

TESTING BALANCED SCORE CARD IMPLEMENTATION SUCCESS DISTINCTIONS IN AN ORGANIZATION/ A CASE IN ETHIOPIA

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ABSTRACT: Since its inception as a strategy management tool, the balanced score card had a success story even though challenged by many associated factors during its execution. One of such barriers is the inconsistent or the unbalanced effort made by organizational members to implement the tool successfully leading to the different magnitude of success. Such distinctions are hypothesized to have been connected with the different impacts exerted by the associated variables across the various managerial functions. The main objective of this article is therefore to test statistically if members in the study organizations differ in their success of BSC execution following their managerial positions as influenced by the variables under analysis. To do so, the study employed both a quantitative and a qualitative research approaches with RSR/Random Stratified Random/ sampling design and independent sample T- Tests as well as a one way ANOVA as statistical analysis tools. Accordingly, the T-Test results indicated that there was a statistically significant score card implementation success distinction between senior management leadership and operational employees as a result of the different impacts produced by the affecting parameters. There was also a significant level of variation in the execution of the balanced score card between the middle level management leadership and operational non-manager employees due to similar reasons. However, there was no a statistically significant difference between top managers and the middle level managers in their success of balanced score card implementation implying that they were influenced by the affecting parameters in a similar fashion. The ANOVA Test indicated that there was as a whole a statistically significant distinction in the success of score card implementation among the managerial positions: top, middle and lower level hierarchies because of the different impacts exerted by the variables. It was then concluded that there existed a different degree of success in the implementation of the balanced score card as a strategy management device in the bureaus under study. It is therefore recommended that the bureaus under study need to take different measures to deal with the affecting parameters as well as develop a common language among themselves to bring about a balanced effort in the success of the implementation of the balanced score card through such measures as employee training and development as well as communicating the score card effectively.

Key Words: Balanced Score card, Implementation, Distinctions, Organization

1. INTRODUCTION

Today, the environment under which organizations operate becomes tough, dynamic and complex. Firms in turn need to respond to such paradigm shifts otherwise which it will be difficult not only to be profitable but also even to stay in the market. The panacea to respond to such complex and flexible business environments is to develop an effective strategy and policy and then implement them in accordance with the business demand, Gamble/2005/. Avoilo/2005/ also explained that strategy implementation is an important topic in strategic management and in Organization Science. Both practical experience and academic research indicate that strategy implementation has a substantial impact on organizational performance, is crucial to organizational effectiveness, is critical to the functioning of an organization and is an essential factor in the formula for success of any business or organization Stephenson/2001/. The successful implementation of strong and robust strategies will give any organization a significant competitive edge, especially in industries where unique strategies are difficult to achieve.

However, strategy implementation is not as simple as we express it in words as its formulation is separate from its implementation. Well-formulated strategies only produce superior performance for an organization when they are successfully implemented. The best made strategies are worthless if they cannot be

implemented successfully. Thus, strategic success not only requires an appropriate strategy but also need to be implemented successfully and timely. Otherwise, strategies that fail to be implemented can be very costly, both in terms of formulation costs and foregone benefits, Hoffman,/2005/. According to the American Management Association Survey Review/2010/, 57% of the organizations surveyed in North America failed to implement their strategies properly most of which during their initial phase. According to the report, such strategies failed not due to poor articulation but poor implementation.

Realizing the repeated failure of firm strategies to be properly implemented and also analyzing the great cost of such failures, Professor Kaplan and Norton developed the first strategy execution device, the Balanced Score Card, in 1990's commonly called the BSC. After a decade survey of the success of this management methodology in longitudinal survey, it then became the main topic of research by many authors. The associated issues under study were: the basic assumptions behind the tool, how it is properly implemented as a management methodology, its strategic benefits as well as the major challenges or factors influencing its successful application.

The balanced score card as used in the developing African countries like Ethiopia is at its young stage and challenged by many ideological and organization factors to accept and implement it as an innovative management methodology. It was also observed that while it became relatively well executed in some units in organizations, others follow the usual trend considering the tool as only a reporting device. The main objective of this article is therefore to test statistically if there are significant BSC execution success distinctions in the different managerial positions due to the different exposure to the pressures of the affecting variables to bring about consistent and sustainable score card usage in the case organizations through employing both a quantitative and a qualitative research approaches and making use of independent sample T-Tests and a one way ANOVA as data analysis statistical tools.

2. Literature Review

2.1 The Concept of Strategy Implementation

David/2011/ defines strategy implementation as a complex process of converting plans in to actions. While many people believe that formulating an innovative and unique strategy is critical and by itself sufficient to lead a firm to success, in today's business world, ensuring that such a strategy works is equally as important. Many theories in strategy management proved that the process of strategy implementation is complex and organizations have difficulties in implementing their strategies. A number of problems in strategy implementation have been revealed by strategy theorists. According to James/2004/, these challenges include weak management duties in the implementation of strategy management models, absence of effective strategy communication, lack of commitment to the strategy, strategy misunderstanding, unaligned organizational resources and systems, poor direction and responsibility sharing, inadequate competences, competing activities, and uncontrollable environmental conditions.

If a strategy fails because of unsuitable or poor implementation, then the effort invested during the formulation phases becomes worthless. Strategic thinking has no effect on a firm's performance, unless all the elements or factors of the strategy fit together using the appropriate capabilities, systems, structures and implementation models, Niven/2005/. Following the high rate of failure in strategy execution and the historical work of Johnson and Kaplan (1987), the vast majority of the new management control tools have gained strategic and marketing dimensions. One of these famous strategy management tools is the Balanced score card supported by many strategic control and Agency Theories. The historical evolution and development of this management tool is illustrated in the forgoing subsections.

2.2. The Historical Evolvement and Development of the Balanced Score Card

The BSC concept was developed by Robert Kaplan and David Norton as the result of a study conducted in the early 1990's in twelve American companies with the aim of increasing the effectiveness level of their performance evaluation models through a new model based on financial and non-financial indicators Kaplan, Norton/ 1992/. Thus, their belief that the existing methods to evaluate the company's performance were obsolete and could lead companies to make wrong decisions, harming their capacity to create future economic value, led the authors to highlight the need of analyzing the company's capacity to generate value from intangible assets, not considered by traditional systems, and to reduce the focus on short term objectives. With such a purpose, they have introduced the BSC as a new performance measurement system that, based on multiple integrated and correlated dimensions, was capable of providing the management with a balanced and global view of the organization, and of its strategic areas: financial, customers, internal processes and learning, and growth. In 1993, Kaplan and Norton published an article in which they show the experiences lived through the adoption of the BSC by different types of companies/ profit and non-profit organization/ and recommended managers to select a limited number of critical indicators for each

perspective. Furthermore, they highlighted that the BSC was not a worksheet that can be universally applied to all companies, but that could be adjusted to the needs and features of different markets, organizations, strategies and environments, Kaplan, Norton, /1996/.

In the forgoing decades, the balanced score card has become a relevant investigation topic, and consequently various empirical studies have been conducted, in which the different aspects of the tool were analyzed, such as how the implementation process of this management tool has occurred, its features, determinant factors of its successful implementation and utilization, the reasons for adopting and/or abandoning it, the difficulties and advantages resulting from its implementation, among others, Guzman/ 2001/.

2.3 Benefits of the Balanced Scorecard

Following the work of Professor Kaplan and Norton, many organizational theories supported the application of the scorecard management methodology in the top-down delegation of authorities and responsibilities properly, reducing organizational politics and facilitating appropriate division of labor, Tanyi/2011/. More specifically, according to Niven and Frost/ 2009/, the balanced score card as a strategic management and performance measurement tool has the following advantages:

- ✓ Frames the organization around the strategy leading to organizational success.
- ✓ As a focal point for all key management processes, from planning and budgeting to resource allocation, and the reporting systems of corporate performance
- ✓ Increases transparency among organizational members as duties and responsibilities are partitioned clearly through the BSC frame work.
- ✓ It helps to clarify and gain consensus about strategy;
- ✓ It improves communication of the organization's vision and strategy;
- ✓ It links strategic objectives to long-term targets and annual budgets;
- ✓ It increases focus on organizational strategy and results;
- ✓ It improves organizational performance by measuring what matters

2.4 Issues Associated with BSC Implementation Success Distinctions in an Organization

Robinson/2001/ asserted that organizational employees differ in their gender, race, attitude, personality dimensions as well as in their abilities and skills. He added that such differences among the individual members affect the effectiveness of the organization during its policy or strategy implementations. In the study made by Kristim, et.al/2002/, it was asserted that exploring the differences in attitudes and abilities between managers and operational employees in an organization is an important ingredient to implement firm policies and strategies in order to indicate where failures or successes in these operations prevail and then take the necessary corrective actions.

Meyer/2002/ also posited that top managers at a higher level positions and other non-manager employees in the lower level hierarchies may develop a different goal commitment based on their personal goal achievement guide lines that directly or indirectly affect the acceptance and employment of new strategic management models such as the Balanced Score Card. Such goal incongruence factors become major antecedents for producing differences in the ability of executing firm strategies and their management models among the different positions in an organization unless prevented through restructuring the organization and inculcating the benefits of the score card as a strategy execution device.

Contemporary theories in the field of strategy management in turn associated the major sources of variation in the magnitude of success among a given organizational members during implementing the balanced score card with such factors as differences in the ability of defining and interpreting both the strategy and its management model, motivational as well as leadership factors. The present study is then concerned with the investigation of the different impacts of the affecting parameters if they result in significant score card implementation success distinctions in the different managerial positions of the study organizations.

3. METHODOLOGY

3.1 Population and Sampling Techniques

The population of the study consists of all managers in top management leadership, middle level management leadership and all operational employees of Amhara Regional State Bureaus, Ethiopia, consisting of 444 members participating in the BSC implementation project as a strategy management methodology. The sampling techniques applied in this research are basically probability random sampling techniques. But for the systematic incorporation of representative samples from each study bureau, the sampling techniques follow the pattern of R_S_R /Random-Stratified-Random/ rules

/Judd,2001/. This was done by selecting the bureaus studied randomly, considering each sampling unit/bureau/ as strata through mutually exclusive manner without duplication of samples and then applying a lottery method to take the required sample size from each organizational level. The structure of the population as classified by the top down hierarchical level and the incorporation of the required sample from each study unit is done using Yamane/1998/ sample size determination formula as illustrated in the following heading.

3.2. Population structure and Sample Size Determination

The population under study is structured according to the top down organizational levels consisting of top management leadership, middle level leadership and operational employees taken from 13 randomly selected Bureaus in Amhara Regional State, Ethiopia. As stated earlier, the required sample size from each managerial level was then decided using the sample size determination formula developed by Yamane. The total population in the study consists of 34 top management leadership, 170 middle level managers and 240 operational employees. The required sample size from each type of respondent was then determined using the formula: $S = N/1+N(e)^2$ developed by Yamane/1998/ where "S" is the sample size, "N" is the total population and "e" the error term/.5%/ as illustrated below.

I. Top management Leadership

$$S = N/1+N(e)^2 = 34/1+34(0.05)^2 = 30$$

II. Middle Management Leadership Level

$$S = 170/1+170(0.05)^2 = 120$$

III. Operational Employees

$$S = 240/1+240(0.05)^2 = 150 \text{ which}$$

altogether yields 300 sample respondents

3.3. Data Instruments, Measurement Scales and Analysis

The data gathering tools employed in this study were open and closed ended questionnaires and interviews conducted under a group discussion sessions and the measurement scale applied was a 5- point measurement scale commonly called the Likert Scale which ranges from "strongly agree to strongly disagree type of responses. The data collected both from questionnaires and interviews sessions were then presented, analyzed and interpreted using both descriptive and inferential analysis of data. While the descriptive data were sorted and analyzed using percentages, means and standard deviations in tabular form, the inferential analysis of data was made using independent sample T-Tests and a one way ANOVA through the systematic transformation of the descriptive data in to the form that can also be analyzed inferentially.

4. Data Analysis and Interpretations

4. 1 Descriptive Analysis and Interpretations of Data

Discovering the different pressures exerted by each affecting parameter on the various groups of organizational members during the implementation of the balanced score is an essential step for successful strategy execution using score cards. According to the initial designers of the balanced score card concept, Professor Kaplan and David Norton, assessing and locating the specific factors such as poor strategy communication influencing the formal employment of the score card as a management device is an integral part of effective firm strategy and policy executions.

Besides, Alamsjah/2011/ noted, the degree of influence exerted by such variables may differ according to the type of managerial level structured in the organization by virtue of their job, personal competency or interest which in turn may be the very source of variations in the success of score card execution by organizational members. To systematically explain statistically significant mean differences (if any) in the formal use of the BSC among the managerial levels, respondents were asked both in interviews and questionnaires to evaluate the degree of influence exerted by each predictor variable in their efforts to apply the score card properly

The variables hypothesized in the study to bring about significant balanced score card implementation success differences across the managerial positions in the study organizations were: Strategy Communication, Leadership, Organizational Structure, Employee Competency, Organizational Learning, Employee Motivations, Top Management Support and Employee Training and Development. The impacts of each of the factors was then evaluated by the different groups of respondents if they are similarly or differently affected by such affecting parameters. To facilitate the tabulation of the data, the impacts of the variable in a statement form was given a statement code from 1 to 8 as illustrated below

St. Code	Statement
1	My efforts to successfully execute the BSC are influenced by communication factors
2	The way this organization is set up dictates my success of BSC implementation
3	Due to leadership factors, my efforts to properly execute the BSC frustrates
4	The score card is negatively influenced by inconsistent management support
5	My efforts to successfully execute the BSC is affected by competency factors
6	In this bureau, the BSC execution is highly influenced by the learning factors
7	Due to motivational reasons, the score card is not properly executed
8	In this bureau, the BSC is not well applied due to improper employee training

Table I to III are devoted to illustrate the data containing the responses of the study subjects on the relative impacts of each predictor variable based on the statement code and response types provided above. The responses range from the strongly agree/SA/ to strongly Disagree/ SDA/ using a 5-point Likert Scale and the Letters "F" and "V" respectively stand for frequency and values.

Table I. Responses of Top Management Leadership on the Impacts of the Predictor Variables in the Successful Execution of the BSC

code	SA		A		N		DA		SDA	
	F	V	F	V	F	V	F	V	F	V
1	10	50	15	60	0	0	5	10	0	0
2	7	35	14	56	2	6	2	4	4	4
3	6	30	17	68	3	9	3	6	2	2
4	4	20	15	60	4	12	5	10	2	2
5	10	50	13	52	0	0	4	8	3	3
6	9	45	15	60	2	6	3	6	1	1
7	8	40	18	72	3	9	5	8	1	1
8	15	35	10	40	1	3	3	6	1	1
Total	61	305	117	468	15	45	30	58	14	14

Source: Questionnaires and Interviews

Table I was aimed at showing the responses supplied by top management leadership on the relative influences of the Independent Variables on their attempt to properly execute the balanced score card as a strategy management device. The cumulative impacts of the explanatory variables on the success of top management leadership in executing the score card is shown in the total frequency and total score value row in the bottom of Table I above. The relative influences of each predictor variable in the successful execution of the score card will be discussed when comparing significant mean differences in the success of BSC execution across the organizational levels as a result of the different pressures exerted by each predictor variable using an independent sample T-Test.

Table II. Responses of Middle Management Leadership on the Impacts of the Predictor Variables in the Successful Execution of the BSC

code	SA		A		N		DA		SDA	
	F	V	F	V	F	V	F	V	F	V
1	30	150	76	304	0	0	8	16	6	6
2	38	190	70	280	0	0	7	14	5	5
3	34	170	65	280	3	9	10	20	8	8
4	32	160	58	232	0	0	17	34	13	13
5	36	180	68	272	1	3	8	16	7	7
6	37	185	63	252	3	9	9	18	8	8
7	38	190	57	228	1	3	17	34	7	7
8	33	165	55	220	4	12	15	30	13	13
Total	278	1390	512	2068	12	36	91	182	67	67

Source: Questionnaires and Interviews

A close inspection to Table II demonstrates that the affecting parameters affect the success degree of the middle level management leadership in employing the score card as a strategy management tool. In the table, it is also shown that the effect of the variables as evaluated by the study subjects differ one another implying that managers are differently influenced by each type of variable during the execution of score cards as a management methodology which is shown by the different number of frequencies and score values corresponding to each statement code.

A critical observation of Table I and Table II also reveals that top management leadership and middle level leadership team are differently affected by the impacts exerted by each predictor variable. In the session of an inferential analysis of data, an independent sample T-Test as well as a one way ANOVA will then be employed if such differences are statistically significant to affect the different groups of respondents that lead to a difference in the success of BSC implementation across the organizational levels by taking the influences of each explanatory variable. Many authors in this area agreed on the idea that the study of the different impacts of the affecting parameters is critically important to distinguish the existence of either factor severity or frequency that seeks different solutions.

Table III. Responses of Operational Employees on the Impacts of the Predictor Variables in the Successful Execution of the BSC

Code	SA		A		N		DA		SDA	
	F	V	F	V	F	V	F	V	V	V
1	47	188	92	368	1	3	10	20	0	0
2	52	260	83	332	3	0	10	20	2	2
3	53	265	81	324	0	0	13	26	3	3
4	62	310	78	312	2	6	4	8	4	4
5	46	230	96	384	0	0	8	16	0	0
6	42	210	92	368	3	9	5	10	8	8
7	58	290	87	348	0	0	5	10	0	0
8	60	300	84	336	0	0	5	10	1	1
Total	420	2053	693	2772	9	18	60	120	18	18

Source: Questionnaires and Interviews

To explore the magnitude of the impacts of the affecting parameters on the successful execution of the balanced score card by the operational employees, the employee study subjects were asked both in the questionnaire and interview sessions. The cumulative effects of the variables on the organizational lower level employees in implementing the score card successfully are shown in the bottom of the above table labeled blue. The summary data in this table also show that the impacts imposed by each independent variable on the proper employment of the BSC by the lower level employees vary considerably.

It is this variation which need to be tested if it also brings about a significant statistical mean difference in the magnitude of BSC implementation success across the organizational hierarchies. According to Niven/2005/, the study of such success differences is an essential step for organizations to locate where the score card fails or succeeds and then take the necessary corrective actions. As stated earlier, the inferential analysis session is devoted to show if there are significant mean differences in the degree of success by the study subjects as a result of the different influences produced by each explanatory variable.

While it is possible to explain the fact that each type of respondent is differently affected under the individual affecting parameter, explaining such differences in terms of the cumulative average percentage limits shown in Table I through Table III summarizes the information clearly. Accordingly, as shown in Table I of this session, considering the agree responses, the cumulative average percentage limit agreed by the top management leadership team is 49% /117/240/ implying that top managers are influenced by this percentage level by the affecting parameters to successfully implement the balanced score card as a management methodology. Similarly, the cumulative percentage impact of the affecting parameters as confirmed by the middle level management team is 53%/512/960 leading that the middle level managers are affected by this percentage level by the factors affecting the successful use of the BSC.

The magnitude of effect exerted by the affecting parameter on the operational employees can be similarly computed using the cumulative average percentage figure: $693/1200 = 58\%$ as shown in Table III of this

session implying that 58% of the operational employees are affected by the predictor variables during implementing the balanced score card as a strategy management and control device. A careful observation of the aforementioned three tables reveals that all the three types of respondents in the study bureaus are differently affected by the variables indicated.

4.2 An Inferential Analysis and Interpretation of Data

4.2.1 Explaining Significant BSC Implementation Success Differences between Managers and Operational Employees

As stated earlier, to test if there are statistically significant differences in the success of score card implementation according to the type of managerial positions, the study considers the range of differences in response for the impacts exerted by the predictor variables whether members in the different managerial positions are affected differently or in a similar fashion by the affecting parameters.

The test of statistical significant difference was conducted in two steps. In the first step, general statistical significant differences between managers and operational employees as a result of the affecting parameters in implementing the score card system of strategy execution was undertaken using an independent sample T-Test. In the second step, a one way ANOVA was employed to see the statistical mean differences among top management leaders, middle level leaders and operational employees in their magnitude of score card implementation success under the following hypothesis:

H10A0: The predictor variables affect the different group of respondents similarly and so there is no a statistically significant mean difference in the success of BSC implementation among the groups

H10A1: There is a significant statistical mean difference between the groups because of the difference in the impacts of the predictor variables on the groups

To test specifically the significant mean differences between the top management leadership and the non-manager employees in their success of score card executions due to the fact that they are affected at a different intensity by the affecting parameters, the following hypothesis was proposed for proving or disproving the null hypothesis:

Ha0: There is no a statistically significant difference between managers and other non- manager employees in their success of executing the BSC as the variables affect the two groups of respondents in a similar fashion

Ha1: There exists a statistically significant distinction between managers and operational employees in the success of executing the BSC as the predictor variables affect the two groups of respondents at different intensity

The result of the an independent sample T-Test for the test of statistical significant differences for the two managerial groups is depicted below together with the group statistics. In the analysis, "TR" stands for the "type of respondent" used as a "grouping variable" in the test and "BIS" refers to " BSC Implementation Success" used as a test variable.

Table IV. Group statistics

	TR	N	Mean	Std. Deviation	Std. Error Mean
AV	Managers	30	21.5000	6.84181	1.24914
	Employees	30	43.1667	8.85548	1.61678

Table V. T-Test Result:

	Levene's Test for Equality of Variances		t-test for Equality of Means				
	F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	
BIS	Equal variances assumed	1.677	.200	10.23	58	.001	-22.55553
	Equal variances not assumed			10.23	54.526	.001	-22.55553

As shown in the an independent sample T-Test result above, there exists a cumulative statistical significant difference in the success of BSC execution between top managers and operational employees taking all the affecting parameters together with $t(58) = 10.23$ and $P < 0.001$. This leads to the conclusion that the factors taken in this study: strategy communication, structure, the learning process, motivational factors, employee competency, employee training and development, top management support and leadership are important antecedents to bring about significant BSC execution success differences between top managers and non-manager employees in the study bureaus..

4.2.2 Testing the Overall Differences among Top Managers, Middle Level Managers and Other Employees in the Success of BSC Execution

In the previous sessions, we have already discovered that there are significant BSC execution success differences between senior managers and operational employees using an independent sample T-Test. But now, we have three groups/top managers, middle level managers and operational employees/ and so the appropriate statistical tool was found to be the Analysis of Variance/ANOVA under the following hypothesis:

HA0: There is no a statistically significant difference among top managers, middle level managers and operational employees in their magnitude of success to execute BSC as the predictor variables affect the three managerial groups in a similar fashion.

HA1: There is at least a statistically significant mean difference in one of the groups in the degree of success of BSC executions as the variables affect the groups at different level of intensity

As stated earlier, we have already observed statistically significant mean differences in the success of BSC execution between top managers and operational employees as a result of the different impacts imposed by the predictor variables on the two managerial levels. Now, we add a third group: middle level management leadership to test if the magnitude of success in the implementation of the balanced score card is different across the three managerial levels. The addition of the middle level management leadership means that the degree of the intensity of the predictor variables previously imposed on the top management leaders and the operational employees may vary depending on the managerial roles played by the middle level management leadership. That is where the ANOVA test of significance lies in this study. The ANOVA Test of significance together with its preliminary test of homogeneity of variance is illustrated here under:

Table VI. Test of Homogeneity of Variances
BIS

Levene Statistic	df1	df2	Sig.
2.657	2	87	.076

The preliminary test of the basic assumption of ANOVA for homogeneity of variance was first made to check that the assumptions for equal variance are not violated. As shown in the test of homogeneity of variance above, the significant P-value/ 0.076/ is above the pre-set significant value/0.05/. And so the assumption of equal variance among the groups was not violated and the ANOVA test of significance can be employed for the study and the result is shown below.

Table VII. ANOVA

BSC implementation success

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	17422.200	2	8711.100	136.535	.000
Within Groups	5550.700	87	63.801		
Total	22972.900	89			

As shown in Table VII above, the ANOVA test showed a statistically significant mean difference among the groups with $F(2,87) = 137$ and $P < 0.001$. This test indicates that the study organizations are required to take different solutions for the barriers encountered by each group of the managerial positions to alleviate the problem of implementing the balanced score card across the different managerial levels as the affecting parameters produce a different degree of score card implementation success.

The magnitude of difference/Effect size/ among the groups was measured by dividing the sum of squares between the groups by the total sum of squares/Cohen, 1998/ and the result is computed as $17422/22972 \times 100 = 76\%$ regarded as a large effect size that needs a corrective measure to bring

about a consistent and a balanced effort of BSC execution among the managerial levels as recommended by Kaplan and Norton/2003a/.

4.2.3 Post -hoc test of the Groups

Multiple comparison post- hoc test was also made to show which groups differ in their magnitude of success in implementing the BSC using Tukey HSD as a result of the affecting parameters. The groups were denoted by 1, 2 and 3 for top managers, middle level managers and operational employees in that order following the initial codes in the questionnaire and their corresponding computations of the average scores for each participant group. The outcome of this test is depicted here under. In the analysis, "TR" denotes the type of respondents/participant Groups/ within which differences are tested.

Table VIII. Multiple Comparisons:

Tukey HSD

(I) TR	(J) TR	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
1.00	2.00	-3.00000	2.06238	.318	-7.9177	1.9177
	3.00	-30.90000*	2.06238	.000	-35.8177	-25.9823
2.00	1.00	3.00000	2.06238	.318	-1.9177	7.9177
	3.00	-27.90000*	2.06238	.000	-32.8177	-22.9823
3.00	1.00	30.90000*	2.06238	.000	25.9823	35.8177
	2.00	27.90000*	2.06238	.000	22.9823	32.8177

*. The mean difference is significant at the 0.05 level.

A close inspection to Table VIII indicated that significant mean difference in the success of executing the BSC as a strategy management tool was registered between top managers and operational employees denoted by "1" and "3" above which is consistent with the previous test of statistical significance conducted for the two groups with P< 0.001. Similarly, a statistically significant mean difference was also recorded between the middle level managers and the operational employees in their success of BSC implementation with P< 0.001 denoted by "2" and "3" above. However, there was no a statistically significant difference between top managers and middle level managers in their success of BSC execution with P> .318 which is above the pre-set rule of 0.05 leading to the conclusion that the differences in the impacts of the affecting parameters imposed on the two managerial groups is insignificant.

The result is consistent with the study made by Niven/2006/ which stated that while by virtue of which top managers and middle level managers are equipped with more or less similar skills and experiences to solve strategy barriers with a relatively less power distance, operational non-manager employees may have different skills and experiences and incline to respond differently to strategy barriers encountered by them.

5. Conclusions and Recommendations

The data collected in a survey was analyzed and interpreted both descriptively and inferentially. The results indicated that there existed inconsistent and unbalanced success in the implementation of the balanced score card as a strategy management tool in the study organizations. According to the finding, this was due to the fact that members in the different managerial positions were exposed at a different degree of intensity to the factors influencing the successful implementation of the balanced score card as a strategy execution device. In the study, it was diagnosed that a statistically significant mean difference was found between the senior management leadership and non-manager employees as well as between middle level management leadership and operational employees in their success of score card implementation leading to the conclusion that they are affected by the study variables at different degree of intensity.

According to the initial designers of the balanced score card, Professor Kaplan and Norton, the implementation of the balanced score card is like a relay game where the success of one organizational unit leads to the success of another functional unit and vice-versa. Accordingly, coordinated and allied efforts are highly required for the smooth functioning of the score card as a strategy management device. The results in this study however revealed that there was an inconsistent and a different degree of success in the study organizations among organizational members due to the different intensity of exposure to the factors

affecting the formal employment of the score card as a management methodology. According to Alexander/2010/, such problems of inconsistency and unbalanced degree of score card execution success can be alleviated through dealing with the associated success factors to score card executions. Accordingly, the study bureaus need to deal with such factors as poor strategy communication, poor leadership to the BSC project and the manner their organization is set up. Providing their employees with a proper training and development is another remedy to counter act the effects of the affecting parameters and thereby reduce the degree of variations in the effectiveness of the implementation of the balanced score card as Brewster/2014/ recommended.

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