

Running Head: EXPERIENCES OF IMPLEMENTING THE BALANCED SCORE CARD

University of Cape Town



Middle Managers experiences of implementing the Balanced Scorecard at a public organisation in

Botswana

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A research report submitted in fulfillment for BUS5006W Master of Philosophy

Faculty of Commerce

University of Cape Town

2019

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Abstract

This study aimed to explore the experiences of middle managers in the implementation of the Balanced Scorecard (BSC) at a public organisation in Botswana. The BSC is regarded as the most widely used tool in measuring organisational performance globally. The public organisation in Botswana has followed global best practice and implemented the BSC to measure organisational performance; however, the organisation is repeatedly unable to meet its set objectives. To gain an improved understanding of managers' experiences of using the BSC, face-to-face, semi-structured interviews were conducted with eight middle managers at the public organization. Interview data were thematically analysed yielding five key themes: inconsistencies in training, the culture of the organisation, lack of communication, use of information technology and the disparity between individual and organisational performance. Based on the study findings, recommendations are offered to conduct needs analyses prior to introducing new systems, to assess the viability of such a system, and automating the balanced scorecard to reduce fatigue.

Keywords: Balanced scorecard, organisational performance, thematic analysis, Botswana, public sector

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Acknowledgements

I give all praise and honor to God the Almighty who has given me strength to complete this paper amidst all. Much appreciation is given to my supervisor Ameeta Jaga for the input she has put in to make sure this work is complete. I would also like to thank my employer, for providing me with resources to pursue my studies further. To my greatest blessing my Husband Pako and children Theo, Tseo and Peo, I want to thank you for letting me take up your time and using it for schoolwork. To my parents, thank you so much for being my biggest cheerleaders, always encouraging me to push further when I was losing hope, and last but not least, my friend Lesedi Moamogwe for sitting with me even at odd hours to complete my work and being my editor in chief I am forever grateful my friend.

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Dedication

This paper is dedicated to my late Grandfather Simon Mokgatle who believed in education so much that he made sure all his children finished school although he was not able to do so himself.

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Abbreviations

BSC: Balanced Scorecard

HPO: High Performance Organisation

PA: Performance Agreement

PMS: Performance Management System

Definitions

Public organisation: An unnamed organisation used as a case study in this study

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Introduction

Background

This study uses a public organisation in Botswana as a case of a parastatal. The public organisation was established under the Ministry of Basic Education, through an Act of Parliament (du Pré, 2015). The public organisation's customers are government schools in the country as well as 31% of private secondary schools and 68% of private primary schools (Public Organisation, 2017). The mandate of the organisation as specified in section 5 of the Act is to conduct national school examinations and any other examinations for the Ministry of Education and to issue certificates in respect of such examinations. The organisation also provides question papers and mark schemes to Primary Schools for the Standard Four Attainment Test (du Pré, 2015). In addition, it also conducts examinations and tests throughout the year on behalf of several external institutions, such as the Educational Testing Services (ETS) in the United States of America, the ABE (Association of Business Executives) at the University of London, and the CIE (Cambridge International Examinations). The primary objective of the organisation is to provide its own accessible, globally competitive qualifications through the provision of high-quality exams.

The growth in the middle class is posing challenges on the uptake of public examinations at secondary school exit level, more parents are enrolling their children into private schools and the public organisation is attempting to gain access to this market by recruiting more private schools to offer its qualifications. Entering into this market is a challenge as these schools are already testing their scholars using Cambridge Examinations, which is an international examining body while the public organisation is not (du Pré, 2015). The decline in the pass rate of government school leavers has also put the public organisation under scrutiny from the general public, along with political pressure on to improve the pass rate. There is already a motion to be tabled before parliament to amend the public organisation's mandate, which proposes that the organisation becomes a high-performance organisation (du Pré, 2016) with the view of enabling it to successfully carry out

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its mandate and gain a competitive edge. Consequently, the public organisation has developed structures, policies, and systems to create a high-performance organisation.

Of particular focus for this study, the public organisation adopted the Balanced Scorecard in 2013 as a strategic planning, monitoring and review tool and a management system designed to help everyone in the organisation understand and work towards a shared vision and mission (Public Organisation, 2013). According to Kaplan and Norton (1996), the BSC is a performance management tool that facilitates an organisation to reach its intended purpose through its vision and strategy. The balanced scorecard does this by balancing the organisation's financial and customer's perspectives, with its internal business processes along with its learning growth perspective through the organisation's strategy maps. The financial perspective entails satisfying the shareholders, this refers to the measurement of long-term gains for the organisation. The customer's perspective involves the measurement of an organisation's performance indicators that concern its anticipated or already existing customers, which is the satisfaction of an organisation's customers. The internal business processes relate to organisational processes, which generate worth for both customers and shareholders. These are to do with the value chain of the organisation as a whole. Learning and growth perspective involves initiatives that foster a culture of inventing and expansion of the organisation. That is the organisation's internal skills (Kaplan & Norton, 1996).

Kaplan and Norton (1996) assert that the BSC sets out the organisation's strategy and helps keep it up to date through annual reviews. The organisation's communication strategy can be derived from the scorecard as it facilitates communication throughout the organisation, individual employee goals and unit goals are aligned to the strategy, objectives are also aligned to the organisation's long-term goals, and it guides as well as enables performance reviews. The balanced scorecard measures an organisation's performance by translating the organisation's mission and strategy into measurable performance indicators (Amaratunga, Baldry & Sarshar, 2001, Dror 2008, Johnsen, 2001, Mollenman, 2007). The Balanced Scorecard is also viewed as a tool that the

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organisation uses to plan, as well as to follow processes using selected performance measures to drive its strategy (Chan, 2004, Niven 2005, McPhail, Herington & Guilding, 2008). Performance agreements and assessments at the individual level are supposed to be aligned to the public organisation's strategic initiatives so that employees' performance leads to the organisation realizing its strategic objectives. The overall annual performance rating of the public organisation is based on cumulative assessments of staff (Public Organisation, 2016c). The assumption behind the BSC approach is that high individual performance would equate to high organisational performance (Kaplan & Norton, 1996).

The public organisation strategy has nine strategic objectives. Each objective has initiatives that drive a particular objective (Public Organisation, 2016b). Managers' success in driving the initiatives thus impacts strongly on the public organisation's overall strategic performance (Public Organisation, 2016a).

Problem statement

The last strategy report showed that the public organisation is at high risk in terms of its strategy implementation. The organisation faces a critical problem in that there is a large discrepancy between the performance scores of the organisation and those of individual employees. Variance is used to measure the performance of the strategy; it indicates initiatives' compliance to set timelines. An overall variance of 0% means that all initiatives were implemented as planned. If variance is 1% and above, it indicates that there was a deviation from the set timelines. In the case of the public organisation in 2015/16, the average deviation of initiatives to scheduled timelines was 17.11%. This means that the organisation is at high risk of not meeting targets and as such, immediate action needs to be taken (Public Organisation, 2016a). On the one hand, the PMS reports that the annual organisational performance score for the same financial year stands at 103.7 against a target of 105%. This means that the organisation is exceeding its expectations, as 86% of

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employees were rated as exceeding expectations, 3% as outstanding, 10% performed according to what was expected of them, while 1% of employees' performance was below expectation. In this year no employee's performance was recorded as unacceptable (Public Organisation, 2016c). Hence despite the investment in the BSC, the public organisation is experiencing inconsistency between the theoretical purpose of the BSC and between the organisation's strategic objectives and individual performance. Furthermore, according to an employee satisfaction survey conducted in 2016, employees of the public organisation stand in the middle ground when it comes to whether they know how to use the PMS tool or not. The survey results show that 50% of the participants agree with the statement that they know how to use the tool and the other 50% disagreeing with it (Public Organisation, 2016b). These results are concerning if only 50% of employees understand a tool that is supposed to be driving the organisational strategy.

Although Hall (2017) suggests that the automation of BSC is important for the BSC implementation, the public organisation has adopted a manual tool due to funding issues. The Ministry of Education, in general, is experiencing funding issues and this has affected its parastatals as well including this public organisation. It is a non-profit organisation and wholly relies on the government for funding. This has placed limitations on the implementation of the BSC (Public Organisation, 2016c).

Management commitment and support is an important factor to make sure that performance measurement is effective (Hall, 2017). Managers have a critical role to play in the implementation of the BSC; they have to make sure that the employees they supervise have signed their performance agreements, reward high performance as well as manage poor and non-performers. They are responsible for cascading directorate scorecards and ensuring there is alignment between individual goals and directorate goals (Maclean & Maseti, 2016).

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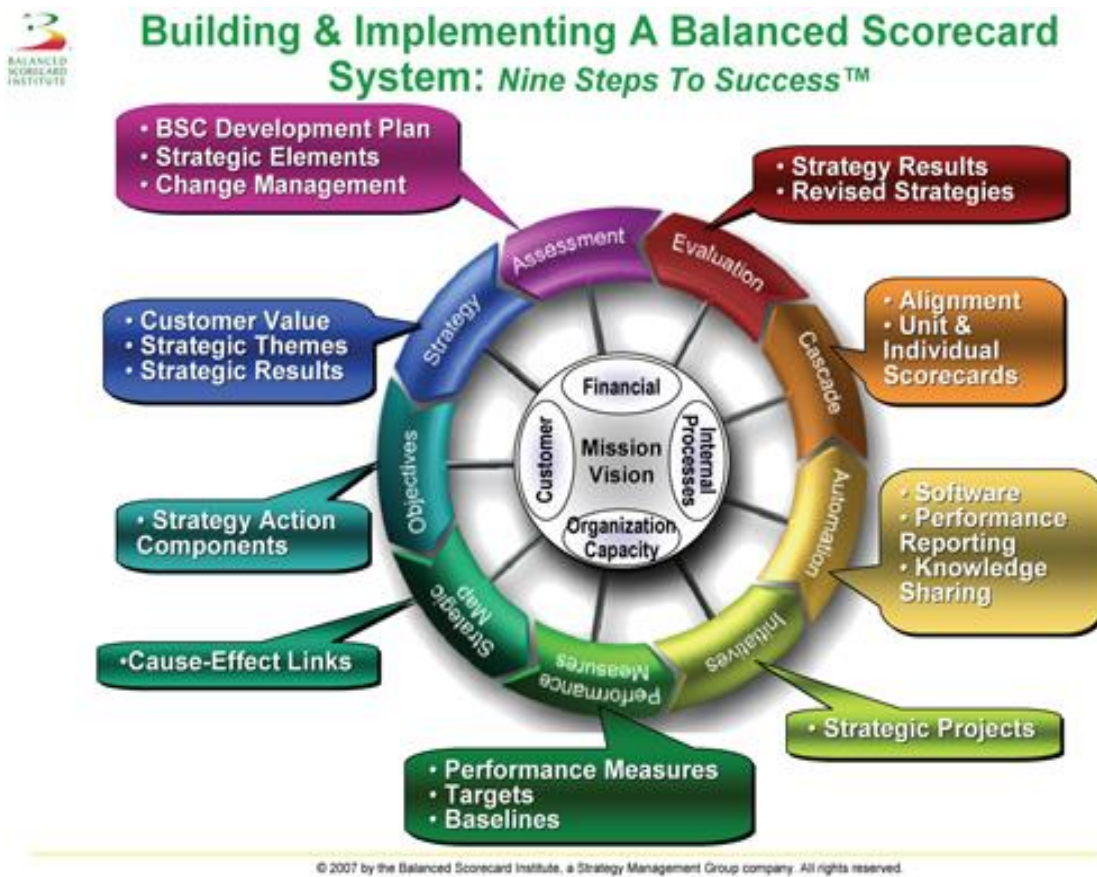


Figure 1: The nine steps to a successful BSC.

Research Aims

This study aims to understand the experiences of middle managers in implementing the BSC. This may explain the inconsistencies in the disparity between individual and organisational performance, identify where the exact problem may lie and propose solutions.

Research question

What are the experiences of middle managers in the public organisation in implementing the BSC?

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Literature Review

Performance management is defined as an evaluation of employees as work towards determined objectives. Performance management it is seen as a continuous process as a management tool that is intended to provide organisational goals (Dzimhiri, 2008). Whilst, organisational performance is an occurrence in where organisations are rated as more prosperous than others and this could mean success in terms of organizational growth, stock exchange or even profits (Hamann, Schiemann, Bellora & Guenther, 2013). Organisational performance is also defined as a state of advancement of an organisation (Amaratunga, Baldy & Sarshar, 2001). An important factor in organizational performance and performance management is performance measurement. Performance measurement is an important activity that results in getting information on performance, it is supposed to be reliable and valid in order to produce this information (Amaratunga, Baldy & Sarshar, 2001). However, because job performance during m is multidimensional and affected by several factors some being cognitive and others not, throughout measurement, the measurement problem will probably continue to be a problem (Austin & Villanova, 1992). Austin and Villanova (1992) argue that performance should be measured over numerous doings as opposed to just a single doing or conduct. They say that there is no sole measure that can accord one with a perfect performance target (Bergman, Donovan, Drasgow, Overton & Henning, 2008). For purposes of this study organisational performance will refer to how well the organisation is doing in terms of the strategy implementation.

Theoretical Framework

This section deals with the theories that have influenced this study. These are theories that underpin performance management implementation in relation to this study.

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Agency Theory

In terms of this theory an individual known as the agent is appointed into a position to make decisions on behalf of another person who is known as the principle. In a business this would be the employees making decisions on behalf of their stakeholders. The agent's role is to increase shareholder value in consultation with the principle. The decisions that the agent makes on behalf of the principle have a direct impact on the principle, hence this theory is important in explaining performance management (Shapiro, 2005, Puyvelde, Caers, Bois & Jegers, 2012). In this theory management in an organisation has to work with shareholders to generate the organisation's strategy. Consultation also takes place when drawing up the mission, vision, and objectives of an organisation. This theory brings in the importance of top management in the formulation of the organisation's strategy. Agency theory is of the view that there should be collaboration between management, stakeholders, and customers (Laffort & Martimost, 2002, Heath, 2009).

Expectancy Theory

Vroom's expectancy theory is based on the relationship between effort, performance, and rewards. That is for someone to earn higher rewards they have to put in more effort which in turn will lead to them performing better in the set task. It suggests that people are either motivated or not depending on what they will reap after completing a task. It is theorized that people modify their behavior in an organisation based on rewards they will get. These rewards are normally positive (Vroom, 1964, Brandi & Kemelgor, 2015). Baakeel (2018) suggests that effort, performance, and reward are related, that is if the organisation makes an effort to apply performance management fairly and the reward is beneficial to both the organisation and the employee then the employee's motivation levels to reach the organisation's desired goals will also be high.

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Goal-Setting Theory

This theory suggests that for an individual to be motivated to perform they need to set goals. It suggests that if the individuals are not able to attain the goals, they drive themselves to do better or even adjust these goals to make them more attainable. For employees to perform at optimal level they need to be involved in the setting of these goals so that they own them (Locke & Latham 2013). To encourage employees to perform better one needs to help them set goals (Locke, 1966, Locke & Latham, 1990). If the organisation sets goals and ways to help monitor the attainment of these goals, employees will have a clear direction of what is expected of them (Locke & Latham, 2006).

Management programs such as the Balanced Scorecard (BSC) have been developed and their adoption is often affected by various factors. It often takes management time to adopt these programs as such the timing of the introduction of the concept affects the implementation of management concepts (Padovani, Yetano & Orelli, 2009). Changes in the political environment such as changes in government can either delay or fast track implementation depending on the sort of changes that are going on in the political sphere. Implementation also depends on the continuous support that the political environment tends to give (Padovani, et al., 2009). This could also be the regulatory framework that the local government provides (Qui & Tannock, 2010). Top management view about a concept influences the adoption of the concept in the organisation, if the concept is considered current it is likely to be adopted. The sector in which an organisation operates can influence their adoption of a management concept as well. This can be in the form of pressures from customers, competitors or the market in which the organisation operates (Qui & Tannock, 2010). The Balanced Scorecard like any management concepts is not immune to external factors that affect its success.

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The Balanced Scorecard framework

The idea of the balanced scorecard was to move away from financial measures of performance and have a tool that measures both financial and non-financial measures of performance, these measures have to balance. According to Kaplan & Norton (1992), the balanced scorecard has four perspectives namely the customer perspective, internal business perspective, innovation, and learning perspective and the financial perspective.

The financial perspective has to do with how the organisation wants its stakeholders to perceive it (Pineno & Christini, 2003). These perceptions are in terms of profit and returns (Punniyamoorthy & Murali, 2008). The customer perspective entails how the organisation wants its customers to perceive it (Pineno & Christini, 2003). This entails identifying the target market, its division, and its measures. It also includes how well the organisation performs in those divisions as well as how satisfied the customer is (Punniyamoorthy & Murali, 2008).

The internal business perspective entails the organisation identifying which internal business processes can improve their performance (Pineno & Christini, 2003). It looks at the organisations' productivity, yields, savings and future growth of the organisation (Punniyamoorthy & Murali, 2008). The learning and growth perspective encompasses how an organisation can maintain, fulfill and grow their employees for them to excel at their given tasks (Pineno & Christini, 2003). These are the aptitudes the business must do well to achieve internal processes that generate value for customers and shareholders. Employee loyalty, skills, and competencies are of paramount importance here (Punniyamoorthy & Murali, 2008).

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Although the critics say the BSC lacks a theoretical framework (Bessire & Baker, 2005; Norreklit, 2000), Sigalas (2015) suggests that imperial investigations provide that there is evidence to support the traditional grouping of these performance indicators into four perspectives. These assertions were drawn from a study that was however conducted in Greece on medium to large organisations, which may not make these findings applicable in this setting. Isoraite (2008) suggests that strategy maps are a vital innovation from the BSC. These maps provide an organisation with a framework of the organisation strategy. They are built around the four perspectives and ensure that objectives are aligned and capture the cause-and-effect relationships.

Benefits of the balanced scorecard

With about 50% of Fortune 1000 companies in North America and about 40% in Europe using the BSC, the BSC is one of the most popular management tools used (Bain & Co as cited in Pineno & Cristini, 2003). Philips electronics has benefited from the use to the BSC in that it has allowed them to align their organisation's vision, get employees to concentrate on how they fit into the organisation's strategy as well as equip them with knowledge of what makes the organisation achieve its set goals. The BSC allows the organisation to translate the strategy into action, which in turn allows the organisation to make use of its hidden assets and knowledge (Pineno & Cristini, 2003). The BSC is a powerful tool that when applied correctly can yield a lot of benefits for the organisation. It can be considered as one of the elements of effectively managing performance (Perkins, Grey & Remmers, 2014). The BSC can improve the organisations' overall performance. It also helps the organisation to transform its strategy into operations, in turn, planning and directing becomes an everyday ongoing process. The BSC also helps the organisation to be able to align its processes, services, competencies, and units of the organisation (De Geuser et al., 2009). Pineno & Christini (2003) suggest that the BSC can benefit the organisation by interpreting the vision, mission, and strategies of the organisation. Through the BSC the organisation can explain and

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bring into line objectives and measurements. The organisation can communicate these objectives and measures, as well as bring on board strategic initiatives, human resources, compensation with performance as well as provide feedback on strategy.

Factors Contributing to Effective Implementation of Balanced Scorecard

Human Resources

Human resources are an important factor in driving an organisations performance. As such an organisation needs to carefully consider its human resources capabilities and skills when implementing a system. Implementation of a system cannot be realized unless employees accept a system (Dyball, Cummings & Yu, 2011). The right attitudes towards the BSC is suggested to positively affect the implementation of the BSC, this requires that the organisation channels the attitudes of their employees in the right way (Islam, 2007, Woods & Grubnig, 2008).

For an organisation to reap the benefits of a BSC, careful consideration must be taken (Kaplan & Norton 2001), this can be achieved by generating smart objectives for the scorecard. These objectives are derived from the organisation perspective wherein all perspectives are measured, and a choice made by deciding which department or division in an organisation will be responsible for the scorecard. This also entails getting buy-in from top management and selecting a team that will be responsible for the scorecard (Niven 2003).

Communication

An organisation needs to also put a communication plan in place and since the balanced scorecard is a project the organisation also needs to have a project plan as well as an implementation plan. For the BSC to be effectively designed teams need to collect and disseminate

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background material. There is also a need to generate the organisation's mission, vision, strategy, and values. The organisation needs to get feedback from employees as well and generate casual and effective linkages within the objectives. The targets that the organisations generate should have measures (Niven, 2003). When it comes to effective implementation, the strategy needs to be thoroughly cascaded down, there needs to be a relationship between compensation and the BSC. The BSC also needs to be revised from time to time and computerized (Niven, 2003).

Communication is also vital in the implementation of the BSC, employees must understand the roles they play to achieve the set objectives. This communication should be continuous as well as interactive, which means getting feedback from employees (Hannabarger, Buchman & Economy, 2007). Pineno & Christini (2003) also emphasizes the need for communication when implementing the BSC, these can be in the form of meetings, memos or surveys. It entails getting employees, customers as well as suppliers to talk. People who do the job cannot be ignored (Pineno & Christini, 2003).

Criticisms of the BSC

The BSC has also been criticized for ignoring the contributions that employees, suppliers, and stakeholders make in the implementation of the strategy (Flak & Dertz, 2005). This is also backed by Neely, Adams & Platts (2002), who suggest that the BSC fails to factor in other aspects which are critical to the running of an organisation, these elements include competitive perspective, employee perspective, supplier performance perspective, product/service quality perspective and environmental perspective. This places limitations on the completeness of the BSC (Neely et al., 2002).

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Implementation of the BSC is done differently in organisations, it is difficult to use one approach for all organisations, attempting to do so may lead to failing to inspire knowledge (Sharma & Gadenne, 2011). Another limitation of the BSC that hampers its implementation is that it does not provide guiding principles on how performance measures are selected and it is also difficult to get feedback from the customer perspective (Dror 2008).

Challenges in the implementation of the Balanced Scorecard

According to a KPMG report (as cited in McCunn, 1998), more than 70% of organisations fail at implementing the BS. Tayler (2010), suggests that the implementation process of the balanced score card remains an under-researched area. Despite that, some success stories of the BSC implementation have been cited such as De Geuser, Mooraj, Oyon (2009) study which surveyed 76 businesses and found that BSC did improve organisational performance. Implementing the BSC can be a daunting task because of the work that is put in to develop strategy maps (Madsen & Stenheim, 2014). Madsen & Steinhem (2014), categorise the challenges of implementing the BSC into four categories namely; conceptual, technical, social and political challenges. The conceptual challenges are related to understanding of the BSC concept, its causal relationships, the generation of strategy maps as well as customizing the BSC to the organisation. Technical challenges are those that have to do with the technological aspects of the scorecard. Here emphasis is placed on measuring the objectives. Social challenges are related to organisational culture, lack of input from influential staff members, and commitment challenges from top management. Political challenges are those that have to do with allocation of resources and time, ability to keep the enthusiasm about the BSC especially in difficult times as well as the capability of the organisation to deal with resistance (Madsen & Steinhem, 2014).

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Top Management Support

These failures are attributed to the insufficient support from top management, great emphasis on short term goals rather than long term goals by top management as well as the absence of technologically advanced information systems (Chan, 2004). Therefore, to successfully implement this concept, top management's roles and responsibilities need to be clearly defined. Implementation challenges of the BSC often stem from the top, these come about as a result of not being able to comprehend the scorecard, lack of top management commitment, and not prioritizing the balanced scorecard because quite often organisations implement the BSC along with other projects (Parmenter, 2002). The success of the BSC depends largely on top management knowing what they need to do. These leaders also need to be accountable for the BSC implementation (Hannabarger, Buchman & Economy, 2007). When implementing the BSC Tayler (2010), suggests that managers need to be involved right from the onset when the organisation selects initiatives that go into the BSC, this will, in turn, increase ownership and commitment from management. Pineno and Christini, (2003) place emphasis on management, they need to tell people what is expected of them and utilize people's capabilities and skills. Once employees are on board then management can move on towards bringing customers on board.

Change Management

Some challenges are attributed to a lack of focus on change management, developers of the BSC have failed to identify structural obstacles that could hamper the implementation of the BSC as such when an organisation faces such they do not know what to do and often set it aside (Kasurinen, 2002). Some of the planning and implementation challenges are as a result of not getting management to buy into the project, not being able to generate an implementation process and not getting a clear direction of the system and its intended purpose (Poister, 2003).

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Employee Engagement

From a behavioral perspective, the implementation of the BSC is affected by employee buy-in as well as a lack of understanding from low-level employees because of the top-down approach. As such the BSC may not address human relations standards (Johanson, Skoog, Backlund & Almqvist, 2006). Kaplan and Norton, (2005) also perceive behavioral reasons as factors that influence the implementation of the BSC. These factors could include but not limited to training, availability of resources, the alleged ease of use and the utility of the BSC. Therefore, an organisation needs to invest in making employees aware of the BSC because a robust awareness of the BSC's usefulness greatly influences the way employees perceive the BSC (Islam & Kellermans, 2006).

Organisational Size

The size of the organisation may also affect the adoption of the BSC, that is it is suggested that the BSC is adopted quicker in smaller organisations than in larger ones (Tennant & Tanoren, 2005). However, Sigalas (2015) suggests that only medium to large organisations can have the resources to develop and maintain a tool such as the BSC. Lucianetti (2010), suggests that strategy maps are an important aspect of the BSC, from the 91 surveyed organisations it shows that without strategy maps the scorecard is affected negatively. The results of the study also show that failing to adopt the BSC as Kaplan and Norton (2005) suggested results in organisations failing to reap the benefits of the BSC by not being able to fully utilize the BSC. When discussing the benefits of BSC it is also essential that the researcher knows which generation of the BSC they have used as this is important in the analysis of the process and adoption of the scorecard. It is important to know which scorecard one refers to be precise about ones' argument (Perkins, Grey, & Remmers, 2014).

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The use of the balanced scorecard in public and non-profit organisations

According to Chang (2007), the public sector has changed the way it operates, the public sector is becoming more accountable just like the private sector. The idea to reform the public sector has become an area of interest worldwide. The public sector is succumbing to pressures from both internal and external factors for them to show improvements in their performance (Wisniewski & Olafsson 2004, McAdam, Hazlett & Casey, 2005). In its attempt to compete in the global economy the public sector is faced with several challenges. Many of the systems fail even before they are implemented, whilst other organisations end up with a system that is not worthwhile (Poister, 2003). This has resulted in the adoption of management concepts such as the BSC. Although the BSC is a financial driven concept, it can be implemented in non-profit/public institutions by placing customers' perspectives at the top instead of the financial perspective. This is done because the idea is providing customers with cost-effective facilities, as customers and low costs are the most important aspect of the public sector. Employee acceptance is also considered an important aspect of the implementation of the BSC (Kureshi 2011, Niven 2005).

The benefits that the public sector could reap from the BSC include, connecting the organisation's strategy and the daily operations of the organisation. The BSC enables an organisation to generate a focused plan to achieve the organisation's deliverables, it also allows the organisation to change and place emphasis on what exactly they ought to achieve. It allows the organisation to be able to align employees with initiatives which result in performance improvement (Kaplan, 2001).

Non-profit organisations encounter challenges when attempting to draw up their strategy, quite often they generate a list of programs and initiatives instead of planned results. As such measurement of objectives becomes cumbersome (Kaplan, 2001). They are also not able to come

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up with the actual mission of the organisation which distorts the scorecard. Organisational culture of not trusting management concepts also has a negative bearing on the implementation of the BSC. Nonprofit organisations also encounter challenges by using underperformance of employees as a disciplinary measure. The shortage of skilled manpower that can develop advanced scorecards also affects the BSC implementation in public institutions (Niven, 2002, Sharma & Gadenne, 2011). The cascading of the BSC in the public sector also has a bearing on the failure to implement the scorecard. Another factor that affects the implementation of the BSC in public institutions is employee motivation. Morale is often low as these organisations are not profit-driven. Information technology constraints also often affect these organisations, although information technology is seen as a vital aspect of the BSC implementation (Umashev & Willet, 2008, Sharma & Gadenne, 2011). The challenges faced by the public sector when trying to implement the BSC are distinctive because compared to the private sector the public sector is answerable to the general public that the organisation operates in (Sharma & Gadenne, 2011).

The complexity of the BSC makes it difficult to implement in public institutions compared to the private sector because of the inability of the BSC to identify and define the different stakeholders in the public sector (Greatbanks & Tapp, 2007). The development of key performance areas in public institutions is a challenge because performance cannot be measured easily when compared to the private sector. Introducing a new system such as the BSC in such a difficult environment poses challenges in management as well as motivation of employees particularly when the BSC was implemented through a top-down approach. This approach may lead to middle and low management not fully accepting the BSC (Othman, 2006). However, it is worth noting that after futile efforts to try to implement the BSC, top management attempts to correct the mistakes they encountered. This may be done through the involvement of other management levels in generating performance indicators (Sharma & Gadenne, 2011).

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Adoption and implementation of the balanced scorecard in the Botswana Public Sector

The concept of performance management system in the Botswana public sector was introduced in 2004/2005 with the view of moving towards a culture of measurable outcomes. This would, in turn, improve reward systems, which would be based on quantifiable measures. It was done in an attempt to improve the productivity of the public sector to be able to compete in the global economy just as many public sectors are doing in the world (Hope, 2002). The experiences of the performance management system in the Public Sector in Botswana show that the performance management system is likely to increase performance and improve the public sector service delivery to their customers. The challenges that are faced by Botswana in its attempt to implement performance management system, include (Dzimhiri, 2008) lack of awareness, that is employees in the public sector have little or no training on performance management system and they rely on consultants to help implement systems. Other challenges include a lack of commitment, both low level and top-level employees are not committed to the system implementation. There is also resistance from both low and top management especially top management who do not want to be told to make changes to their work (Dzimhiri, 2008)

The implementation of the BSC is also hampered by problems associated with Performance Improvement Coordinators, who are supposed to be driving performance in the organisation. These problems include; little support from their teams, lack of skilled manpower, role overload because along with committee duties they have other day to day duties to perform (Dzimhiri, 2008). The implementation of performance measurement concepts is also faced with funding difficulties, that is insufficient funds are allocated to the design and implementation of systems which makes it difficult to either complete or implement a performance management system fully. The public sector is also characterized by reform fatigue with the government implementing so many concepts

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to improve the efficiency of the public sector, employees are left feeling overwhelmed since a lot is going on at the same time (Dzimhiri, 2008). The implementation of the BSC journey has not been an easy one, these challenges have made it difficult to reach most of the organisational goals. These challenges include not being able to generate suitable measures with targets, cascading the strategy, prioritizing, and effectively linking budget to planning. The introduction of the BSC has also brought about misunderstanding amongst employees (Hacker, 2009).

There are very few studies on the implementation of the BSC in the public sector in Botswana, as such this study will aim to explore the BSC's implementation at a public organisation, focusing on middle managers' experiences towards the implementation of the BSC. This study will thus add to the body of knowledge on the use of the BSC in Botswana and reduce the knowledge gap.

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Method

This research aimed to investigate the experiences of managers in the implementation of the BSC at a public organisation in Botswana.

Research Design

This study was a qualitative, exploratory study. The qualitative research design was suitable for this study as it allowed the researcher to gather in-depth knowledge about what is being researched (Babbie & Mouton, 2007). The exploratory study allowed the researcher to discern why the organisation is not achieving what it has set out to achieve (Whisker, 2008) through investigating middle managers' experiences of implementing the BSC to gather new insights and gain new knowledge about the phenomenon (Robson, 2002). This approach was used to determine the possible problems that the organisation encountered could be and how the organisation could address the problems using the insight gathered from the interviews. This is because qualitative research method allows for producing in-depth and illustrative information to understand the different facets of the issue at hand, it also allows us to explore areas of human behaviour that cannot be quantified (Almeida, Faria & Queiros, 2017). Qualitative research is usually conducted in natural settings, it is largely based on rich description of a phenomena and employs multiple-gathering methods, and uses an inductive approach to data analysis. The researcher collects differing experiences (Creswell, 2003). The researcher observes, and comes up with facts in order to explain the underlying cause of the observed behavior (Cunliffe, 2011). Since the study wanted to explore the implementers of the BSC, who are middle managers in the instance of this public organisation, the qualitative approach is appropriate because the sample size is small to use quantitative approach. Hence the study views middle managers as key informants who participated actively in implementation of BSC. The study also wanted to explore experiences observed hence

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the qualitative approach is useful in developing the constructs or themes which could be used to build quantitative instruments in the future when the study is opened to larger group.

Sampling and participants

Collection and analysis of all available data is not always possible due to restrictions of time, money and access and such the use of sampling is necessitated (Saunders et al, 2009) for the researcher to get information. Sampling refers to the selection of a subgroup of individuals from within a population to estimate the characteristics of the whole population (Saunders et al, 2009). The sampling method used in this study was purposive sampling. Purposive sampling is when participants have to meet a certain criteria in order to be able to answer the study's research question (Saunders et al, 2009). In this case, the participants needed to be managers who had been trained by the BSC Institute and who have implemented the BSC with their teams at the public organisation.

The organisation has seven Directorates, these Directorates have divisions, and each division is headed by a manager. In total, the organisation has 15 managers. In a qualitative study, the sample size or ensuring representation is not foremost for the researcher. Theoretical data saturation instead is employed. This is where new participants in the study no longer offer new knowledge or insight to the study (Mason, 2010). Data saturation was reached after six interviews in this study. The researcher continued with two more interviews and thus eight participants were deemed adequate for this study. Of the eight participants, four were female and four were male. The participants' age ranged from 30 to 60 years. Their years of experience in the company ranged from three years to eight years. The participants either had worked with the BSC from the time of adoption until implementation or had come in while it was being implemented. All participants were professionals with at least a bachelor's degree.

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Table 1: Participants' Demographics

Participant	Age Range	Gender	Years of experience
1	30-44	Female	3-5
2	45-60	Male	6-8
3	30-44	Male	3-5
4	30-44	Male	3-5
5	45-60	Female	6-8
6	30-44	Female	3-5
7	45-60	Male	6-8
8	45-60	Female	6-8

Note: Age and years of experience were used as range as it was thought to be personally-identifying information.

Procedure

Gatekeepers are people who can deny or facilitate access to the target population, they are the parties that have vested interest in the wellbeing of the participants or the issue at hand (Blanche, Durrheim, Painter, 2008). To conduct the study, permission was sought from the organisation's research directorate. A letter was written by the researcher addressed to the CEO and attached was a letter from the university, interview questions, and the research proposal.

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After permission was granted by the public organisation, ethical clearance was sought from the University of Cape Town's commerce faculty ethics in research committee. Once ethics approval was obtained, the researcher sent all eligible participants an email to volunteer to participate in the study, if they agreed, an interview was scheduled to take place in their office. An email was sent to the participant prior to the interview detailing the aims of the study and the context. At a scheduled interview time, the researcher met with the participant in their offices and further explained the aims and objectives of the research before the start of the interview. To establish informed consent with the participants, the participant was asked to read and sign the consent form. The consent form included the aims and purpose of the study and how the interview would proceed. Possible inconveniences of taking part in the study were discussed as well as the possible benefits of the study. Participants were also informed that participation was voluntary and that they could withdraw at any point should they wish to do so at no cost. Participants were also provided with the researcher's details and contact information as well as the researcher's supervisor's details.

Data was gathered using the triangulation method. This method involves using different sources of data to gather information (Blanche, Durrheim & Painter 2006). Interviews with managers in the public organisation as well as document analysis. This approach improved the quality of the study by giving a focused idea of where the problem lies (Blanche, Durrheim & Painter 2006, Saunders et al 2009). The triangulation method allows for one to address a broader range of historical, attitudinal and behavioural issues and improves the quality of the findings compared to relying on a single source of information (Yin, 1994).

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Interviews

For this study in-depth, semi-structured, face to face interviews were conducted. The interviews lasted between 45 minutes to one hour (Refer to appendix 1). Semi-structured interviews were used because they allowed for follow up questions whilst gathering data. Interviews are also suitable to collect data when gathering information about people's experiences as one can gather detailed information regarding the subject matter (Whisker, 2008). This is because interviews allow for immediate clarification of a point or if the participant does not understand the question. Semi-structured interviews allowed participants to express themselves in detail with little interruption from the researcher, interviews, especially face to face, allow the researcher to observe behaviour and gather information that may be sensitive to ask as well as to note reactions to the questions posed (Babbie & Mouton, 2007). The interview questions were guided by the literature reviewed. The interview guide was discussed with the researcher's supervisor and submitted to the Commerce Faculty's ethics in research committee at the researcher's university as part of her ethics application.

The interviews were semi-structured allowing the researcher to probe on answers being given (Whisker, 2008). The interviews were audio-recorded with permission from the interviewees, and the researcher took notes during and after the interviews. After the interviews, the data was transcribed by the researcher to allow familiarity with the data. The interviews were in English and in some instances Setswana words were used where the researcher translated them into English during transcribing as Setswana is the researcher's first language.

Document Review and analysis

This involved the reading, reviewing and interpreting of organisational documents. Organisational documents including performance agreements and appraisals of employees,

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employee performance management reports and strategy management reports were also reviewed to gather data to get in-depth knowledge. This was done to get background information as well as corroborate the data with the data gathered from interviews as well as to supplement the data already gathered (Whisker, 2008). They were used as primary sources of data to explore the implementation of BSC by the researcher. The document review was augmented by in-depth interviews to improve the reliability of the data collected. The data was gathered and organized together with interviews into themes.

Data Analysis

The data was analysed using Braun and Clarke's (2006) six steps of thematic analysis. The main reason why thematic analysis was used was because this method offers the advantage of extracting in-depth information from the data gathered and it is the most widely used method. Through this method, one can gather fundamental notions and expectations (Braun & Clarke, 2006). The steps followed included becoming familiar with the data, generating initial codes, searching for the themes, reviewing themes, defining the themes and writing them up (Braun & Clarke, 2006). In the first step, interviews were transcribed and a process of familiarizing one with the data was carried out through repeated readings and interaction with the data and listening to audios, initial thoughts were also noted and written down (Braun & Clarke, 2006). In the second step, data were read again, and possible ideas were highlighted, and preliminary codes drawn up to inform the themes (Braun & Clarke, 2006). In step three, the data was collated into a meaningful classification with regards to managers' experiences of the implementation of the BSC. In step four, a search for themes was carried out, interpreting them and sorting them into overarching themes. These themes were refined to ensure the data in them were coherent and meaningful (Braun & Clarke, 2006). In step five a continued revision of the themes and subthemes was carried out to share the managers' experiences of the implementation of the BSC and they were defined and

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named (Braun & Clarke, 2006). In the final step of a thematic analysis a report of the findings is produced and presented, this report addresses the research question through the provision of compelling and concise empirical information drawn from the study (Braun & Clarke, 2006).

Ethical considerations

Entry to the participants was negotiated and permission was granted prior to the start of the research. The participants were asked permission if the interviews could be recorded. Participation in the study was voluntary and the information that they gave was kept confidential and used solely for this research project. Information about the participants was made available only to the researcher and her supervisor. The participants' identity was kept confidential and if in any way the information they provided seemed to reveal their identity the information was masked or not used in the study. The participants were given participant numbers from one to eight which was used in place of their names. The participants had a chance to read through the material once the data was transcribed and they were allowed to withdraw from the study at any time if they wanted to. All audio recordings of interviews were deleted as soon the transcription was done and all transcribed interviews were kept in a password protected USB. This was done to not place the participants at risk. In an effort to protect data privacy, the researcher sought permission to conduct the research using the organisation as a case study prior to commencing research, and permission was granted. The organisation's name was undisclosed, and as such the researcher used the words public organisation instead of the substantive name.

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Rigour

Rigour refers to the ability to achieve true findings and consistency throughout the research process. It means that another researcher can conduct the same study and follow the steps followed with ease, this includes the credibility as well as the trustworthiness of the study (Morse, Barrett, Olson & Spiers, 2002). Credibility refers to whether or not the findings of the research are authentic, it is concerned with the quality of the data gathered (Morrow, 2005). To achieve credibility in the study the triangulation method was used to collect data, this meant the use of multiple data sources (Morrow, 2005). The researcher also increased the credibility of the study through prolonged engagement that is the researcher continued interviews until they reached data saturation. Data saturation means that the researcher does not get any new information from the interviews. This was also done by making sure the interviewees were from different departments in the organisation. Trustworthiness which is another aspect of rigor refers to the neutrality of the information gathered. This was achieved through the researcher reading organisational documents extensively as well as using the researchers understanding of the subject and comparing with what was being said (Morrow, 2005).

Reflexivity

Reflexivity refers to providing an account of the researcher's role in conducting the research, these are also the subjectivity that the researcher brings into the research, and it is about being open and honest about this subjectivity (Jootun, Mcgheen & Marland, 2009). In this study, the researcher may have brought in their own bias since the researcher works for the organisation in the human resources unit. The researcher may have pre-conceived notions about the topic since it is an area in which she had worked in. The researcher personally knows the participants in the study and this may have led to participants giving certain answers to questions. To guard against this bias the researcher engaged the supervisor throughout the process.

Findings and Discussion

This study sought to explore the experiences of managers in the use of the BSC as well as their attitudes towards the BSC. This was achieved through conducting semi-structured interviews with the managers and a review of relevant documentation on the implementation of the BSC at the public organisation. This chapter presents the results. Verbatim quotes from the interviews are included using unique numbers assigned to each respondent. Below are the themes and the sub-themes that emerged during data analysis and a discussion of the findings.

Theme One: Inconsistencies in training

Table 2

Theme one: Inconsistencies in training

Subtheme	Description
Inconsistent training	Some participants are not able to recall if they have been trained on the BSC or not, some were not inducted on the public organisation scorecard, of the ones that the strategy report reveal that were trained some have since left the employ of the public organisation .
Different interpretations of the BSC	The employees of the organisation seem to have different understandings of the BSC

A theme that emerged concerned awareness of the BSC and training in the BSC. “Although the organisation’s Strategic Management System was developed using a series of workshops attended by senior management and other employees drawn from different areas of the organisation” (Public Organisation, 2013: 3). From the interviews, some participants indicated that they had received

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training or awareness at some point in their career although some said it was not at the public organisation. Those who had received training while at the public organisation felt that they needed a refresher course as they received the training before they understood what was going on. Some were not sure if they had received training or not.

“I don’t quite remember if I was trained, honestly.”

(Participant 3)

“No not really, it wasn’t sort of training just for the purpose of balanced scorecard but when I was doing my masters, here in the public organisation there hasn’t been any training even during induction.”

(Participant 6)

“When it’s rolling, moving forward, there is nothing in place for new people.”

(Participant 5)

A lack of skilled manpower is regarded as one of the factors that affect the implementation of the BSC. The failure of management to understand concepts of the BSC hampers the implementation of the BSC (Chan, 2004). This means that it is imperative that the public organisation trains its managers so that they are able to drive the strategy of the organisation. Neely (2007) suggests that learning and growth enable the organisation to cope well with changes in the environment. As such if the public organisation is not training its employees they will fail to adapt to the changing environment. Some respondents recommended that they be retrained on the BSC.

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Despite the various views on training and awareness of the BSC, the participants felt they were competent to drive the organisation's strategy, as one of the respondents said:

"In terms of competencies yes I am competent."

(Participant 2)

Subtheme: Different interpretations of the BSC

From the respondents it seems managers have different interpretations of the BSC, they do not have a common understanding. This is even evident from the PMS report, which reports that employees have different understandings and administration of the PMS tool (Public Organisation, 2016).

"The tool maybe needs to be customized, the BSC looks like it can work for an organisation that is making profit."

(Participant 1)

"But the BSC is dynamic you can change it to suit your needs."

(Participant 2)

"There is a general lack of understanding from their part which often results in them putting objectives that have no link to their work. Until we have a different outlook on PMS which is essentially about your performance and how it can be improved we cannot have the funnel that BSC talks about."

(Participant 2)

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“BSC is ok, but we are the ones who write down redundant objectives. Alignment is not there. If something like that happens then nobody is interested in the BSC, because otherwise, the BSC is just a document doesn't lead us.”

(Participant 3)

“Sometimes people are not able to tell you what is of strategic nature and what is an operational issue, even when you develop or review the strategy you will find that there are some things that should be treated as operational issues being put into the strategy.”

(Participant 4)

“Directors will argue that they have done work, some say you can perform well operationally and not strategically in my mind it doesn't add up because what are you doing operationally, as whatever you do operationally should be contributing to the strategy.”

(Participant 5)

“There is also this thing that at this public organisation we do things as projects, I don't understand that we are doing things as projects then you can excel operationally that is not feeding on the strategy.”

(Participant 5)

From these responses, we see the varying interpretations of the BSC. These differing interpretations may be due to the inconsistencies in the training that managers experience. It is also worth mentioning that not all respondents were employees of the public organisation when implementation started, so those who came in after implementation bring in their ways of understanding the BSC as there is no training put in place for new employees. It should also be noted that public organisation's strategy was formulated by consultants who often come to review it. This problem is highlighted by Schacter (2007), who highlighted that public sector reforms often

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face the problem of being given an all-encompassing solution to their problems. Managers noted that with time things seem to be looking up. They were slowly getting what the strategy should look like. They felt that they could see the progress of where the organisation is heading.

“Now we seem to getting some direction. We have infused our operations into our strategy and have improved so when things fall off the strategy they become operations.”

(Participant 1)

“You are able to track your progress ”

(Participant 4)

“We are still lagging behind but it is to be expected.”

(Participant 5)

As Madsen & Stenheim (2014) suggest, implementation problems can be divided into four categories, namely; conceptual, technical, social and political. Conceptual issues are to do with the concept itself, which is how one understands the BSC. These issues may relate to causal relationships or the drawing up of strategy maps and even to revision as well as the adaptation of the general BSC model to suit an organisation. The public organisation is faced with different interpretations of the BSC; everyone comes with their understanding and applies it. This could be caused by lack of induction or awareness training as the public organisation has only trained top management and the implementation team that was in the organisation at that time. Some employees have since left the employ of the organisation and new ones have joined. The new ones come in with their interpretations of the BSC, and the rest of the employees who are not part of the implementation team or part of management have received no training. This results in each

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individual employing their understanding of what the BSC is which is not in unison with the rest of the organisation. This is in contrast to that put forth by Islam & Kellermanns (2006) who suggest that a strong knowledge base can provide enthusiasm and confidence which could translate into a high perception of ease of use. Niven (2003) also suggests that organisations have to cascade the scorecard through the provision of necessary training and give all employees the chance to demonstrate how their day to day operations contribute to the overall strategy of the organisation. Furthermore, management must make a considerable effort to upskill its employees for them to understand the BSC.

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Theme Two: Culture of the organisation**Table 3:***Theme two: Culture of the organisation*

Subtheme	Description
Executive management buy-in	This is the extent to which management has accepted the BSC, their visibility in the implementation of the BSC.
Lack of resources/prioritization of resources	The public organisation is challenged with financial constraints that have affected all areas of the organisation; the little they have is also not rationalized well. A large portion of the budget goes to salaries.
Change fatigue	The public organisation seems to be implementing a lot of projects at the same time, and end up to be using the same human resources for a number of projects, which leads to these employees having a lot to deal with.
Misalignment of operations with strategy	This subtheme is characterized by the organisation's poor planning and the operations of the organisation have not been infused into the strategy. For example some projects are just implemented during the course of the year.

An overarching theme that seems to cover the social challenges that the public organisation is faced with is the culture of the organisation. The social issues are to do with a mismatch between the BSC and the culture of an organisation. These deal with little or no involvement from important members of the organisation as well as a lack of commitment from top management (Madsen &

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Stenheim, 2014). According to Niven, (2003) organisational culture is seen as a contributor to the adoption of the BSC. From the data gathered some respondents felt that the culture of the public organisation was hampering the implementation of the BSC. They used phrases such as “*no sense of urgency*”, “*work like headless chickens*” as well as “*working in silos*”. Some responses gotten from the participants were as follows:

“Sometimes it’s just a lack of commitment from those who are given responsibilities to manage the scorecard as well as a lack of accountability.”

(Participant 6)

“Where we are we had underestimated the bulk of the things we had agreed on.”

(Participant 7)

Sub-themes that emerged from this theme are as follows:

Sub-theme: Lack of Executive Management buy-in

In the respondents’ view, top management was not committed to the implementation of the BSC since they were not providing the resources to help implement the strategy, and if the resources are provided they are not prioritized well. The respondents felt that management was not able to plan well, they were more reactive than proactive. Respondents felt that they are always lagging in terms of strategy time-lines and often have to go back and review the strategy. Chan (2004) attributes the failure of the BSC implementation to lack of management support and suggests that management should be capacitated to drive the BSC. This is also suggested by agency theory that management should collaborate with stakeholders and customers in order to increase generate profits (Laffort & Martimost, 2002, Heath, 2009). Only two out of the eight respondents felt that management was doing enough to implement the BSC. Statements such as these were used to describe the situation:

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“Resistance, lack of buy-in from both management and employees.” (Participant 2)

“Executive Management Team, they should be at the forefront of things communicating with staff. We only have change Fridays to introduce changes or projects to staff, but that is just a once of thing, they do that and there is nothing done after that.”

(Participant 2)

“When we started management wasn’t there, but we now see management coming slowly.”

(Participant 4)

“As management, we lose track along the way.”

(Participant 3)

As the agency theory suggests agents are supposed to increase shareholder value (Heath, 2009), which means management should be aiming to please its customers. Their priority should be ensuring that the organisation’s stakeholders being schools, students, Ministry of Education and teachers get value for their money. Madsen & Stenheim, (2014) suggest that political issues hamper the implementation of the BSC. These political issues are to do with organisations misjudging the time and resources which are needed to implement the BSC. They relate also to the absence of BSC champions, as well as the organisation struggling to retain continuity when things get tough. Political issues are also to do with the various resistances that the organisation faces concerning the BSC. Information is concentrated at the top and not trickled down to lower levels of the organisation. This may be attributed to the structural shortcomings of the organisation. It shows that decision making is centralized at the top and not being able to be disseminated across the organisation. Mothusi, (2008) suggest that the hierarchy of the structure of the public organisations leads to some leaders thinking that they are the ones with power and authority and this leads to

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them making decisions without involving other employees in their units. Niven (2003) suggests that organisations have to cascade the scorecard to allow all employees the opportunity to demonstrate how their day to day activities contribute to the organisations' strategy. Information is not trickled down, there is a general lack of communication within the organisation, which may be affecting the cascading of the strategy. The analysis suggests a lack of communication from top management to lower levels of the organisation which causes a lot of challenges in the organisation, these issues range from the tool itself right to the attitude problems which may be attributed to the lack of support from top management. Kaplan & Norton (2001) suggest the most important driver of success in strategy implementation is top management style and not the tool itself.

Sub-theme: Lack of resources /lack of prioritization

Another theme that emerged was a lack of resources or a lack of prioritization on the use of resources. The public organisation budget is at deficit, most of the money seems to be going towards salaries (Public Organisation, 2016d). The operational costs of the public organisation have increased by 17% due to the salary increment of 6% (Public Organisation, 2016b). The organisation ended the year with a budget deficit of P11 million, costs had also increased by 2% which came as a result of salary adjustments and inflation (Public Organisation, 2017). One respondent noted that consultants often come in to do basic things that could otherwise be done by the strategy office. The PMS report also suggests that one of the challenges they are faced with is a lack of resources, especially financial (Public Organisation, 2016c).

“We lack resources to do certain things if we can't get the resources what is it that can be done to improve that.”

(Participant 2)

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“I think there is a gap because we are not using the right tools to monitor it all in all I don’t think we have the appropriate tools.” (Participant 4)

“Resources I would not say we have adequate because organisations that are successful in implementing their strategies normally have a budget just for strategy, but that is not the case with the public organisation.”

(Participant 8)

“Maybe the financial aspect is the problem, people are there, they just don’t want to work, they don’t want to participate, we have enough time for us to execute projects, but yes we don’t have financial means, it’s not sufficient, maybe we don’t prioritize what we do, we channel funds to things that are not so important, we channel funds towards things that will not help us in any way.”

(Participant 4)

The lack of resources affects public organisation’s strategy in the sense that they cannot do certain things such as the automation of critical processes for example PMS. The organisation has also cut its training budget due to the lack of funds which as noted under the inconsistencies in training affects the managers’ quest to implement the BSC. Dzimbiri (2008) suggests that not enough financial resources are allocated to the implementation of performance measurement concepts, this, in turn leads to some projects not being implemented fully.

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Sub-theme: Change fatigue

The respondents felt that they had a lot going on in the organisation, they felt they were given a lot to deal with at the same time, as such one project is bound to suffer. There was a consensus amongst the respondents that the organisation was implementing a lot of projects at the same time as such employees were no longer enthusiastic. Respondents felt that they were “overwhelmed” and the organisation was “overly ambitious” and that the organisation was faced with a lot of “resistance” amongst employees. Respondents used the below statements to describe the situation:

“We are overwhelmed by the work we do.”

(Participant 3)

“We are being overly ambitious by introducing too many projects at the same time and assigning a lot of people to too many projects and we end up with nothing at the end of the day because we compete for resources.”

(Participant 4)

The various projects that the public organisation keeps implementing pose a challenge for the employees, they become overworked and this may be attributed to the resistance that the organisation is faced with at the moment. Employees are overwhelmed with the many changes that are going on as such employees fail to keep up which may lead to fatigue and demotivation. Employees need to know what they are implementing something and if that is having a positive impact on their work. Dzimbiri (2008) suggests that public officers are often change fatigued due to the confusion and lack of commitment that comes as a result of numerous projects implemented in the public organisation.

Sub-theme: Misalignment of operations with strategy

“Whilst you are busy with the operations we will get messages that there is going to be a strategy review and you need to do this and that.”

(Participant 3)

“Directors will tell you that you can perform well operationally and not strategically, in my mind that does not add up.”

(Participant 5)

“You see the executive being active at both operations and strategic levels and when that happens it means that the strategic intentions or objectives are compromised because continuity becomes a challenge.”

(Participant 6)

“People are not able to tell you what is of strategic nature and what is an operational issue, even when you develop or review the strategy you will find that there are some things that should be treated as operational issues being put into the strategy, we are not able to draw the line between the two and that confuses a lot of people.”

(Participant 4)

“I still think we work like headless chickens, despite the availability of the BSC. Someone can just come up with a project and implement it. By introducing too many projects at the same time and assigning a lot of people to too many projects and we end up with nothing at the end of the day”

(Participant 4)

“The emphasis is on exams, when you mention exams you forget all about planning and you get to the results as in the exam has to be set and the results have to be out. That time comes when you

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find that everybody is engaged in the exam and almost everything has to stop whenever there is something that seems to have a risk in having the exam timetable not be met. Something that could have been dealt with at the planning stage are identified.”

(Participant 6)

By this, the participants meant that they work like there is no direction. They work aimlessly not knowing what they are working towards this is despite the organisational strategy that is meant to guide the work they do. The public organisation has a vision so managers should be in a position to see where they are heading towards.

“We need to make work plans these will be part of the strategy, there is no way your work plans can't be part of the strategy. At the time we start our reviews its rather late in the year do we chase deadlines and miss key activities that will make us say did we do well.”

(Participant 1)

“BSC for us is a plan we draw up its there for implementation. But I think as management we lose track along the way.”

(Participant 3)

In the absence of plans, the public organisation operates in an *ad hoc* manner where most decisions are reactive rather than proactive. Strategy implementation is largely dependent on the ability of the organisation to organize its resources, so if the organisation fails to plan than the implementation of the strategy is affected. The lack of internal synergy also hinders the process of implementing the strategy. It appears that people always revert to the way they were doing

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things before the introduction of the BSC and the BSC is just a standalone project that seems to exist on its own.

Theme Three: Lack of communication

Table 4:

Theme three: Lack of communication

Theme	Description
Lack of communication	A lot of decisions seem to be made at executive management level and the information is not trickled to the bottom.

The organisation seems to be struggling with the ability to trickle down information from top management down to the rest of the organisation. Managers are not able to share knowledge with their teams and ensure that they are all at par, this is despite being tasked with the cascading of objectives. Managers often have different information and this affects the cascading process. The respondents felt that there was a lack of communication across the organisation. One respondent said that sometimes you have to use your position to force people to get things done. One respondent said that the Strategy office does not meet with them as a manager, they instead meet with the directors. This has meant that some information is only known to directors. If managers do not have the information they are not able to cascade objectives thoroughly to lower levels making it difficult for the organisation to achieve its mandate. Management needs to get feedback from employees and vice versa if this is not happening the organisation will not know how well it is doing.

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“The cascading has a knock-off effect on what we do on our PAs and on appraisals, as that part is not done well, you have to handhold people and draw contracts for them because they don’t understand and information was not shared well.”

(Participant 1)

“The strategy office does not meet up with managers only directors. They are missing out on that opportunity to know what is really going on the ground, they need to interact more with managers where the work is going on.”

(Participant 3)

“Because there is no communication right from the top to the lowest levels of the organisation. There is a gap somewhere because you will find that what the directors know, managers don’t know. It’s just a weakness of the organisation, throughout.”

(Participant 3)

“We give them what has already been decided and signed off and if there are hiccups then it is too late.”

(Participant 1)

“Public organisation, quite often we fail to rope in people at the beginning which results in resistance.”

(Participant 2)

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“We need to educate people on whatever we acquire and communicate the benefits of what we acquire to them is that they understand what we stand to lose if we don’t implement that solution as well as communicate what we stand to benefit if we implement that solution. I think that part is lacking and if we can improve on that we will see our people coming on board.”

(Participant 4)

As a mitigating factor, some respondents suggested that the organisation uses a bottom-up approach when developing the strategy, this would be done by gathering information from lower levels before developing the strategy, they said they this would perhaps get everyone on board. The top-down directive means that employees have no choice but to do as they are instructed, this leads to a lack of ownership by employees. They fail to see why there is a need to have a strategy and what positives they will reap from the implementation of the BSC. Developers of the BSC place emphasis on the need for communication whilst implementing the BSC. Organisations need to have a communication plan put in place whilst implementing the BSC. The BSC needs to be cascaded right to the bottom of the organisation. Everyone needs to know what is going on and get involved (Niven, 2003). Kaplan and Norton (2001), also suggest that for the BSC to be successfully implemented the scorecard has to be communicated and the organisation needs to ensure that every employee understands the strategy and work towards achieving their set objectives daily. Furthermore, they suggest that the chain of command which more organisation normally take is not ideal, instead they advise that strategy be communicated right down to the individual employee.

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Theme Four: Use of information technology**Table 5***Theme four: Use of information technology*

Theme	Description
Use of information technology	Many processes are still carried out manually, the PMS tool is on word and is printed out for people to fill, strategy reporting is also done the same way.

As of March 2017, 43% of public organisation's critical processes had been automated (Public Organisation, 2017), however, the strategy process and PMS have still not been automated. Automation of the PMS tool is delayed by budgetary constraints (Public Organisation, 2016). The respondents felt that the public organisation was not making use of information technology and that most of the things were done manually. They felt that the automation of PMS would greatly benefit the organisation .

“We need to implement a tool where we can have dashboard and you are able to tell where you are every day”

(Participant 4)

“It should be that when an employee inputs his/her rankings the strategy performance is immediately updated. When it's automated that what happens, reports don't have to be manufactured”

(Participant 7)

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As suggested by the findings of the study public organisation has not made use of the technology they have in place, both the PMS and strategy tool are not automated. Reporting is done manually or using very basic technology such as Microsoft Word. Technology can help support the implementation of the BSC. Some of the managers recommended that the organisation automate both the strategy and the PMS tool to generate credible reports that cannot be manipulated. The technical issues have to do with the technological infrastructure including the software as well as putting a lot on importance of measurement of results (Madsen & Stenheim, 2014).

Theme Five: Disparity between individual performance and organisational performance

Table 6

Theme five: Disparity between individual performance and organisational performance

Subtheme	Description
Disparity between individual performance and organisational performance	There is a disparity between the cumulative individual employee performance score and the organisational performance score as they are not equal.

The annual organisational performance percentage score is at 75% while the cumulative staff performance assessment score is at 86%, this is against expectation because the percentage scores are supposed to be closely correlated. There is also a wrong perception about the PMS process, where employees think that PMS is a tool through which their salary increments are determined. This is a challenge too as the performance is only tied to salary increments and not any other reward (Public Organisation, 2016c), because according to expectancy theory (Vroom, 1964), people will endeavor to perform if they know they will get something in the end (Brandi & Kemelgor, 2015) The respondents said this disparity may be caused by linking performance with pay. The

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participants highlighted that the link between performance and pay progression was making their work a challenge. One respondent described the performance appraisal process as “paying lip service”. Another one felt that they as the users were the problem as they wrote down redundant things on the PAs. Respondents also felt that the operations of the organisation were not infused into the strategy. The following are some of the statements:

“I wouldn't base organisational performance on PMS scores, because you will realize that even the vetting of PAs is not done thoroughly.”

(Participant 2)

“Quality and truthfulness is questionable.”

(Participant 1)

“You don't want to be seen as disadvantaging someone, because it's tied to rewards it's a challenge when you assess and because we don't notch you sit and think this person will not get an increment, will this person's salary remain here.”

(Participant 1)

The participant meant that salaries are only increased through PMS rewards.

“Because we are not truthful in our assessments, everyone gets a silver, which means they are exceeding expectations but why is the organisation not?”

(Participant 1)

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“Drawing up of PAs is done in a rush and the appraisal is not objective probably because performance is attached to progression so people feel the need to manipulate scores.”

(Participant 2)

“But I think the problem with them is that they may be aligned but people see PAs as a rewarding tool, as opposed to monitoring performance. People set themselves very low targets in order to get money.”

(Participant 4)

“That’s why you having stylish things like everyone in my department has a bronze and I have silver, how? Because whatever they are doing should be feeding on me, so already that’s an indicator that something is doing wrong. So the current system is exaggerated it needs attention. You know that you don’t want to feel guilty like you have disadvantaged someone because this comes once in a while and might not come next year.”

(Participant 5)

The PMS report indicates that the performance of employees at 86% may not be a true reflection of the engagement and productivity of employees because of the lack of objectivity during appraisals (Public Organisation, 2016c). There is a disparity between organisational performance and individual performance which could be attributed to linking performance with rewards. Linking performance with pay poses real problems for an organisation, firstly the organisation has to determine the measures and their weights with little information on how to create a balance in the compensation scheme Second, there is a lot of subjectivity in the process of measuring performance which has proven to have a negative impact on employees’ behavior and cause demoralisation when it comes to linking pay to performance (Metawie & Gilman, 2005). Benefits of linking performance measurement to rewards include providing a powerful means of

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linking and communication of the organisation's strategy to all level employees and motivation employees by clarifying goals and targets (Metawie & Gilman, 2005).

On the positives, the managers' experiences were that all of them were aware of the BSC, although their understandings differed. They had all worked with the BSC and were fully aware of its implementation. Managers like the tool, they believe it has positively affected their work and just like any new reform they are bound to experience challenges and soon get on track. However, although they say that the BSC has positively impacted their work managers were not able to show any tangible results from the BSC impact.

Limitations of the study and recommendations for future research

The results of the study are based on the public organisation employees' opinions about how they have experienced the BSC. The findings of this research thus cannot be generalized to the wider population. The findings are more perspective based and are not measured. This is because the results cannot be tested to find out if they are statistically significant or not (Atieno, 2009). When presenting the data some responses had to be left out and other responses masked to adhere to the tenets of confidentiality and anonymity. The demographics of the participants could not be presented in a preferred manner as well to adhere to issues of confidentiality. This could have allowed the researcher to compare responses according to gender, age or qualification.

Future research should investigate the phenomenon over a period of years and expand the sample size to include other users of the BSC. This will allow researchers to better understand the problems they will get information across the organisation and not just from managers because other users maybe not be experiencing the same problems as managers. Observing this overtime may generate different findings as the organisation matures and users become competent in the use of the BSC. This will allow the organisation to make a better decision regarding the findings of the

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study. Another limitation to the study may be bias from respondents as the researcher is from the organisation, but the fact that the respondents gave both negative and positive views shows that they were being honest.

Recommendations for the public organisation

Since implementing the BSC, the public organisation has not evaluated the system to see if it is doing what it was put in place to do. The organisation is grappling with implementation challenges that this study has uncovered. This study aimed to make recommendations for the public organisation after gathering the experiences of middle managers. First, after conducting this qualitative research, I would recommend that the organization conducts a large scale survey with a bigger sample and include all levels of employees so as to be able to test relationships between constructs identified to be issues in this study. The researcher recommends that the public organisation could carry out an evaluation of the current system. The finding of this study could provide the organisation with current concerns about the system, and these findings can be used to inform the evaluation of the current system. The evaluation process would be most beneficial if employees from all levels of staff were involved. This will encompass the monitoring of the implementation process.

Second, the findings of the study showed that not all managers have been trained on the performance management system. Human resource practices such as training improve motivation of employees which in turn has a positive effect on performance (Jiang, Lepak, Jia, & Otaye, 2012), it is proposed that the public organisation includes training on performance management in their induction plan, this will ensure that all employees have a robust understanding of the BSC and its purpose, to avoid misinterpretation. Managers are seen as the drivers of BSC and hence it is crucial

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that they are equipped through training. The findings of this study showed that managers feel helpless and unable to do much for their employees. By incorporating this into the induction programme, it has the ability to capacitate and motivate managers on how to deal with certain situations, and they will be in a position to transfer the acquired knowledge to those they are supervising.

Third, attribution theory suggests that employees need to have accurate and unambiguous information to function effectively (Bowen & Otsroff, 2004). As such, the public organisation could develop a change management and communication plan that will get people to know about the projects the public organisation is implementing. This will also get everyone on board so that everyone knows how they contribute to the strategy. This will also enable the organisation to plan for the intended change as well as manage the change. In this communication and change management plan, public organisation can employ the use of technology such as emails, intranet, and cloud applications. The organisation can also use notice boards to put up notices. General staff meetings can also benefit the public organisation such that when new projects are introduced the team implementing the projects addresses staff and keeps updating them on the progress of the project.

Fourth, from the findings it is suggested that the public organisation delinks performance with salary increment, instead, the organisation could come up with a reward strategy that will not make employees feel like PMS is the only way they will get a salary increment. The executive management could think of ways to provide resources especially financial resources to avoid instances where systems such as the PMS tool cannot be automated because of a lack of budget. As human resources systems are found to effectively influence organisational performance (Huselid, Jackson & Schuler, 1997). The suggestion (even from the participants) is that the public organisation automates its processes. This is likely to reduce the workload of employees who feel

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overwhelmed by their work, as suggested in the study's findings. It is also suggested that they also use ICT platforms such as emails, intranet and cloud to share critical information.

Conclusion

From the findings, it shows that there is a lack of buy-in from employees of the public organisation. There is also a lack of top management visibility. Though the organisation has ICT infrastructure the organisation fails to utilize it optimally. This study has provided the public organisation with challenges that are affecting the successful implementation of the BSC. It has also provided insight on how the organisation can address the challenges that they currently face for them to achieve their vision and work towards becoming an HPO.

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Appendix 1

1. When did the public organisation start implementing the Balanced Scorecard.
2. What is your role in the implementation of the Balanced Scorecard.
3. How was the BSC introduced at the public organisation ?
4. Have you been trained on the Balanced Scorecard?
5. Do you feel you are fully competent to drive the strategy and implement the Balanced Scorecard?
4. In your opinion would you say that the BSC an appropriate tool to measure organisational performance?
5. Are you satisfied with the way the strategy is cascaded down?
6. What is your view regarding the drawing up of individual performance agreements and appraisals?
7. Has the introduction of the Balanced Scorecard improved the way you work? Give reasons.
8. What factors are hampering the full implementation of the Balanced Scorecard.
8. Do you feel that the office of the strategy are fully competent in the role they play
8. Do you have any suggestions on how the implementation of the BSC could have been improved
9. How does your team feel about the appraisal process?
10. Do you feel you get enough support and commitment form Executive management in implementing the BSC.

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Appendix 2

Consent to partake in a research study

The attitudes and experiences of managers in the implementation of the Balanced Score Card at a public organisation in Botswana.

I _____ voluntarily agree to participate in this research study.

The aims of the study have been read to me and I fully understand them.

I understand that although I have agreed to participate in the study I can withdraw from the study at any point or refuse to answer without any consequence.

I have gone through the interview questions prior to this interview.

I agree to have this interview taped.

i understand that my identity will remain anonymous, this will be done by disguising any details that will reveal my identity.

I understand that the information I will give will be treated as confidential and only be used for this research.

I agree that three (3) weeks after this interview I can ask my interview to be withdrawn from the study.

I understand that after the interview has been transcribed it will be sent to me and any factual errors noted will be changed.