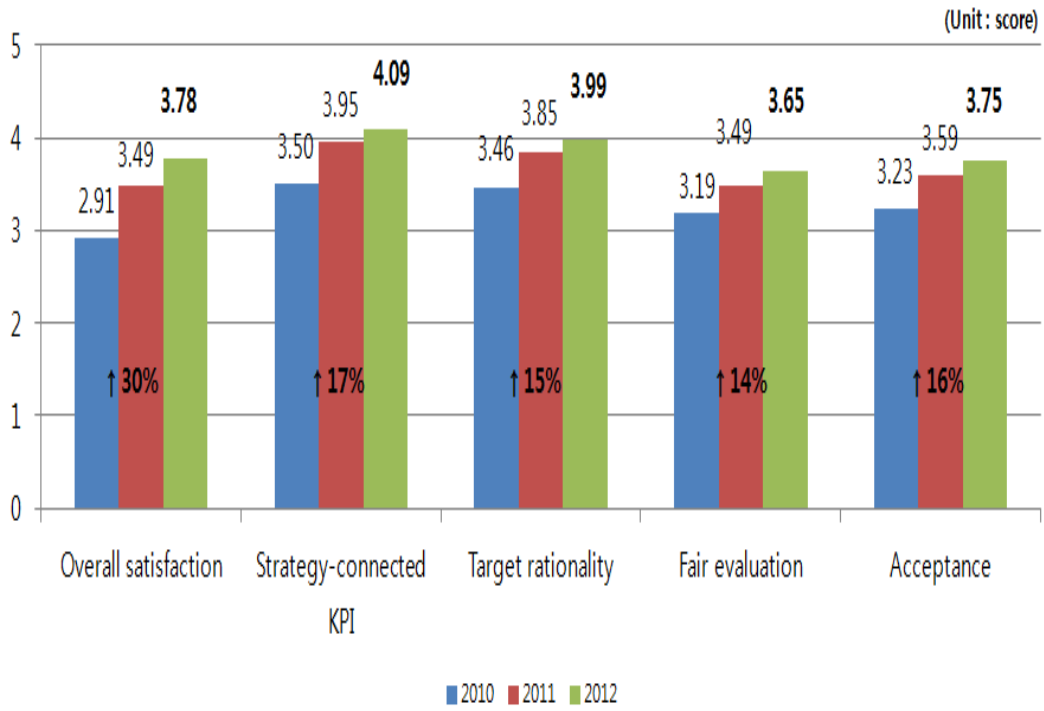
market should be led by private companies, its position and roles as a public corporation were threatened. Within the organization, the company was experiencing some difficulties in communication about strategies like how the overall company-unit's vision and strategy could be connected with each project department and each individual and how such vision and strategy could be embodied into shape to be executed, and what tasks were needed in order to accomplish the goals. Under such inner and outer environments, the Organization K introduced, established the BSC from 2002 and has executed the performance evaluation by department for successfully executing the BSC. In 2004, the organization reinforced its BSC's efficiency by connecting the management & accounting system with the performances management, and in 2007, it expanded the R&R up the individual unit, designed the HR computation system for supporting the expanded R&R and connected the HR computation system with the individual performances evaluation. In 2010, the organization began to apply the performance-salary system to its all employees. And in 2011, the organization tried to remove the hindering factors from acquiring performances by discovering the global indicators pool and selecting the risk management indicator (KRI, Key Risk Indicator) according to the national government's performance management policy. However, according to the results of a survey conducted targeting its

employees in 2013, it was appeared that the organization needed to take more efforts for improvements such as the formation of employees' consensus on the change's need in the organization, the enhancement of executives' organization dominancy and the continual communication for enhancing the employees' understanding on their current tasks relevant to the performances management.

Since ports were opened in 2001, the Organization I failed to secure its initiative in the preoccupancy competition in becoming the hub for existing Northeast Asian airports. In 2004, the Organization I successfully had some financial gain, but experienced some difficulties in preoccupying the position of hub such as the stagnation in terms of the number of transfer passengers and the transfer rate comparing to those of previous year. Under such difficult situation, the organization re-established the 'Vision 2010', the mid & long-term strategy in 2005, and fully introduced a BSC-based performances management system. Though the organization created some external performances including rapid increase of net profit size since the introduction of BSC, but within the organization, there appeared some limits in advancing the BSC operation like that the composition of indicators from the process and the learning & growth perspectives was insufficient because their

perspectives had not been set at establishing the initial BSC system, and the connection of BSC with HR management/salary system, and resulted in getting the 'D-grade, the lowest grade from the national government's management evaluation in 2009. In response to that, the Organization I established the mid & long-term road map for performances management system improvement and accelerated the BSC in earnest since 2010. The organization took efforts like the construction of integrated IT-based performances management system linking with the re-construction of ERP, the introduction of MBO (Management by Objectives) as the individual's goal management system, and the establishment of performances indicators connected with the budget allocation, the management of performances-creation type indicators through the goals-dualization, and so forth. Thanks to such improvements in the performances management system, as seen in the [Figure 7], it was appeared that recent consecutive 3-years satisfaction level on this company has continually been increased.

[Figure 7] Survey Results



Source: The 8th Conference of Korea BSC Strategy Execution Grand Prize (2012), The Korea Economic Daily & WesleyQuest

2.3 Issues to be improved and Implications

According to the results of analysis on the cases of above private companies, it was identified that they tended to focus on financial performances, but lacked in defining non-financial performances. Besides, the areas managing the performances through the performance measurement indicators were not connected to and not reflected in the individual's performances, so, in fact, the

directions for creating an organization and its members' performances were not aligned. Also it was found that the problem not rightly distributing resources necessary for the indicators' accomplishment in spite of selected critical success factors and drawn KPIs, and the closed organization culture were hindering factors in operating and pushing the BSC along in an organization.

According to the results of analysis on the cases of public institutions, it was identified that the difficulty in making employees recognize the need for changes due to the stable organization structure, a public company's characteristic of periodic change of CEO, the frequent leadership change resulting from the executives' change, the inconsistency in pushing the BSC along and the employees' confusion due to the change of vision goals and strategies, etc. may create the absence of consecutiveness in performances management. Also, it could identify that the connections the BSC system with other management support areas, for example, the connection with the budget planning division, or the connection with the IT system would be helpful in pushing a public organization's performances management system along and operating the system.

The implications universally drawn on the basis of the results of analysis on private and public organizations' cases are that the executives' proactive

leadership is needed in order to successfully utilize the BSC-based performances management and establish it in an organization, and it is important to align them in order to connect an organization's performances with its individual's performances. Besides, the effects of BSC-based performances management operation can't be accomplished in a short term, and the continual improvement process is needed in order to smoothly operate the BSC-based performances management system with matching with each organization's characteristics and culture.

3. Overseas Performances Management

Infosys Technologies, India-based player has been at the forefront of the global IT services industry. So effective has the BSC been in helping the organization grow that leaders developed the "client relationship" scorecard, which they use to establish long-term strategic alignment with the company's most strategic customers. Nearly 500 company leaders debate strategic objectives using web-based tools, focus groups, and workshops to build consensus on the company's strategic agenda. Infosys's rigorous strategy management process includes the annual review of organizational and unit strategy maps and scorecards, monthly progress reviews of strategies and

strategic actions, and quarterly reviews of Infosys's BSC. The executive team spends considerable time communicating the strategy through quarterly discussions on strategic initiatives and BSC performance (Hall of Fame Report, 2008).

Barcelona City Council, Spain's second-largest city adopted the BSC to translate its Municipal Action Plan(MAP) into strategic objectives, measures, targets, and initiatives – as well as craft a culture of high performance and accountability. In designing its BSC program, the council excelled at linking its budgeting process to the strategic initiatives supporting the MAP. To combat the complacency and resistance to proposed new management approaches, the council launched an extensive change program that began with strong leadership from the top. The more than 700 employees received training on the BSC framework (including how it related to the MAP) and the technology solution the city had adopted for performance monitoring and reporting. Finally, all employees were given ownership of particular objectives and metrics, so everyone had a stake in the framework (Hall of Fame Report, 20011)

HSBC Bank Brasil, a wholly owned subsidiary of HSBC Holdings, constitutes

Brazil's fourth-largest private bank in terms of total assets under management and number of branches. In May 2005, the firm launched its BSC program just as it was augmenting some of its primary businesses, such as personal financial services and commercial banking. A team consisting of business and support unit heads developed a strategy map and scorecard. In September 2005, the team began cascading the map and scorecard to all business and support units. Currently, the bank has a total of 25 maps and scorecards. In January 2006, HSBC created an Office of Strategy Management (OSM), and it helped the BSC rapidly become the bank's central instrument of corporate governance, helping to distribute leadership and accountability beyond the C suite to all directors and business heads. The BSC is also the heart of the bank's strategy management system. The BSC serves another important function as well: aligning the traditionally siloed functions of back-office operations and front-office activities (sales). Its parent company now requires all its subsidiaries to adopt the same strategy management approach (Hall of Fame Report, 2009).

The BSC could also focus Serono's business processes not just on achieving financial goals, but also on meeting customer needs – and on getting everyone in the organization to contribute effectively. In 1997, Serono

adopted the BSC. Serono cascaded its corporate strategy map to functional areas, such as research, manufacturing, and sales and marketing. In year two of implementation, to motivate employees to turn strategy into action, executives connected bonus compensation to scorecard performance. Depending on the employee's position, bonuses were based on a combination of performance on individual BSC objectives and functional or unit BSC objectives. By 2001, the firm had also connected the BSC to the budgeting and planning processes. From the get-go, the BSC has served as both road map and agenda for Serono's strategy-related activities, including management meetings. Throughout the year, the BSC is used to monitor weekly and monthly performance. All Balanced Scorecards are also published quarterly on the corporate intranet (Hall of Fame Report, 2006).

In 1999, even before fully integrating its new acquisitions (Savin Corporation and Gestetner Corporation, and later Lanier Worldwide Inc., acquired in 2001), Ricoh Corporation began implementing the BSC. But a limited scorecard with few nonfinancial measures, little involvement by executive leadership, and no alignment with planning caused it BSC to falter. Ricoh's cross-organizational executive team had recently convened to begin developing the company's 14th three-year strategic plan. The team crafted a corporate strategy map and BSC,

and then built strategy maps and scorecards for all four units. CEO Yoshida set 10 key universal BSC measures that put all units on the same page. To foster employee alignment, the team decided to measure every employee on three to five goals that were aligned with corporate objectives and measures. To convey the importance of the BSC and win employee buy-in, Ricoh launched an elaborate communications and training program. In 2003, Ricoh published a special issue of its quarterly newsletter that featured the corporate strategy map and definitions of every objective and measure, with a pull-out section for employees' easy reference. The firm launched a mandatory computer-based BSC training program on every employee's desktop. Various units of the company have also developed their own communication vehicles (Hall of Fame Report, 2006).

IV. Conclusion

1. Research Results

This study compared domestic and foreign cases around organizations operating the BSC-based performances management systems, rather than any conceptual analysis focusing on theoretical components of performances management.

As the results from comparing and analyzing domestic and foreign cases, it was identified that in the aspect of Plan-Do-Check-Act performances cycle, the researched all organizations gradually gave more weight to the Check and the Act, the latter steps than the Plan and the Do, the former steps of the cycle, and focused their capabilities on properly working the steps of Check and Act. It means that the BSC has continually been developed and gone through the advancement process since its introduction, and the organizations introducing the BSC equally have changed and improved their understanding on BSC and its application degrees. In other words, at first, because it was not easy for an organization to design and establish the BSC like developing the BSC indicators and giving weighed values to them in the short term run, so it was enough to invest an organization's efforts and endow some meanings in the BSC's design and establishment work. But as BSC-based performances

management system began to be introduced and operated in many organizations, the generalization of this system on the basis of understanding and consensus on the BSC performances management model is somewhat formed. But only, as seen in the cases analysis, it was identified that although the overall company unit reached the consensus about how to operate the BSC-based performances management system, but such consensus was not enough shared in lower units and individual unit. Therefore each organization needs to improve the consensus about its way of operation through the entire organization, but from the cases analysis in this study, it found that such improvement work was never easy.

For domestic cases, it was observed that there were some cases re-introducing the BSC-based performances management model after failing to introduce the model at first. Of main causes for failing the introduction of BSC model, there were hurriedly or formally introduction of the BSC model without enough understanding it, or the failure to provide systematic support due to organization's insufficient interest in the model because the executives and the organization members didn't have enough consensus. Here is the point showing that the expected effects of BSC can be generated on the basis that the BSC is accepted in an organization and the members practically participate in the model.

For foreign cases, it is considered that foreign organizations are not significantly different from domestic organizations in that a separate TF team consisted with some key personnel in an organization at introducing the BSC system lead to the establishment of a BSC-based performances management system suitable for its organization. But it was found that from the early stage introducing the BSC, foreign companies have carried out various education and training programs about their BSC models in order that the all employees in their organizations could participate in the BSC system and operate it, and that was a differentiated part from domestic companies. In case of domestic companies, in the early stage of BSC system's application, the communication is mainly conducted only in the overall company unit or up to in the department unit, and in the latter stages, the range of education, training and communication tend to gradually expanded into the individual unit.

The common things found in the domestic and foreign cases are as follows.

First, the executives' leadership is very important in executing a BSC-based performances management system. This factor is related to the time and the degree which the BSC mode is absorbed in an organization, so directly influences on the timing when the performances visually seen in the organization begin to be created. Second, it needs to systematically organize the BSC-based performances management system so that the all members in

an organization can be aligned and participate in the system, and for this goal, each organization should construct a structure enabling other business management tools to move together in the connection with the BSC system. The analysis on domestic and foreign cases could observe the organizations cases carrying out the BSC's connection with the personnel evaluation and compensation, or budget or IT system. Here, the important thing is that if such efforts are taken by some members or are formally taken, the expected effects are hard to be gotten. Third, each organization should periodically check up its performances using its BSC system, and concerning the poor performances, identify their causes and set some alternatives. From the analysis on domestic and foreign cases it was observed that the executives meeting, the department meeting and the team meeting respectively utilized their organization's strategy system map and KPIs and conducted continual performances management. Besides, as the result from this research, it was appeared that the ways to hold separate performances(strategy) meeting, not a general operation meeting, to organize a separate, exclusive management team like OSM in order to manage the performances were helpful in operating the BSC-based performances management system.

The below [Table 1] shows the summary of comparative analysis results overall. Taken the results of this research together, it could know that the

establishment of appropriate tool is eventually important, but the more important thing is to practically work the established tool in an organization.

Recently, Korean government selected the innovation in the public section as a main promotion work of 'economy innovation 3-years plan' and emphasizes the execution and the performance-orientation, and also demands on active performances management under the issues of 'reckless management', 'debt reduction, 'management efficiency'. Private companies also strength the necessity of the sustainable management and the necessity of performances management for creating more performances in the situation that responses and control against rapidly changing external environments are hard. In responses to such demands and difficulties, the BSC-based performances management system is continually advanced with meeting an organization's inside situation and its demands. Of the phenomena recently appeared, there is a tendency that an organization categorizes the all risks under the criteria of predictability and controllability, and manage them in connecting the performances management system. That is, the all risks are integrated into the existing performances management system and managed in the system. Besides, it is identified that there appear organizations' efforts (e.g. Performances Coaching Program) to secure their operation capability to solve detail issues happening in the operation process of BSC-based performances

management systems.

Judging from the results of this study and recent trends, a domestic organization's executives' performances management needs to set the most appropriate way for creating a structure both to form the same consensus about the BSC-based performances management from the top to the bottom in an organization and to enable the overall company's participation in the system. At this time, the organization can intensively consider the success factors for BSC-based performances management system which are identified from the above domestic and foreign cases. Besides, as seen in recent trends, each organization needs to take efforts in order to transform its performance management system from its system focusing on internal perspective into a dynamic system reflecting various interest-concerned men's requests around the organization as well as external factors like macro environmental variables in order to actively respond against unclear external factors.

[Table 1] The summary of comparative analysis results

Category			Industry	Leadership	Connection degree with IT system	Connection degree with HR system	Disturbance (Weakness)	Improvement (Strength)	Peformance cycle	Common	Different		Implication
Domestic	Private	Company S	Energy	Normal	High	Low	Finance-oriented performance management	High connection with IT system	Check	Give more weight to the Check and the Act/ The executives' leadership as a key factor/ A separate TF team led to the establishement of BSC system at the introduction	Ultimate objective	Pursuit of profit	Easilly applicable to the private section
		Company L	Living	Strong	Normal	Low	Conservative firm culture	Monitoring intensification, BSC education	Check				
		Company N	Health	Normal	Low	Low	Internalization failure(Lack of capability)	Exclusive team building	Check				
		Company Y	Energy	Normal	Low	Low	Absence of specific strategies and definition on performances	Enhancement of the consensus and the staffs' participation	Act				
	Public	Organization N	Energy	Strong	High	High	Complexly distributed KPIs from various overlapped management systems	Re-composing the KPIs and tasks, Connection with IT system	Plan, Check			Pursuit of multi-dimensional values(Very Complex)	Difficult to measure the specific output, due to the public specialty
		Organization K	Finance	Normal	Normal	High	Difficulites in communication about their strategies	Connection with the individual performance management, Continual communication with the employees	Check, Act				
		Organization I	Aviation	Normal	High	Normal	Insufficient composition of the KPIs in non-financial perspectives	Connection with the budget allocation, Enhancement of the indicators management through the goals-dualization	Act, Do				
Overseas	Infosys Technologies		IT	Strong	High	Normal	Unmanageable number of metrics, improperly calibrated targets, and an imbalance between short- and long-term goals	Monthly/quarterly/annual review, Considerable time communicating the strategy by the executive team	Check, Act		From the early stage introducing the BSC, foreign companies have carried out various education and training programs about their BSC models		By letting the all employees in their organizations participate in the BSC system and operate it, more rapid and stable establishement of the BSC system
	Barcelona City Council		Administration	Strong	High	High	The complacency and resistance to proposed new management approaches	An extensive change program, Adopting the technology solution for performance monitoring and reporting	Act, Check				
	HSBC Bank Brasil		Finance	Strong	High	Normal	-	Cascading the map and scorecard to all business and support units, Creating an Office of Strategy Management	Plan, Check				
	Serono		biotechnology	Strong	Normal	High	-	Connecting bonus compensation to scorecard performance, Monitor weekly and monthly performances by using the BSC	Act, Check				
	RICOH		Electronics	Normal	Normal	High	A limited scorecard with few nonfinancial measures, little involvement by executive leadership, and no alignment with planning	Measure every employee on three to five goals that were aligned with corporate objectives, Launching a mandatory computer-based BSC training program	Check, Act				

2. Future Research

The limits of this study are as follows.

First, the data used in this study are about some cases, so this study is limited in absolutely objectifying its analysis results. Second, because this study drew the implications on the basis of literature data and survey data, it has the limit that respondents' subjective factors are included. In spite of them, this study summarized the common characteristics and differences between private and public organizations in Korea and between domestic and foreign companies by comparatively analyzing the cases of some domestic private and public organizations, and the cases of some domestic and foreign companies, and could draw out the direction for improving each organization's performances management in future. In that sense, this study is expected to provide some useful implications to the companies having operated their BSC-based performances management system.

If the future study will classify the performances cases types into the case type continually creating performances since the introduction of BSC system, the case type inconsistently generating performances, and the case type decreasing its performances or failing to reach the expected performances level, and comparatively analyze domestic and foreign cases according to the 3 categories, it is expected that they will draw out more practical, meaningful

research results in terms of the direct and indirect relevance between the BSC system and performances, the success factors and hinder factors of BSC-based performances management system, and the direction for developing the system in future.

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초 록

본 논문은 국내 민간과 공공기관에서 활용되고 있는 BSC를 기반으로 한 성과관리 운영 사례와 해외의 BSC 운영 사례에 대한 비교 연구를 시도하였다. 연구 결과에 따르면, 우선 국내 민간과 공공기관 사례 간의 비교 분석 결과, 민간기업은 여전히 재무적 성과를 중요시 함에 따라 비재무적 성과요인에 대한 관리를 상대적으로 등한시 할 수 있는 것으로 나타났다. 반면, 공공기관은 안정적인 조직문화로 구성원의 저항, 경영진 교체로 잦은 리더십 변경이 일관된 성과관리 추진에 어려움을 줄 수 있는 것으로 나타났다. 국내와 해외 사례를 비교 분석해 본 결과, Plan-Do-Check-Act의 성과 사이클의 측면에서 국내와 해외 모두 조직 성과관리의 앞단인 Plan, Do 보다는 점차 뒷단의 Check, Act 부분에 대해 비중을 두고 그 부분이 제대로 작동하도록 역량을 집중하고 있는 것으로 나타났다. 국내 사례와 달리 해외 사례에서 발견된 주요한 차이점으로는 조직에 BSC를 도입하는 초반부터 전사 직원이 모두 BSC제도에 참여하고 실행할 수 있도록 BSC에 대한 체계적인 교육과 훈련 프로그램을 다양하게 시행하였다는 점이다. 공통적으로는 경영진의 강력한 리더십, BSC에 기반한 성과관리제도 내에서 모든 구성원의 정렬, BSC를 이용한 주기적인 성과점검 프로세스가 성과관리에 도움이 되는 것으로 국내외 사례에서 확인되었다.

민간과 공공 간에 앞서 발견된 차이가 나타나는 근본 원인 중의 하나는

궁극적으로 지향하는 목적이 다르기 때문에 나타날 수 있겠다. 민간의 경우는 영리 추구를 목적으로 하는 반면, 공공은 다차원적이고 광범위한 가치와 목적을 추구하기 때문이다. 따라서, BSC에 기반한 성과관리를 조직에 적용하고 운영하는데 있어서, 이러한 조직적 특성을 고려하여야 할 것이다.

연구결과를 종합해 보면, 결국 적합한 Tool을 구축하는 것도 중요하지만 더 중요한 것은 구축한 Tool이 조직 내에서 실제도 작동하도록 하는 것임을 알 수 있었다.

연구결과 및 최근 동향에 기반하여 볼 때, 향후 국내 경영성과관리 개선 측면에서 국내외 사례에서 확인된 성공요인들을 고려하여 조직에 우선적으로 필요한 사항을 조직에 맞게 적용하는 방안을 마련할 필요가 있다. 더불어, 최근 동향에서 나타난 바와 같이 거시환경 변수 등 외부요소 및 조직을 둘러싼 다양한 이해관계자의 요구사항을 반영한 성과관리로 기존의 내부적 시각에 입각한 성과관리체계에서 불확실한 외부요인에 능동적으로 대처할 수 있는 동적인 성과관리체계로 전환하고자 노력할 필요가 있겠다.

주요어: BSC(Balanced Scorecard), 성과관리, 국내 및 해외 사례, 민간과 공공조직

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