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Balanced Scorecard and Training Initiative in Organization: A conceptual discussion

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Abstract

A balanced Scorecard (hereafter BSC) is a strategic planning tool developed by Kaplan and Norton (1996) as a response to the assumption that organizations only exist to satisfy stockholders (Kaplan and Norton, 1992). It is based on four perspectives, where each perspective represents a different set of stakeholders: Learning and Growth, Internal Business Processes; Customers; and Finance. It enables an organization to align its strategies to achieve the objective, mission, and vision of the organization. This conceptual paper aims to provide discussions on the literature related to works pertaining to the underlying theories related to management performance and the development of the Balanced Scorecard as a performance tool in both private and public organizations. This paper also focuses on a discussion on the use of BSC as a performance management tool in civil service agencies. Many of the suggested explanations for the success or failure of BSC in public sector organizations, however, are relatively unspecific because they could be implemented similarly in the private sector. There appears to be an awareness gap with regard to the factors that hinder the introduction of BSC, especially in the public sector, therefore. Intuitively, the claims on the effective rate of implementation of the BSC prompted the intention to examine the effects of training on the improving of the BSC's efficacy in the public sector.

Keywords: *Balanced Scorecard, Training, Public Sector*

INTRODUCTION

A balanced Scorecard (hereafter BSC) is a strategic planning tool developed by Kaplan and Norton (1996) as a response to the assumption that organizations only exist to satisfy stockholders (Kaplan and Norton, 1992). It is based on four perspectives, where each perspective represents a different set of stakeholders: Learning and Growth, Internal Business Processes; Customers; and Finance. It enables an organization to align its strategies to achieve the objective, mission, and vision of the organization. The measurements of the Key Performance Indicators (KPIs) will help the organization to evaluate its performance and identify the required resources to be allocated. BSC is focused on KPIs, which allow the management to give attention to the important measurements that boost the organization's performance by linking these KPIs in causal relationships with the desired result. At the same time, BSC will also provide information for better performance management. The BSC has twofold potential: first, to become a measurement instrument to guide performance in public administration, and second, to improve democratic accountability and responsibility, which can improve the public agencies' performance. BSC can be an essential tool for the public sector's organizational transformation process, and this is being validated by those who have implemented BSC in their organization. (Chan 2004). There is much previous evidence to support BSC's suitability for application in the not-for-profit sector, especially the government sector (S. Rodziah, 2013; Irwin, 2002; Kloot & Martin, 2000; Silk, 1998; Atkinson &

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McCrindeJl, 1997). The structure of this paper addresses the theories and previous findings related to BSC implementation and discussion on the possibility of relating training initiatives with BSC implementation effectiveness in the organization.

LITERATURE REVIEW

The Underlying Theories

Both Resource Based View Theory (RBV) and Stakeholder Theory have been elucidated in many kinds of literature related to management studies. This is because both theories are able to expound on why organizations adopt certain strategies. These theories draw attention from both economic and behavioural perspectives. Both theories explain macro-level firm behaviours or characteristics and/or the influence of such behaviours or characteristics on firm performance.

Resource Based View Theories

The Resource-Based View (RBV) is a theory that focuses on the competitive advantage of a firm on the application of its tangible or intangible resources at the firm's disposal. The theory suggests that firm resources provide the basis for strategy and that strategies should allow firms to best exploit resources relative to the competitive environment (Bridoux, 2004: p. 7).

The theory states that a firm is equivalent to a broad set of resources that it owns, unlike traditional industrial organisation economics, which relies so much on analyses of the competitive environment. The resource-based view focuses on the analysis of various resources possessed by the competitive environment suggesting that the parameters of a firm's competitive strategy are critically influenced by its accumulated resources (Barney, 1991)

Extensive research has put forward their arguments in explaining how corporate strategies are related to the RBV perspective (Peteraf and Barney, 2003; Amit and Schoemaker, 1993; Peteraf, 1993, Mahoney and Pandian, 1992; Conner, 1999; Barney, 1991; Wernerfelt, 1984). The theory elaborates on the impact of economic value as a result of organizational strategies. In fact, RBV has been viewed as a solution to the unstable environment within the organization (Szymaniec-Mlicka, 2014). The RBV focuses on how the organization utilizes its resources as a strategic tool in achieving a sustainable competitive advantage and, at the same time, improving organizational performance. There is a growing importance of the public sector for the socio-economic development of the country, thus attracting many interest from researchers to seek answers about effective methods and tools for the management of public sector organizations.

The main premise of RBV involves the utilization of intangible assets and competency of staff in an organization which several researchers like Pfeffer and Salancik (1978) and Harvey, Skelcher, Spencer, and Walshe (2010), postulate that the development of the absorptive capacity of knowledge within the public organization positively translates into the results achieved by this organization. It means that the competency and knowledge of staff need to be optimized and objectives clearly defined in order to achieve organizational goals. Employees of public organizations are to serve the citizen, and certainly, this would require an organization to have a great number of efforts in providing adequate knowledge and skills to its employee to be able to contribute the highest quality of service and translate them into improvement in organization performance.

Taking from this viewpoint, the implementation of BSC in business, industry, government, and non-profit organizations worldwide is a system used to align business activities to the vision and strategy of organizations. BSC is not only applied to measure financial performance but also to assess management achievement. Therefore, the theory predicts that the employability of optimum internal resources, i.e., staff, would improve organization performance, and the adaptation of BSC as a strategic performance instrument could lead the organization to achieve its goals.

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Stakeholder Theory

The concept of stakeholder theory is based on moral values, relationships, property, ownership rights, and free market economics (Donaldson and Preston, 1995; Mitchell, Agle, and Wood, 1997; Friedman and Miles, 2002; Phillips, 2003). The stakeholder can be anyone who influences the organisation, or can be influenced. Examples include shareholders, employees, and consumers; other examples are suppliers, government, and communities. The theory suggests that since shareholders are the owners of publicly held companies, the managers of such companies are responsible for shareholder welfare and should act in the shareholder's best interest (Charnchai and James 2007).

Stakeholder theory holds that managers primarily have a duty to maximize stakeholder interest in ways acceptable to law or social values. In other words, the essential ideology of a stakeholder is based on property and ownership rights and free market economics. The ideology of stakeholder value governs the decision-making of managers. Stakeholder theory is primarily a management instrument. The attributes of power, urgency, and legitimacy of claims define an organization's stakeholders. Power and urgency must be attended to if managers are to serve the legal and moral interests of legitimate stakeholders (Mitchell et al., 1997).

From the civil service organization's point of view, this theory holds that citizens of the country are one of the main stakeholders. This is because the government serves its civilian based on the appointment made via a systematic general election process. Through electoral processes, citizens are able to choose their government and thus influence the decision of the government in managing the country, and in return, citizens will abide by the rules and regulations set upon them. Over the last decades, the implication of this theory in practice, especially in a civil service organization, are clearly visible. Many governments have taken seriously managing their agencies to serve their citizens. Thus, there is a need for government servants to be possessed with appropriate competencies to perform their tasks that enable them to meet the expectation of the government's goals as well as people's demands. Implying from this, the government pursues strategic performance measurement such as BSC as the tool to assess the performance of civil service employees in carrying out their duties for the people of the state.

Development of Performance Measurement

Performance measurement is defined as management and control systems that produce information to be shared with internal and external users (Henri, 2004). The systems enable to provide an avenue for stakeholders to monitor and communicate feedback regarding the organization's expectations and results. Furthermore, as it comprises all aspects of the business management cycle, performance measurement constitutes a process for developing and deploying performance direction (Kaplan and Norton, 1996; Nanni et al., 1992). Performance measurement based on the traditional cost or management accounting system that was introduced in the early 1900s is more for fulfilling the requirement of external reporting and government (Kaplan and Johnson, 1987).

Halachmi (2005) acknowledges that one of the drawbacks of a traditional performance measurement system is the lack of alignment of the system with the organization's strategy, and this has been recognized as the main obstacle for an organization not achieving its intended objectives. Traditional performance measurement systems were focused too heavily on accounting or financial-based measures and tended to ignore non-financial measures (Kaplan and Johnson, 1987). In other words, no or less emphasis is given to long-term value creation, particularly for the intangible and intellectual assets that generate future growth for the organization. This is because it is difficult to easily calculate these intangible properties in terms of financial or monetary values. It is only through the use of non-financial measures that intangible assets such as customer

ISSN 2807-1778(Online)| 2807-1921 (Print)

relationships, creative goods and services, high-quality and responsive operational processes, and employee strengths and skills can be handled by organizations.

The globalization effect on business transactions has expanded the landscape of competitiveness among the firms not only locally but also internationally. This has led to making the business environment even more complex. This certainly requires a different kind of performance measurement system that focuses not only on monitoring and controlling cost. Accordingly, during the last two decades, numerous works have rigorously developed measurement frameworks that are able to quantify and anticipate consequences for organizations and their stakeholders. Thus, the focus of an integrated and multidimensional performance measurement system incorporates both financial and non-financial elements. As a result, a range of organizations has adopted Performance Management Systems (PMS). The Essential Success Factors (CSF) and Key Performance Indicators (KPI) are based on these structures. Organizations, particularly those in the private sector, have implemented a number of broader performance measurement and management systems tools, such as Activity-Based Costing/Management (ABC/M), Benchmarking, Total Quality Management (TQM), Business Process Reengineering (BPR), and probably a widely used multidimensional performance measurement that measures both financial and non-financial aspect of the business is the Balanced Scorecard (BSC) approach.

Balance Scorecard

Balanced Scorecard (BSC) was initially introduced by Kaplan and Norton (1992) to overcome the incompleteness of traditional measures, which focuses on lagging indicators, especially financial indicators such as Return on Equity (ROE) and Return on Investment (ROI). Further, in 1996, the same authors expanded their argument, focussing on the importance of aligning the scorecard data with the organization's business strategy. Kaplan and Norton (1992) also suggest that non-financial criteria need to be integrated carefully so that they would provide pertinent information to managers to assess their organization's performance. In order to transform the strategic objectives efficiently into tangible objectives and measures, both of them asserted four interrelated management processes; illustrating and interpreting vision and strategy. Finally, in 2001 Kaplan and Norton introduced five principles to keep strategy the focus of the organization to the strategy, make strategy everyone's everyday join, make strategy a continual process, and mobilize change through executive leadership. BSC has developed from being a measurement tool to a management tool and is currently an icon of strategic performance management tools (Brudan, 2010).

BSC has been widely studied from the context of its implementation across Malaysian corporations and public sectors. For instance, Othman (2008) performed a study on the limitations faced by a Malaysian telecommunication company in implementing BSC, and several articles by Ruzita, Daing Nasir, and Yusserie (2008) on BSC usage in Malaysian manufacturing firms. Anufuro, Ayoup, Mustapha, and Abubakar (2019) examine the effect of BSC on the performance of Universiti Utara Malaysia, another Lee (2006) on the performance evaluation of Malaysia public schools. Md Zin, Sulaiman, Ramli, and Nawawi (2012) and Ayoup, Omar, and Rahman (2016) explore Malaysian Government-Link Companies (GLC), and one of the findings indicates that the BSC implementation improves alignment in managers' awareness and synchronization toward organizational objectives in GLC. The establishment of BSC in non-profit organizations such as public sectors is more than just a measurement initiative. It also underlines the transparency of reporting across the organizations to gain public trust and confidence by providing better services (Mohd Som and Abdul Majid, 2008).

Even though there is an emerging number of BSC applications but it does not guarantee success (Bawaneh, 2019). Normally, it depends on the organization's implementation process itself that involves various factors to consider, such as employees' routine and supervision, management support, and financial resources. Cheruiyot (2013) opines that inadequate financial resources, lack

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of support from the management, and reluctant employees may reduce the capability of BSC's success. A fund is needed to finance the whole BSC process, starting from the setup process, which requires a system, hiring BSC professionals for training purposes on the remuneration. Slavica, Ljubica, and Jelena (2017) agree that the lack of financial resources to introduce and implement the system is one of the obstacles to BSC. Lack of knowledge in BSC is caused by the rejection to invest in the technique as with the fund investment, training and expertise can be provided to the employee so that they can comprehend BSC smoothly and faster (Sulaiman, Ahmad, and Alwi, 2004). Inadequate support from the top management affects BSC's strategic development through unclear organizational goals given and identification of responsibility. The employees' job description must be well defined and align with the organization's goal to ensure the willingness to cooperate in the BSC implementation.

Instead of growing numbers of BSC applications in Malaysia, some organizations have yet to apply BSC because of the impotent design and lack of information (Yap, Goh, and Yap, 2015). Meanwhile, in German, Austria, and Switzerland, 8% of the organization put an end to BSC because it does not provide them with any extra advantages compared to their existing system (Speckbacher, Bischof and Pfeiffer, 2003). This withdrawal might also be caused by a lack of awareness, as Jusoh, Azhar, and Abu Hasan (2012) found that 93.2% of their respondents in the Malaysian sector lack awareness of BSC even though their companies have implemented the system. Chavan (2009) agrees that it is difficult to implement BSC without adequate preparation on the basis such as defined strategies and involvement from everyone within the organization. Each of the perspectives is a unique measurement; under usage can lessen the potential of BSC as there is an insignificant appreciation of the measures in seizing the organization's strategy.

Kaplan and Norton (2001) suggest that the BSC can be readily adapted for use in non-private sector organizations simply by “rearrang[ing] the scorecard to place customers or constituents at the top of the hierarchy”. Empirical studies indicate that corporations applying the balanced scorecard could effectively enhance the accomplishment of strategic goals and performance; this was confirmed by Othman (2007) and Der-Jang & Hsu-Feng (2011). BSC is valuable mostly because it connects a business organization's strategies, framework, and vision, while transforming its long-term strategies and objectives (e.g., creating customer value) into concrete actions either internally or externally (Chow and Haddad, 1997; Liu, 2002).

In the era of globalization, municipal government agencies nowadays now have their performance measured by financial sustainability, program outputs, service delivery values, user satisfaction, and other key performance indicators. Hence, these new demands have made government and non-profit agencies more competitive, and with such competition, the BSC becomes a more relevant tool for implementing their strategies. Recently, many works by scholars have studied the effectiveness of BSC implementation on public sector performance. For instance, Northcott and Taulapapa (2012) reveal that managers in government-linked companies are less likely to adopt BSC as performance tools. S. Rodziah (2013), in her study on identifying issues and challenges in implementing the BSC in the local state agency of Sarawak, found that the majority of the respondents view positively on BSC implementation as improving the department's performance. It is argued that the management plays an important role in ensuring the successfulness of BSC as a performance tool for an organization, Md Zin, Sulaiman, Ramli, and Nawawi (2012) assert that top management commitment is the most influential factor that facilitates the BSC implementation in Malaysian Government Linked Companies (GLC). Greater accountability and transparency pertaining to the application of public funds have always been the main focus of local government organizations. Subsequently, civil service organizations have changed to private sector performance management practices as prospective means of strengthening and exhibiting their own performance and accountability (Hood, 1995; Jackson and

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Lapsley, 2003; Lapsley and Wright, 2004). In particular, public sector organizations are now being demanded to report their stipulating strategic goals with performance targets.

Balance Scorecard and Performance Management

The implementation of BSC has been linked to improving firm performances and has received great attention from scholars. Given the announced BSC benefits, research has been developed to understand how BSC has been applied in industries in various settings, such as Hoque and James (2000), Speckbacker et al. (2003), and Sandhu, Baxter, and Emsley (2008). This is evidenced by various dimensions of study on BSC adoption by companies, such as the nature of BSC implementation within a Malaysian Government Linked Companies (GLC) (Md Zin, Sulaiman, Ramli and Nawawi, 2012), the leadership and commitment of the top management team to the implementation of the BSC in the company (Ayoup and Omar, 2012), BSC implementation in public sectors (Jusoh, Rudyanto, and Abu Hasan, 2012; Sayeed, 2013; Mohd Saudi, 2016). Yap, Goh, and Yap (2015) conducted a survey to compare the performance of those companies that adopted and those that did not adopt the BSC approach.

Despite its positive impact on performance, the implementation of BSC in private sector agencies may face obstacles, as highlighted by Wisniewski and Olafsson (2004). According to researchers, the process of the BSC implementation is complicated. It requires a large amount of time and effort, it requires apparent pledge from leaders at varying points, and to some extent, it requires a shift in attitudes and thinking. The BSC's capacity to promote dialogue about policy can also be undermined by subjectivity and tension over performance measures. Nørreklit (2000, 2003) argues that the impact of time on organizational results, including the post-moment between the achievement of certain non-financial initiatives and their financial implications, cannot be sufficiently communicated by the BSC. The consequences of the steps will manifest in the various areas concerned at different points in time, some of which will take place immediately and some very slowly (Malina and Selto, 2001). Fooladvand et al. (2015) assert that there were major disputes and disagreements between top managers, partially due to the unreliable, subjective, and lingual existence of BSC indexes and the use of inappropriate assessment models.

Balanced Scorecard in Public Sectors

Due to the earlier concept focused on profit-making firms and inconsistent with the aims of most government agencies, the BSC is easily adapted for use in civil service organizations simply by “rearrang[ing] the scorecard to place customers or constituents at the top of the hierarchy” (Kaplan and Norton, 2001, p. 98; Niven, 2006). In public sector contexts, the BSC may play a dual function as a measurement tool to direct performance and a way of improving political transparency and accountability (Kaplan and Norton, 1992). The concept of capturing non-financial aspects of the performance was further supported by several earlier studies (Northcott and Taulapapa, 2012; Forgione, 1997; Aidemark, 2001; Bilkhu-Thompson, 2003). In the past, the public sector performance indicators remain constant - morality, ability, attendance, and scores are the only criteria. At this moment, the market economy necessitates the public sector to be more market-oriented, social-oriented, efficiency-oriented, and effectiveness-oriented for comparison with the private sector (Zhonghua and Ye, 2012).

Over the last decades, there have been many works carried out to investigate the impact of BSC on public organizations' performance. Findings derived from these studies suggest that the strategic management practices in public sector organizations should be guided by the theoretical foundations for the adoption of the BSC from the stakeholders' perspective in the private sector. (Muiruri and Kilika, 2015; Northcott and Taulapapa, 2012; Wilson, Hagarty, and Gauthier, 2007, Wisniewski and Olafsson, 2004).

Since public sector organizations frequently balance competing economic and social interests, the civil service sector, in particular, should promote the use of the balanced scorecard as

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a performance assessment tool for organizational performance. In the balanced scorecard, community populations should be the highest weighted so as to distinguish between the public and civil service sectors (Zhonghua and Ye, 2012).

Several works have reviewed the motive of BSC implementation in public service institutions; for example, both articles by Wisniewski and Olafsson (2004) and Zhonghua and Ye (2012) argue that for public sector organizations, matters related to accountability are more critical than to those in the private sector. This is because public sector organizations bear the responsibilities and obligations through the reporting of detailed performance indicators (PIs), which have often been enforced by the central government. In Singapore, the adoption of BSC by the securities industry was due primarily to political control (Sandhu, Baxter, and Emsley, 2008). BSC's adoption was also influenced by corporate values and organizational culture.

According to Flak and Dertz (2005), public sector organizations are better prepared to implement the balanced scorecard (BSC) if they already have a clear understanding of their vision, strategy, and goals. Wilson, Hagarty, and Gauthier (2003) conclude that a common error is to view the BSC as an operations-level reporting mechanism. This method will result in an abundance of performance metrics, making it difficult for management to concentrate on the most important data. The BSC ought to be considered a crucial management tool for describing the performance of strategy implementation.

Sartorius, Trollip, and Eitzen (2010) investigate whether the performance measurement framework (PMF) of a state-owned research organization could be adapted to the Balanced Scorecard (BSC). Their findings revealed that lower-level employees were significantly less enthusiastic about the role of the PMF system than more senior-level staff. Other scholars, however, have indicated their concerns about the feasibility of transplanting management instruments such as the BSC into dynamic settings of the civil service sector (e.g., Arnaboldi and Lapsley, 2004; Pidd, 2005). Particularly, Griffiths (2003) found issues with showing causal relationships in BSCs in the public sector, indicating that the BSC's required "rearrangement" may not be easy in practice and may hinder its ability for performance management. Nevertheless, earlier studies have explored how the "rearrangement" of the traditional BSC framework performs in practice and whether the lack of specific financial targets poses an obstacle to the implementation of the BSC model (Inês et al., 2018; Hoque and Adams, 2011).

Although there have been a relatively lesser amount of studies on BSC applications in the civil service sector (Yeung and Connell, 2006; Greatbanks and Tapp, 2007), recent evidence indicates that the use of BSC in the public sector has achieved varying degrees of success (Niven, 2005, 2006). Among the common reasons for non-implementation of BSC are inadequate information systems, insufficient support of the BSC by senior managers, and insufficient time to implement, although ineffective implementations are due to inadequate connection to employee incentives, confusion about the selection of acceptable KPIs, and organizational resistance to change (Northcott and Talaupapa, 2012). Many of the suggested explanations for the success or failure of BSC in civil service sector organizations, however, are relatively unspecific because they could be implemented similarly in the civil service sector. There appears to be an awareness gap with regard to the factors that hinder the introduction of BSC, especially in the public sector, therefore. Intuitively, the claims on the effective rate of implementation of the BSC prompted the intention to examine the effects of training on the improving of the BSC's efficacy in the public sector.

Balanced Scorecard and Training initiatives

Presents and performance management systems (PMS) are applied across all organizations, either private or government agencies. The implementation of performance management is critical to ensure that all activities are monitored and directed to the organization's goals. The PMS should align with the corporate strategies and its missions and visions. The

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effectiveness of PMS would depend on various factors such as organizational structures, governance, cultures, knowledge of the employees, and many more.

There is a lot of empirical evidence that supports training has an effect on employee performance (Bartel, 1994; Khan et al., 2011; Collins and Clark, 2003; Nuria, Antonio and Antonio, 2018). The arguments emphasize that internal firm resources can provide sources of competitive advantage, that human resources practices can enhance organizational performance by enhancing an organization's human capital pool, referring to its employees' knowledge, skill, and ability, and by directing the employment relationship and discretionary. These arguments come from the perspective of human resources management and resource-based views of firms. Thus, training is perceived as a stimulant for employees to perform their tasks effectively as well as instill job satisfaction (Visser and van der Sluis, 2006). Nuria et al. (2018) assert that both economic-rational and institutional determinants have a significant influence on employee training.

DISCUSSION

Training has an important role in accomplishing the goals of the organization while being able to attain the workforce of the organization and their interests into consideration. The inclusion of training for an employee is viewed as the articulation of the organization's commitment to ensuring staff able to perform tasks effectively. A limited amount of empirical works have specifically examined the moderation effect of training on BSC implementation in public sector organizations. Northcott and Talaupapa (2012), in their works, point out continuous in-use learning and training as among the factors that can influence BSC adoption in both public and private sectors.

The coverage and multidisciplinary nature of the BSC require preparing a team to execute it, regardless of whether the organization recruits outside experts. In order to disseminate strategy and indicators within the organization, personnel involved in carrying out the BSC project must form not only a community of technical experts but a strategically oriented, cross-functional, and integrated team. In order to achieve the organization's vision and missions, it is argued that an organization should establish systematic training for all personnel who are directly involved in BSC implementation. Northcott and Talaupapa (2012) highlight that leaders' commitment; employee receptive to change; a focus on performance excellence; sufficient training; a straightforward BSC; consistent organizational plan and objectives; ties to reward schemes; and sufficient resourcing are all success factors for BSC implementation

CONCLUSION

In short, the BSC is an instrument aimed at aligning the strategy reflected in the actions actually carried out with the strategy expressed in the plan. To execute strategy and achieve effective outcomes and changes and strategic translates, the Balanced Scorecard is implemented and evolved. It has also been an important tool and strategy formulation for management. The BSC offers an effective mechanism to promote strategy execution. This principle is confirmed by a mechanism that transparent the vision at the beginning and ties each person's output to the plan at the end and thus influences both employee actions and performance by the organizational goals resulting from the strategy. Indeed, training can play a critical role in supporting an organization's objective and performance. Hence, a systematic training program should be established for all personnel who are directly involved in BSC implementation in order to achieve the organization's vision and missions.

LIMITATIONS & FURTHER RESEARCH

This paper reviews the body of literature on BSC and its implementation across all organizations and is brief on the influence of training on BSC efficacy. Further research on the connection between training and BSC implementation is suggested in order to address the gaps in

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our discussions or to extend and further empirical research work, particularly on public sector organizations.

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