


The balance score card as a strategic plan monitoring and evaluation tool: A practical approach

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ARTICLE INFO

Article history:

Received 18 January 2022

Received in rev. form 26 March 2022

Accepted 04 April 2022

Keywords:

Balance Scorecard, Strategic Plan, Operational objectives, Evaluation

JEL Classification:

O15, L21

ABSTRACT

This paper discusses how a Strategic Plan (SP) can be monitored and evaluated using the balanced scorecard (BSC). The BSC is a useful tool that is based on four measures: the financial measures emphasize cost efficiency and high profitability; the customer measure considers the ability of the firm to provide quality services to the customer; the internal business processes measure focuses on the internal processes that lead to financial success and customer satisfaction, while learning and growth measure include the ability of the employees' quality of information systems, leadership, the culture, and alignment to teamwork processes. This paper employed both quantitative and qualitative methods to collect data. The SP's operational objectives were aligned with the four measures of the BSC. Each measure was given a score that formed the basis of evaluation and analysis. The results show that the SP scored an aggregate of 71%, which is a fair score. The highest score was found in the learning and growth measure, followed by internal processes then the customer service, and lastly the financial measure. The scores are consistent with a non-profit making enterprise. This paper concludes that the BSC is a perfect tool for the evaluation of an SP.

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Introduction

Organizations all over the world craft strategic plans to give a road map and to enable them to track progress towards a set goal. The strategic plan (SP) is a key tool towards the realization of an organization's vision, mission, objectives and scheduled activities that impacts success, performance and productivity. For an organization to track its achievements, key performance indicators (KPI's) are determined at the organization level. All departments, units, teams and individuals are expected to direct their efforts and align their activities towards achieving the KPI's. Monitoring and control are done at regular intervals and an overall evaluation is performed at the end of the SP period to gauge levels of achievement.

The Balanced Score Card (BSC) is a tool for measuring organizational performance by using four perspectives namely: the financial, the customer satisfaction, the internal processes and, the innovation and growth. This research paper demonstrates how the BSC can be used to monitor and evaluate a SP of a private members' club. The Club's SP period was coming to an end and the management felt that there was need to gauge the SP achievements and use the evaluation results as a foundation for a revised one for the following five years. The researcher sought to find out if and how well the BSC can evaluate a members' Club SP.

The Balanced Score Card model (BSC) was advanced by Kaplan and Norton in 1996 and has been widely used in different parts of the world as a measure for performance (Kaplan, 2010). The BSC arose out of the need to improve planning, control, and performance functions of management and therefore incorporated non-financial measures to the traditionally used financial ones. Kaplan and Norton argued that while financial measures are vital for evaluating an organization's performance, nonfinancial measures help the top management to assess the longer term survival of the organization (Davis & Albright, 2004). Non-financial measures which are measurable or descriptive identify and emphasize what should be done, the parameters and deficiencies experienced. The BSC model

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identifies four areas of interest: financial measures, customer satisfaction and retention, internal business processes, and, learning and growth (Ballester-Miquel et al., 2017; Kaplan, 2010). Of these learning and growth perspective and the business process are internal, while customer satisfaction and financial are external.

Ballester-Miquel et al. (2017) explained the four measures of the BSC. The Financial measures emphasize cost efficiency and high profitability. Customer Service measure considers the ability of the firm to provide quality services to the customer, effectiveness of the delivery of the services and overall customer satisfaction that results from price quality brand value and availability. Internal Business Processes focuses on internal processes that lead to financial success and customer satisfaction. These processes include operational activities, timeliness in delivery quick response to customers concern etc. The key business processes must produce excellent outcomes and output. Learning and Growth measure includes the employees' quality of information systems, leadership, the culture, and alignment to teamwork processes. If they are adequately skilled and motivated employees will complete tasks in a timely and efficient manner through effective leadership.

This paper aims to demonstrate the use of the Balance Score Card to monitor and evaluate the performance of a member's Club Strategic Plan. The paper questions whether BSC is an adequate measure to conceptualize, execute, standardize and conclusively distinguish performance based on the operational objectives of a members' club SP.

This research was carried out by engaging the Club managers and directors to give evidence of key achievements and non-achievements of their SP. The researcher was engaged as the consultant and collected data using methods that ensured objectivity and completeness. Key data collection methods both quantitative and qualitative were applied with a result of rich and nuanced data. Such methodologies included; secondary data reviews (the researcher perused the management files and account records among others), structured and semi-structured interviews (managers from each functional area were interviewed with the help of supporting evidence), focus groups (all managers were put together to discuss the progress of the SP), and observations. Data collected was categorized, coded and analyzed using key analytical methods of ANOVA and SPSS. The data was then made meaningful for use, by a descriptive analysis that was well understood by the management and the directors of the Club.

This paper is organized as follows: First, an introduction which details the paper's concept and the need to carry out the research herein; second a theoretical and conceptual background underpinning this study; third, the use of the BSC; fourth the Strategic Planning process; fifth, aligning the BSC measures to the SP monitoring; sixth, findings and analysis and seventh, the conclusions.

Literature Review

Theoretical and Conceptual Background

This paper is grounded on the goal setting theory that was put forward in by Locke in 1968 with the conviction that the goals are more effective if they are specific and measurable goals (Locke, 1968). In addition, Locke emphasized that employees perform well when they receive constructive feedback, and that challenging goals assist employees to work better as they develop their skills thereby achieving a sense of accomplishment (Locke & Latham, 2019). The authors argue that goal directed action is biological because "If no action is taken or the wrong actions are taken, the organism does not survive and cannot reproduce (p. 103)".

The theory emphasizes the important relationship between goals and performance. Lunenburg, (2011) emphasizes the importance of goal setting acknowledging that research supports that when goals are specific and challenging the performance is most effective. Additionally, goals can be used link feedback to results creating commitment and acceptance resulting to motivated staff. This theory is useful in this research as the measure of performance is the Key Performance Indicators (KPI's), which are basically goals that have been identified to measure the achievement of set objectives.

Due to a large number of advantages of BSC, a big number of organizations have exclusively embraced it to achieve desired results. Kaplan (2010) followed the original BSC model research and observed that the model had gained acceptance by various organizations both for profit and nonprofit organizations. This is largely due to the inclusion of measurement of intangible assets into organizations' management systems. In Kenya, Machungo (2014) observed that the Sarova group of hotels used BSC as a tool to implement and monitor long-term, middle-term, and short-term strategic goals. The author found that the BSC was instrumental in the organizations' attainment of strategic goals that included brand awareness, financial performance, customer satisfaction and internal operational practices. The study recommended the use of the BSC as a tool for measuring performance and monitoring the effectiveness of the set strategic objectives.

Researchers have developed a great interest in BSC model. Atkinson et al. (1997) as referenced by Davis and Albright (2004) observed that the BSC model had a significant effect in management and development of accounting systems and deserved greater research attention. Washika et. al (2021) adopted the model in a study on the effect of financial risk management practices and sustainability of private hospitals in Nairobi. The results revealed a high correlation between the two variables. The authors recommended for the use of the BSC model to measure sustainability of systems through both the financial and non-financial perspectives. In a study on governance processes Van Grembergen (2000) cascaded the BSC to business and information technology departments. The research established that the BSC supports the alignment of business and information technology strategy. In

another study Quesado, et. Al. (2018) concluded that the BSC is not just a simple performance monitoring and evaluation tool but it assists in all areas of management.

The BSC model has been used in the banking industry and found to be an effective measure of performance. An empirical study on the extent of multiple performance measures usage in Jordanian banks and their effects on the financial performance indicated that non-financial measures usages particularly customer-oriented and product/service oriented indicators were important enhancers of a firm's performance (Al-mawali et al., 2010). Additionally, the results indicated a positive relationship between the multiple performance measures and financial performance of the banks.

Advantages Of Balanced Scorecard that makes it popular for use in organizations

The BSC is a vital performance measure system that can help organizations monitor and evaluate both long-term and short-term plans. Davis and Albright, (2004) contend that the "BSC translates the often-nebulous goals found in corporate mission statements into a strategic roadmap to be followed by employees". The BSC gives specific action that needs to be done to translate the organizational objectives to workable activities that can then show the relationship between those actions and the objectives (Quesado, et. Al. 2018).

The BSC structure allows managers to link critical objectives and the overall strategic objective. A key ideology of the BSC is that the non-financial measures must be achieved successfully before accomplishing success on the key financial measures (Terziev, V., et. Al, 2020). Employing the BSC method aids managers in identifying those key performance indicators that are linked to success on selected financial measures. Additionally, Meena (2001 p. 396) views the BSC "a format for describing the activities of an organization through a number of measures for each of the four perspectives". This perspective of seeing the BSC as an activity is of great importance where strategic monitoring and control is involved. Thus, the BSC guides, controls, challenges the management towards the achievement of strategic goals and objectives (Waal, 2003).

BSC can be used to communicate the organization's strategy to the employees in a smooth and efficient manner. Malina and Selto (2001) found evidence of an indirect relationship between BSC's management control function and the organization's performance. Through an extensive study, the authors investigated the effectiveness of the BSC in communicating the organization's strategic objectives and serving as a management control device. The research found that managers thought that an improved performance measures of BSC would correlate to improved productivity. This is due to the fact that the BSC's diverse disciplines and theories are combined through key organizational concepts and practices for the purpose of improving financial performance (Davis & Albright, 2004).

BSC enhances strategic feedback and learning. Most organizations craft great SPs and shelf until the next review period (Sheffield, (n. d). The BSC is predicted to assist in organizing strategies so that reviews can be done on a regular basis. Machungo (2014), opines that the BSC helps to clarify and translate the organization's vision, missions and strategic objectives and further communicate their link to the strategic objectives. Departments and functional units within the strategic business unit would produce their mission and strategy to support that of the strategic business unit. In essence the BSC is a practical tool that assists in implementing the corporate strategy because the strategic goal, operational objectives and action plans are developed for each perspective thus directing the organization to the critical analysis of the planned activities (Terziev, et. Al, 2020).

Key performance indicators

Key performance indicators or KPI is a concept that has developed from the goal setting theory indicating a measure of achievement (Locke & Latham, 2019). KPI's are actually goals that individuals or groups consciously try to achieve (Lunenburg, 2011). And as authors have argued if the goals are not achieved, then the survival of the organization maybe at risk. Besides being a measure of performance, goals affect behaviour, mobilize energy, increase persistence, motivate people and when achieved, leads to motivation (Lunenburg, 2011; Dincer et al., 2017).

KPI's are not therefore static and can be reorganized to ensure that they are aligned to changing perspectives of the organization. This is because key concepts require carefully crafted measurements that must be objective in nature and which must be realistic. For instance, the COVID-19 pandemic completely changed the dynamics of the workforce where uncertainty made it hard to decipher how to achieve set objectives (Wenzel, Stanske, & Lieberman 2020). Managers and employees were expected to look for strategic ways of responding to the crises that ensued. An unachieved objective will therefore call for a review of the activities and KPI's of the strategic plan. In addition, changes call for innovation and KPI's are useful when analyzing an enterprise's achievement in the area of the innovation potential or the need to initiate or develop innovations (Sherifi, et. Al., 2020; Dincer et al., 2020).

The Strategic Plan

An SP for a members' Club is a document that expresses the organization's mission, vision, goals and objectives with the main aim of providing methods to realizing increasing, club continuity, superior services and an excellence reputation. The SP was developed due to a felt need and continuous agitation by the members who felt that the Club needed a roadmap to guide its development. Through the guidance of a consultant and stakeholder participation, the Club identified five strategic pillars: Development, Sports, Human resources, Operational management and Marketing. The SP employed well known strategic planning models namely; Strength, Weaknesses, Opportunities and Threats (SWOT) analysis, Political, Economic, Social and Technological (PEST) analysis,

Stakeholder analysis and Competitor analysis to come up with a coherent plan. Key methods of data collection both qualitative and quantitative were used (Hacioglu, 2019).

Conceptualizing the BSC based on the Strategic Pillars

The Club's SP identified five pillars namely: Development, Sports, Operations, Marketing and Human Resources as depicted in Figure 1 below.

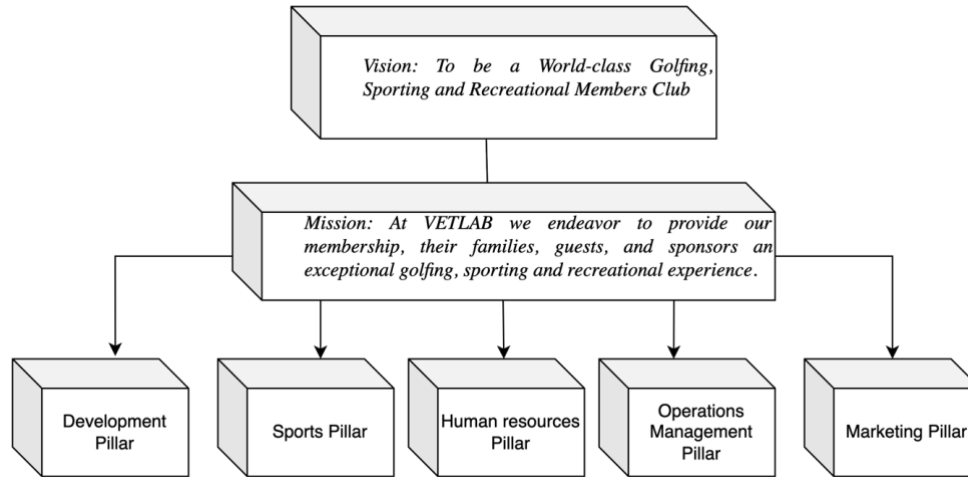


Figure 1: Strategic Plan structure

For each pillar, a strategic objective was crafted as below:

Development pillar: To continuously improve, maintain, and grow the Club's assets, catering and hospitality facilities and infrastructure.

Sports pillar: To provide superior golf and other sporting facilities by improving and maintaining the golf course and diversifying sporting activities that meet the needs of our members, their families, and guests.

Human Resources pillar: To become an "employer of choice" through fair employee practices in recruitment, compensation, staff development and by fostering an enabling environment.

Operations pillar: To ensure efficient and effective running of the Club through development, implementation and adherence to policies that are guided by the Club's constitution; and through appropriate allocation and utilization of resources.

Marketing pillar: To expand both local and international membership by tapping the diaspora market and positioning the Club as a global player.

To actualize the SP, an implementation matrix that identified different measures of the plan was drawn constituting the following columns: the strategic pillar, Strategic objective, operational objectives, Implementation activities/actions, verifiable indicators, assumptions, action by whom and lastly the Budget. The matrix was used to implement and monitor the SP. The plan was monitored quarterly and a percentage score was assigned for each operational objective. Over time, some operational objectives were realigned, redrafted or even deleted as the SP evolved over the years. However, 96% of the operational objectives were found to be useful as a guideline to steer the Club.

To monitor the SP, the implementation matrix was redrawn to exclude assumptions, action by whom and the Budget columns. An addition was made for the Score. The SP was monitored by a consultant who worked with the top management of the Club to identify achievements and shortcomings of implementing the SP. Aailed quarterly reports were analysed using achievement levels based on key performance indicators and a percentage given for each of them. The SP was designed to run for Five years and a final performance score was awarded for each implementation activity as shown Tables 1-5.

Research and Method

This research was carried out by engaging the Club managers and directors to give evidence of key achievements and non-achievements of their SP. The researcher was engaged as the consultant and collected data using methods that ensured objectivity and completeness. Key data collection methods both quantitative and qualitative were applied with a result of rich and nuanced data. Such methodologies included; secondary data reviews (the researcher perused the management files and account records among others), structured and semi-structured interviews (managers from each functional area were interviewed with the help of supporting evidence), focus groups (all managers were put together to discuss the progress of the SP), and observations. Data collected was categorized, coded and analyzed using key analytical methods of ANOVA and SPSS. The data was then made meaningful for use, by a descriptive analysis that was well understood by the management and the directors of the Club.

Table 1: Development Strategy

| 1. To continuously improve, maintain, and grow the Club's assets, golf course, and catering and hospitality facilities | | | |
|---|---|---|--------------|
| Operational objectives | Implementation activities/actions | Variable indicators | Score |
| 1.1 Move the Staff Changing rooms by Sept 2017 | 1.1.1. Refurbish the old caddie changing rooms for use by the staff | An equipped Changing Room | 100% |
| 1.2 Equip the conference and the boardroom | 1.2.1 Purchase and install furniture for the 2 rooms by Oct 2017 | Source, Install, & establish a Conference room | 100% |
| | 1.2.2 Purchase conference equipment by Jan. 2018 | | |
| 1.3 Formalize the lease for the old Clubhouse by Dec. 2017 | 1.3.1 Advertise tendering of the Old Clubhouse by Dec. 2017 | Signed Lease agreement | 100% |
| | 1.3.2 Sign the lease agreement by Dec 2017 | | 100% |
| 1.4 Renovate and expand the main kitchen by Dec. 2017 | 1.4.1 Expand and modernize the kitchen | Modernized Kitchen | 80% |
| | 1.4.2 Furnish the Kitchen | | 82% |
| 1.5. Install power back up by Mar. 2018 | 1.5.1. Purchase and install a Generator (150 kva) | Generator | 100% |
| 1.6. Improve water storage and maintain it during the SP period | 1.6.1 Install an underground water tank and level the ground on top of it | Underground Water tank | 34% |
| 1.7 Develop a children play area by Dec 2018 | 1.7.1 Put up a children's playing area on top of the underground water tank | Explore options; Equipped children's playground | 0% |
| | 1.7.2 Buy playing equipment (slides, bouncing castle, etc) | | 0% |
| 1.8 Enhance eating facilities by the end of 2018 | 1.8.1 Create a snack bar near the children playing area. | Snack bar | 0% |
| | 1.8.2 Put up a choma banda/Barbeque near the children playing area | Choma banda | 100% |
| 1.9 Build a swimming pool complex, by Dec. 2019 and maintain it during the SP period (Strategy Changed) | 1.9.1 Demarcate and fence the swimming pool area. | Fenced Area | 0% |
| | 1.9.2 Build a swimming pool | Swimming pool | 0% |
| | 1.9.3 Build a modern staff changing rooms/resting room | Modern changing room | 0% |
| | 1.9.4 Install gaming room | Gaming room | 0% |
| | 1.9.5 Build a multipurpose restaurant. | multipurpose restaurant | 0% |
| | 1.9.6 Build a massage parlour for both genders Sep 2018 | Dual massage parlour | 0% |
| 1.10 Modernize the Club's entry by Dec 2018 | 1.10.1 Build a modern gate that has a separate entry for members and guests | Modern gate | 0% |
| 1.11. Enhance the parking lot and add car washing facility by Dec 2020 and maintain it during the SP period | 1.11.1 Construct a parking lot by June 2018 | Expanded parking lot | 0% |
| | 1.11.2 Establish a car wash by Dec 2018 | A functional car wash | 100% |
| 1.12 Expand seating and relaxing facilities | 1.12.1 Moving the present putting green | Garden seating | 0% |
| | 1.12.2. Establish a garden seating facility where the present practice green stands Sept 2018 | | 80% |
| | 1.12.3 Establish a dining area | Dining room | 60% |
| 1.13 Improve and maintain the Club's ambience by Feb 2018 and maintain it during the SP period | 1.13.1 Refurbish/purchase the Club's furniture | New furniture | 100% |
| | 1.13.2 Paint the Club walls | Painted Club walls | 100% |
| 1.14 Refurbish/modernize the Clubhouse to create more space by 2022 | 1.14.1 Build a modern, bigger conference hall that can accommodate 150pax. | Modern conference hall | 100% |
| | 1.14.2 Introduce indoor games e.g. pool/snooker, table tennis | Table tennis | 0% |
| | 1.14.3 Establish a business center/Library | Equipped business center | 0% |

Table 2: Sports Strategy

| 2. To provide superior golf and other sporting facilities by improving and maintaining the golf course & diversifying sporting activities that meets needs of our members, their families, and guests. | | | |
|---|--|---|----------------------|
| Operational objectives | Implementation activities/actions | Variable indicators | Score |
| 2.1 Redesign, improve, and maintain the golf course by September 2020. | 2.1.1 Redesign tee box (#1, 14, 15, 17); New green-#14; fairways #14 & 17; Ramp at Hole #9 by Feb 2018 | New course design | 100% |
| | 2.1.2 Design and Construct a driving range by Sept 2018 | Driving Range | 0% |
| | 2.1.3 Complete irrigation Phase 1- pump house and main rings- by Dec. 2017 | Phase 1 of the irrigation completed | 100% |
| | 2.1.4 Install Flood lights (#18) by Feb. 2018 | Functional flood lights | 100% |
| | 2.1.5 Acquire/upgrade the sprinkler by Sept 2019 | Upgraded sprinkler | 100% |
| | 2.1.6 Automate the irrigation system by Sept 2019 | Automated system | 0% |
| | 2.1.7 Create space for a spectator's stand by Sept 2019 (#5, #14, 17) | Spectator's stand | 0% |
| 2.2 Introduce and implement other sporting facilities and recreational activities during the period under review | 2.2.1 Refurbish the Tennis Court at the Old Clubhouse by Sept 2018 | Functional Tennis court | 0% |
| | 2.2.2 Introduce other sporting facilities including Lawn tennis, Badminton, Chess, Table tennis, etc. | Lawn Tennis Chess, Badminton | 0% |
| 2.3 Improve the experience of playing golf | 2.3.1. Rate all tees (right now only White and Red are Rated, Blue and yellow are not rated) by June 2018 | All tees rated | 100% |
| | 2.3.2 Provide for junior tees for different age groups (not permanent tee boxes, just markers on the fairways) by June 2018 | Junior tees provided | 100% |
| | 2.3.3 Develop a Junior Golf Strategy/Policy by Dec 2017 | GTF program introduced; PJG policy | 100% |
| | 2.3.4. Add more water hazards and other features that will enhance and give the new side of the course character by Sept 2022 | Water hazards | 0% |
| | 2.3.5 Join up with other clubs in the Diaspora, invite their members out for competitions [more than reciprocation] by Sept 2018 | Joint competitions/relations established | 78% |
| | 2.3.6 Invest in good golf kits for hire by Mar. 2019 | Golf kits bought | 0% |
| | 2.3.7 Reintroduce Golf rules sensitization | Signage with rules placed at strategic places | 90% |
| 2.4 To host more competitions including international ones. | 2.4.1 Be ready to Host the Kenya Open by 2019 | Kenya open hosted | 0% |
| | 2.4.2 Host other national and international competitions | National competitions | 100% |
| 2.5 To enhance golf programs during the period under review | 2.5.1 Introduce the concept of Special days that would comprise "Leisure Golf" | Scheduled special days | 80% |
| | 2.5.2 Introduce Children's/Juniour Golf tournaments that will be suited to their age | Junior Golf tournaments | 100% |
| | 2.5.3 Enhance the lady GTF get younger lady golfers in the fold. | Increased number of lady golfers | 100% |
| 2.6 To enhance discipline during competitions | 2.6.1 Penalizing as per the rules of golf/ by Sept 2017 | Adherence of rules | 100% |
| | 2.6.2 Develop a booking portal in the Club's website | Functional booking portal | 100% |
| | 2.6.3 Discourage pre-arranged draws to encourage interaction | Minimal &/or no prearranged draws | 80% |
| | 2.6.4 All new golfers must be certified by the pro and the handicapping committee | Pros report | 100% |
| | 2.6.5 Regularly sensitize members on Golf etiquette like: Slow players give way, proper waste disposal, repair pitch marks and divots and raking the bunkers | Report | 70% |
| | 2.6.6 Encourage players to adopt to R&A Ready Golf Play. | Report | 100% |
| | 2.7 To improve golfer's and caddie relationships | 2.7.1 Cleanliness of the caddies could always be improved | Well-groomed caddies |
| 2.7.2 All caddies to get a certificate of good conduct | | Good conduct certificate | 100% |
| 2.7.3 Continuous Training of caddies on caddying | | Training certificates | 80% |
| | | Attendance Report | |
| 2.7.4 Give the caddie some responsibilities in the golf course | More commitment to the Club's activities | 80% | |

Table 3: Human Resources Strategy

| 3. To become an “employer of choice” through fair employee practices in recruitment, compensation and staff development and by fostering an enabling environment. | | | |
|--|---|----------------------------|--------------|
| Operational objectives | Implementation activities/actions | Variable indicators | Score |
| 3.1 Operationalize the HR policy by Dec. 2017 and maintain it during the SP period | 3.1.1 Cascade the HR policy to all staff and management | Cascaded HR policy | 80% |
| | 3.1.2 Implement Performance Management for different levels | Quarterly Reporting | 80% |
| 3.2 To improve staff’s transport by Dec. 2018 | 3.2.1 Establish a relationship with a car hire company to transport staff home by Dec. 2017 | Signed contract | |
| | 3.2.2 Buy a bigger Van by the end of 2018 | Bigger Van | 100% |
| 3.3 To strengthen the function of the Human Resources Management by Dec 2017 | 3.3.1 Competitively recruit a HR officer with a minimum of a degree by Dec 2017 | HR Officer | 100% |
| | 3.3.2 The Board to add a HR committee by Dec 2017 | HR Committee | 100% |
| 3.4 Develop a training program for staff by the end of 2018 | 3.4.1 Conduct a training needs analysis and then design a one year training programme by Dec 2018 | Evidence-based Training | 40% |
| 3.5 Develop a training manual for staff by the end of 2018 | 3.5.1 Engage a HR consultant to develop a training manual for the Club | Training manual | 0% |
| 3.6 To regularize staff remuneration by June 2018 | 3.6.1 Conduct a Job Analysis which will be the basis of remuneration | Job analysis report | 60% |
| | 3.6.2 Implement a staff motivation programme as outlined in the HR policy | Report | 100% |
| | 3.6.3 Implement compensation guidelines | Report | 100% |
| | 3.6.4 Recognize staff with exemplary performance. | Staff end of year award. | 80% |
| 3.7 To continuously motivate staff | 3.7.1 Reinstate the end of year staff party by Dec 2017 | Staff party | 100% |
| 3.8 Develop an external staff development policy by Sept 2018 | 3.8.1 Offer incentive to staff who undertake professional development | Report | 70% |
| | 3.8.2 Support staff to attend relevant workshops, seminars and training programme. | Report | 80% |
| | 3.8.3 Offer job enrichment for staff who undertake training and/or developmental activities | Report | 40% |
| 3.9. To introduce and operationalize a 'corporate branding Friday' and maintain it during the SP period | 3.9.1 Provide management staff with branded T/shirts and blouses to promote sense of belonging | Report | 80% |
| 3.10 To provide additional manpower to department through internship programs | 3.10.1 Develop an internship policy and procedure by June 2018 | Internship policy | 100% |
| | 3.10.2 Offer internship for students on short term basis | Report | 100% |
| 3.11 To ensure health and safety of staff & the Club | 3.11.1 Train staff on health and safety by June 2018 | Staff Training | 100% |
| | 3.11.2 Conduct health & safety evaluation | Report | 100% |
| | 3.11.3 To continuously replace staff Personal Protective Equipment (PPE) | HR Work plan | 80% |

Table 4: Operations Management Strategy

| 4. To ensure efficient and effective running of the Club through development, implementation and adherence to policies that are guided by the Club's constitution; and through appropriate allocation and utilization of resources. | | | |
|--|---|---|-------|
| Operational objectives | Implementation activities/actions | Variable indicators | Score |
| 4.1 Draft a communication policy by April 2018 | 4.1.1 Identify areas of concern and draft a communication policy for the Club. | Communication policy | 100% |
| | Frequency, medium, archival records | | |
| 4.2 To integrate new members to the Club's culture | 4.2.1 Develop an orientation package for every new member and hold a welcome party every quarter | Orientation package/document Welcome party | 80% |
| | 4.2.2. Sensitize members on the orientation program and their role into it. | Online ledger | 85% |
| | 4.2.3 Attach a new member to an old member and direct the latter on the items of orientation | Records of assimilation of members | 100% |
| 4.3 To create an operation manual for directors and the top management by June 2018 | 4.3.1 Using the Club constitution and members' responses, draft an operation manual to guide successive Boards. | Operation manual | 40% |
| | 4.3.2 To explore the issue of Board members honoraria. | Members agree to offer Board honoraria | 0% |
| 4.4 Continuously build the capacity of the board during the period under review | 4.4.1 Identify areas that a Board needs to function effectively and then organize for institutional strengthening through capacity building | Capacity building structure Report | 40% |
| | 4.4.2 Members of the Board to identify Clubs that are outstanding for benchmarking visits and collaboration. | Report Visitation Program | 0% |
| | 4.4.3. Develop an orientation manual for new members of the Board | Orientation manual developed | 0% |
| | 4.4.4. Enshrine the committees in the constitution. | Reviewed constitution | 100% |
| | 4.5.1 Develop a benevolence package for a deceased member e.g. Contribution, Transport to the funeral, etc. | Benevolence package developed & taken to the AGM/SGM for approval | 100% |
| 4.6 Craft and maintain a procurement policy and hire a qualified procurement officer | 4.6.1. Develop a procurement policy | Procurement policy | 84%; |
| | 4.6.2. Advertise and hire a procurement officer | Procurement officer | 100% |
| 4.7. Continuously maintain good financial records | 4.7.1. Budget for the Club | Good balance sheets, | 80% |
| | 4.7.2. Maintain monthly balance sheets and trial balances | Well-kept budgets audited Account | |
| 4.8. Fundraise for major milestones for the Club | 4.8.1..Explore the option for members' levy to major milestones | Funds raised | 86% |
| | 4.8.2. Organize fundraising activities or competition | Competitions organized | 0% |
| 4.9. Invest extra funds | 4.9.1. Open an investment account | Investment bank accounts | 80% |
| | 4.9.1. Deposit funds in the money market | | |

Table 5: Marketing Strategy

| 5. To expand both local and international membership by tapping the diaspora market and positioning the Club as a global player. | | | |
|---|--|--|--------------|
| Operational objectives | Implementation activities/actions | Variable indicators | Score |
| 5.1 Enhance the visibility of the Club to make it the Club of choice (ongoing) | 5.1.1 Strengthen the role of the Club's newsletter to create a trusted avenue of communication, archival data and a marketing tool by Dec '17. | Newsletters | 60% |
| | 5.1.2 To strategically use the Club Website through continuous, updates including the captain's announcements (ongoing) | Updated website | 80% |
| | 5.1.3 Maintain and enhance the Club's facebook and twitter accounts as instruments of communication | Updated information & Ionline logs | 100% |
| | 5.1.4 Benchmark with other Clubs' marketing teams including regional and international visits. | Report | 40% |
| 5.2 Enhance the Club's relations and standing in the Society during the period under review | 5.2.1 Establish an annual students' endowment fund by Dec 2018 | Endowment fund created | 0% |
| | 5.2.2 Document student caddies and share this with the Principal | Report | 80% |
| | 5.2.3 Look for sponsors for a caddie competition and recognize the best student caddie. | Report | 100% |
| | 5.2.4 Identify a primary or secondary school and train some of the students how to play golf. | Document Schools & students | 80% |
| | 5.2.5 Encourage Club members to mentor caddies with the aim of bettering their lives. | Mentoring program implemented Profile, Database Identify/document interested members | 80% |
| 5.3 Establish a marketing policy by April 2018 | 5.3.1 Draft a marketing policy to guide the activities of this important division | Marketing policy document | 100% |
| 5.4 To expand both local and international membership by tapping diaspora market and promoting golf tourism by Dec 2020. | 5.4.1 Tap into our diaspora members for quality reciprocation. | At least three international reciprocating Clubs | 0% |
| | 5.4.2 Encourage members to market the Club while on international visits | Report of Clubs visited & willing to collaborate | 60% |
| | 5.4.3 Visit reputable regional & international Clubs for benchmarking and marketing | Visit SA & Europe Clubs | 80% |
| | 5.4.4 Liaise with the National Tourism Board to market the Club. | A signed Joint memorandum | 0% |
| | 5.4.5 Collaborate with Hotels, local and regional Clubs; to market Golf adventures. | Signed memorandum with two regional Clubs | 100% |
| 5.5 Branding the Club (ongoing) | 5.5.1 Have branded items in the Pro shop including souvenirs | Branded items and souvenirs | 80% |
| | 5.5.2 Design a Brochure that we can give our international members | Brochure | 80% |
| 5.6. To expose the workers to other Clubs | 5.6.1. Visit neighbouring and successful Clubs. | Visitation reports | 84% |
| | 5.6.2. To attach workers' t willing Clubs | Workers' diaries | |

Aligning the BSC measures to the SP monitoring

The concept of a BSC involves a component of a conceptualized management and control system, that is focused on a strategic viewpoint (Terziev, V., et. Al, 2020). The BSC involves both the concept of the "card" and the process as well. Since the organizational strategy binds all members of an organization, a unity of strategy and business rules must be adhered to, based on the priorities that have been established and a defined meaning and role. The BSC thus "enriches the management and control tools and directs them in a strategic direction, rethinking their effectiveness and provoking their improvement in functional terms" (Terziev, V. et al., 2020 p. 3).

The Strategic Planning process did not make use of the BSC as a primary model during the process of its realization. To use the BSC as an evaluation tool, it was necessary to link the operational objectives of the SP to the four measures of the BSC. The Conceptual framework below depicts the conceptualization process.

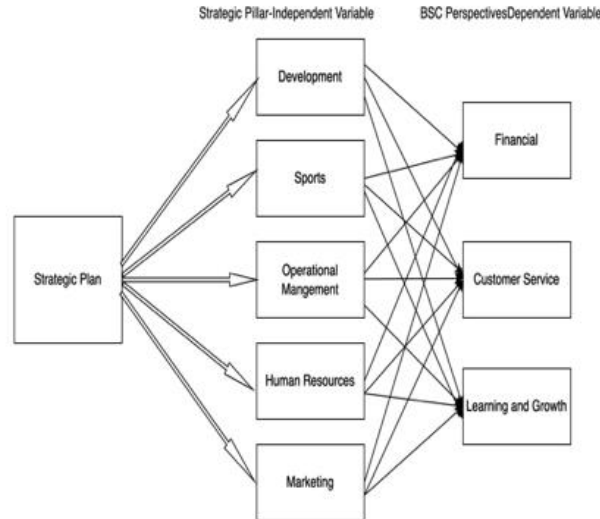


Figure 2: Conceptual Framework

The operational objectives for each strategic objective were fitted to the BSC model as shown in table 6 and an average score awarded for all the objectives in that perspective of BSC.

Table 6: Balanced Scorecard Perspectives and Average Strategy Scores

| Strategy | Balanced Scorecard Perspectives | | | | | | | | Average strategy Score |
|-------------------------------|---------------------------------|---------------|--|---------------|---------------------------|---------------|-------------------------------------|---------------|------------------------|
| | Financial | Average Score | Customer Service | Average Score | Internal Processes | Average Score | Growth and Innovation | Average Score | |
| Development | 1,6 | 32% | 1.2, 1.7, 1.8, 1.9, 1.11, 1.12, 1.13, 1.14 | 71% | 1.3, 1.4, 1.5, 1.10, 1.15 | 96% | 1,1 | 100% | 77% |
| Sports | 2,4 | 56% | 2.2, 2.3, 2.5 | 52% | 2.1, 2.6 | 87% | 2,7 | 85% | 70% |
| Human Resource | 3,6 | 84% | 3.3, 3.11 | 96% | 3.8, 3.9, | 72% | 3.1, 3.2, 3.4, 3.5, 3.7, 3.10, 3.11 | 71% | 81% |
| Operational Management | 4.7, 4.8, 4.9 | 84% | 4.1, 4.2, 4.5 | 94% | 4.3, 4.4, 4.5 | 62% | 4,6 | 84% | 81% |
| Marketing | 5,4 | 56% | 5,2 | 65% | 5.1, 5.5, 5.3 | 88% | 5,6 | 80% | 74% |
| Mean Score | | 64% | | 74% | | 80% | | 84% | |

Findings and Analysis

From the Table 6, it can be observed that the first three strategic pillars were aligned more to a specific BSC area: Development and Sports strategy towards customer service and Human Resources strategy to Learning and growth. Operational management and Marketing were evenly spread out to all BSC areas. The Club being a membership one and therefore a non-profit making organization has the main aim of serving its' members. This explains why the financial management is not given much emphasis compared to if this was a profit-making organization. Customer service being the core mandate of the Club has a very high interest. Internal and growth and information functions are a prerequisite for good customer service and therefore they tend to be given added interests.

The score for each BSC perspective is shown above. In the development strategy, financial perspective scored only 32%. The explanation is that the objective relied on other objectives being met before it could be fully activated. In this strategy, most of the objectives were aligned to the customer service management, which is understandable given the mandate of the club. The score of

71% was achieved mainly because some of the objectives achieved 100% which boosted the score. It is also observable that two objectives, 1.7 and 1.9 were not achieved because the strategy changed during the planning period. The internal processes perspective achieved the highest score of 96%. Learning and growth achieved 100%, mainly because it was only one strategy and this was clearly done in full.

Sports Strategy is vital to a golf or a sports club as it forms the key activity for most of the members. In the financial perspective, the score was 56%, as a result of only one activity being achieved, while the other was not achieved at all. In the customer service which had the most objectives, a score of 52% was realized. In this perspective, there were three objectives. One of the objectives was not achieved at all while the other two had different levels of achievement. Internal processes scored 82%, which is a good achievement given the high standards set during the planning process. The last perspective, learning and growth, scored the highest score in this strategy, 85%. Only one objective was placed in this perspective.

The Human Resource Strategy dealt with the workers and therefore most of the objectives are aligned to the growth and learning BSC perspective. The financial perspective dealt with the remuneration of the workers and since it had been achieved fairly well it had a high score of 84%. The Human resource strategy is also highly related to customer service and therefore two objectives were related to this perspective. The customer service therefore had the highest score of 96%, a very high achievement. Internal processes achieved a score of 72%, while growth and learning which was the most prominent score 71%, perhaps a lower score due to close scrutiny of the objectives.

The operation strategy, achieved a score of 84% in the financial perspective, 94% in internal processes, 62% in internal processes and 84% in growth and learning. Although internal processes scored the least, this is the perspective that is very vital in this strategy as it drives the management operations in order to achieve maximum performance for the Club. There are managerial policies and processes that have not been acted upon since the inception of the SP. It is however important to note that the financial processes have a higher level of achievement.

The fifth strategy is that of marketing, which was initiated due to the need for sponsorship, visibility and growth. This strategy had six operational objectives, one for financial 56%, one for customer service 65%, one for growth and learning 80% and three for internal processes 88%. As expected, most of the operational objectives are aligned to the internal processes because marketing is expected to drive other managerial functions.

Overall, the SP achievements based on the BSC perspectives were as follows: Financial 64%, customer service 74%, internal processes 80%, and learning and growth 84% with an overall average score of 76%. The financial aspect achieved the lowest score. There are a few factors that contributed to this score. First, this institution is non-profit making organization and therefore financial activities were few and far in between. Secondly, disruptions by COVID 19 dealt a big blow to income flow as clubs were closed and even when opened few members patronized the Club. Thirdly it is a well-known fact that when there is an economic downturn, most people will change priorities and leisure activities are the first to be dropped (Ngure & Waweru, 2016). One observation in the Club was that the employees are closely knit and perform fairly homogenous activities. This suggests that the teams herein are exempted from diversity's negative processes that stem competitive and personal interests that may derail performance through coordination failure, categorization or surface level failure (Srikanth et al., 2016). Club members belong to the upper and middle class who have a high to medium purchasing power, and who as members expect great service and recognition (Ngure & Waweru, 2016). Sherifi, et. Al., (2020) acknowledges that innovation is inseparable to the economic component of the business and plays a vital part in competitive advantage. This can be seen in the statistics that show that learning and growth was a perspective that the Club took seriously and consequently had a good achievement.

Conclusion

The BSC is a measure that are based on the organization's strategic objectives, the vision and the mission making it a contributor to key strategy achievements. The BSC allows for the cascading of the vision and direction to business units thereby aligning corporate goals to operational ones and finally to the individual's personal scorecards. Thus, the BSC can be used for performance management at the individual level. Further, using the BSC is recommended to solve the organization's routine problems and to ensure environmental sustainability (Muhammad et.al, 2021). Based on the results presented in Table 6, a number of conclusions can be made:

(i) It is possible to perform an evaluation of a SP based on the BSC. The BSC gives a complete view of the performance of different key measures of the business. It is possible for managers to make decisions of areas of strengths and weakness allowing them to prioritize their activities. (ii) it is possible to align key operational objectives to the BSC measures and use this alignment to score the levels of attainment. Arranging the operational objectives lets the managers and strategic planners analyze areas that may have been left out in the planning process. For instance, in the development strategy only one operational objective was aligned to the finance measure, while customer service had a big number of the same. This may bring incongruence in analysis thereby distorting the scores. (iii) aligning operational objectives to the BSC indicates to the managers which pillar is aligned to specific BSC indicator/measure. The picture displayed by Table 6 is important for managers as they are able to make judgement of which pillar is important and therefore factor in that information in the revision of the SP. While this statement may look contradictory to conclusion two, evaluation of a plan is also the beginning of making the next one. All indicators of a good plan therefore must be considered.

Indeed, Malina and Selto (2001) found out that the use of the BSC as a management control function has an indirect relationship to improved performance on BSC measures.

There are challenges experienced in this study

First, aligning different operational objectives to a specific BSC measure is not easy. Some of the objectives are blurred and becomes difficult to wholly align them. Others do not adequately align to any measure. Indeed, as Meena (2009) stated, designing a balanced scorecard, is a very involving process that requires a lot of commitment and may require an expert to make use of a consultant. The author advocates for the designers to always consider the customers' interests when making the layout of the card. Second, the BSC has four measures that are sometimes confusing to balance the level of importance. This statement is echoed by Banker, et. Al (2004), who argue that the multiple performance metrics of the BSC may lead to lack of focus, recommending that the use of only those metrics that are vital for measurements.

Recommendations for further research

These methodological propositions in this study correspond to conceptualizing BSC and using it make inferences on its suitability to evaluate an SP. More studies can be done by conducting relevant field studies, using quantitative research methods, conducting longitudinal studies, and even by using samples methods. Quantitative studies would allow for the adoption and implementation of the BSC in a wider scale allowing researchers to gain insights on the general trends instead of a restricted scale of research. The BSC is comprised of four perspectives. Studies could be done to assess the performance of a particular perspective is to gain a deeper understanding its relationship to a field of study. Undeniably, BSC is not static as it keeps on evolving. Researchers could carry out studies on how the BSC has maintained its relevance for such a long since it was first advanced.

Author Contribution: All stages by Author. Author read and confirmed the final version of the paper.

Institutional Review Board Statement: Ethical review and approval were waived for this study, due to that the research does not deal with vulnerable groups or sensitive issues.

Data Availability Statement: The data presented in this study are available on request from the corresponding author. The data are not publicly available due to privacy.

Conflicts of Interest: The author declares no conflict of interest.

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