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Implementing of Balanced Scorecard: Sample of Turkish Republic Ministry of Youth and Sport

Yeter Aytül Dağlı Ekmekçi*

Pamukkale University, Faculty of Sport Sciences, Sport Management Department, Denizli, 20070, Turkey

Abstract

The Balanced Scorecard approach has emerged as a selecting method through multiple performance measures that meets many of challenges faced by public institutions. The adoption of what is considered to be private sector management styles and techniques is now becoming commonplace. With the method of balanced scorecard, institutions are able to perform measurements of material assets as well as nonmaterial assets. These measurements are performed in four dimensions defined as financial perspective, customer perspective, internal process perspective, and learning and growth perspective. In contemporary management, sport needs to be managed autonomously like developed countries. Turkey is one of the three countries that sport is managed by government. Sport is a state-run institution, but a widespread sector with profit and non-profit organizations in Turkey. For this reason, in this study, the balanced scorecard method is applied to Ministry of Youth and Sport as a strategic management tool.

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1. Introduction

Especially in recent years sport is an item that is required to have and maintain a healthy and balanced way in a better quality of human life. The idea of cultural activities and sporting activities are together psychologically prepared to person everyday life is generally agreed today. As a global phenomenon

* Corresponding author. Tel. + 90-258-296-29-11; fax. +90-258-296-29-41
Email address: yaekmekci@pau.edu.tr

sport is becoming widespread depending on the socio-economic conditions of communities. Sport also part of the consumer phenomenon which accelerate to globalization widespread (Dağlı Ekmekçi et al., 2013:91). In last decades sport economies highly increased in Turkey. Therefore, Ministry of Youth and Sport established in 2011 instead of General Directorate Youth and Sport which could not provide appropriate services as a public institution.

Components such as major emphasis on consumer orientation, privatization, decentralization, strategic planning and management, outsourcing, new accounting methods, the measurement of results, financial efficiency, and separation of politics from administrations, known as New Public Management (NPM), obligate public administrations in many countries underwent reform in the last decades. The public sector reforms have focused on increasing efficiency and effectiveness, seeking excellent organization. To achieve this aim, the need to plan, control and report on the performance of public sector organizations, several public sector authors have suggested the use of business improvement methodologies such as the Business Excellence Model, the Balanced Scorecard and other Total Quality Management based approaches to assist in improving services and making more effective use of resources (Bolívar et al, 2010: 118).

The balanced scorecard (BSC) was introduced in 1992 by Kaplan and Norton to provide a framework for selecting multiple performance measures focused on critical aspects of business. The BSC also provides a tool for organizing strategic objectives into customer, internal process, and learning and growth perspectives and financial perspective. By integrating the four perspectives, the BSC is expected to help managers understand cross-functional relationships that can ultimately lead to improved problem solving and decision making. While the BSC was originally designed for multidimensional performance measurement, now the concept has ~~now~~ evolved into an organizing framework for a strategic management system (Banker et al., 2004:3).

Kaplan and Norton (1992) developed the BSC to supplement financial measures with operating measures oriented toward customers, internal processes, and learning and growth activities. Financial measures, such as return on investment, return on sales, return on capital, cash flow, project profitability, reliability of performance are used to indicate whether the company's strategy implementation and execution are contributing to improvements in the bottom line. Customer measures, such as customer satisfaction, market share are intended to measure the company's performance from the customer's perspective. Internal process measures, such as time to process customer returns in retail stores, are employed to identify core competencies, recognize strengths and shortcomings, and make improvements. Since the path to success for any business changes with time, a company's ability to innovate new products and new processes is critical in achieving excellence. Learning and growth measures, such as employee skills and computerization, focus on factors that facilitate continuous improvement.

2. Literature Review And Hypotheses

Especially, the traditional performance measurement methods are based on financial measurement. However, financial measurement alone does not reflect the organisational mission of governmental and non-profit organisations. Also the greatest difference between businesses and non-profit organisations is the achievement of the mission (Kriemadis, 2009, 43). Since the balanced scorecard doesn't require the measurement of financial terms, it could be easily applied by the public sector and non-profit organizations (Gürol, 2004: 319).

Decisions are made in the past and attributed to the measure. Only financial measures which are made businesses traditionally are not enough to evaluate the performance. When developing the balanced

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