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7 Abstract

8 The Balanced Scorecard (BSC), first created by Kaplan and Norton in 1992, has been
9 developed over the last 28 years, gaining attention all over the world. In Ethiopia context
10 ministry of civil service in 2010. The introduction of Civil Service Reform program (CSR), as
11 part of the 14 national capacity building programs, was in response to weaknesses in the
12 organizational structure and the public service delivery and to simulate the overall
13 development effort of the country. That the emergence of the Public Sector Capacity Building
14 Program (PSCBP). It has laid the foundation for different capacity building programs with
15 the objective of improving the scale, responsiveness and efficiency of public service delivery
16 and promoting good governance both at a federal, regional and local level. Government
17 Communication Affairs Bureau is one of the public service institutions in the Dire Dawa city
18 that implemented the BSC with the notion of improving its overall organizational
19 performance.

Index terms—balance scorecard, performance measurement, evaluation

22 1 Introduction

23 The recent wave of global political and economic integration and increased concerns about standardized and
24 customer-tailored service delivery activities have posed challenges on firms all around the world which, in turn,
25 led to an increased focus on competition through more flexible, customer-oriented, prompt and up to date services
26 as a driving force for improved productivity and enhanced overall organizational performance.

Nowadays, organizations are used both financial and non-financial instruments so as to achieve a progressive change. Reforms throughout the globe are conducted with variation in accordance with the expectation of government policies and strategies. Not only the internal forces are fostering changes but also international external forces are playing an important role. Ethiopia is not free from this as requests came from different stakeholders to reform the government system to make it consistent with economic growth. The democratization process also demanded implementation changes that foster in promoting good governance in the country.

33 The needs to satisfy the citizen expectation with the changing political and economic environment call for
34 policymakers' attention. Particularly making the public service delivery process efficient and effective is a timely
35 demand to cope with the ever-changing political and administrative dynamics. The increasing pressure as a
36 product of globalization is forcing the country to take serious reform measures to overhaul the service delivery
37 process in a bid to fight poverty and achieve greater overall development.

The public sector performance, which is measured in terms of how efficiently and effectively it achieves its mission, is believed to play a vital role in the development of an economy since it impacts the effectiveness of the private sectors. The concept of the new public management and public sector pressure for administration excellence called for the need to apply Business Process Reengineering (BPR) while Balance Scorecard (BSC) gets popular a holistic approach for planning and performance measurement. In light of this, these two reform tools have been adopted and implemented by Ethiopian public institutions in general and the Dire Dawa administration in particular for the last six years.

5 REVIEW OF RELATED LITERATURE

45 In line with this, much policy and implementation attention were given to Business Process Reengineering
46 (BPR) and Balance Scorecard (BSC). It has been implemented in all bureaus and other government structures
47 of Dire Dawa administration for a reasonably long period of time. Measuring the impact and learning from the
48 previous implementation is very critical to document the changes the reforms has brought, identify which desires
49 outcomes have obtained and which are not and why, and more importantly take corrective measures including
50 recalibrating the BPR to make the implementation of these reforms more effective. Given different programs are
51 simultaneously implemented to improve the public sector, counting or measuring the impacts only attributed to
52 the BPR and BSC implementation either separately or as a package requires sophisticated impact evaluation
53 techniques.

54 This study is initiated to analyze the extent to which the intended objectives of BSC an implementation
55 that is; Balance Scorecard is a management system that enables organizations to clarify their vision and
56 strategy and translate them into action has been achieved and pinpoint assess the practice and the challenges of
57 Balanced Scorecard implementation and possible solution to solve the challenge factors in Dire Dawa Government
58 Communication Affairs Bureau.

59 The city government was highly motivated to sustain the initiated strategic reform programs in all civil service
60 public sectors including the Communication Affairs Bureau. In this lens, strongly supportive and continues to
61 follow up supervision programs was taken by the Civil Service Bureau with Dire Dawa Administration Council
62 Standing Committee officials to enhance the progress of the implementation of BPR and BSC with the aim of
63 effective execution of the reform programs. However, the result of the feedback depicted that there was remarkable
64 progress is some institutions, whereas some sectors were lagging behind that of others. /Source, from civil service
65 reform follow up office report of 2017/.

66 The other challenge associated with BSC implementation is leadership and the manager's commitment. Artley
67 et al, ??2001) stated that without strong leadership a program won't succeed leadership must be dedicated to the
68 program all the time. This indicated that commitment is very important in managing institutional achievement.
69 So those who involved in a leadership position need to be committed to the program. The degrees of commitment
70 will determine its degree of success in many organizations, leadership commitment to the development and use
71 of performance measures is a critical element for organizational successes. Employee perception is among the
72 factors that can influence an effective performance management system. Habtam (2005) noted that employee
73 in the organization must be able to trust two sets of people-their leadership and each other's, He also added
74 that poor trust results in inequality, which can be expressed in various ways. This reveals that such kind of
75 discrimination could affect the perception of employees in an institution towards their managers/leaders.

76 Finally, communication is a critical tool for establishing and maintaining a performance management system.
77 A good communication process also helps to provide a critical link between the task, employee performance, and
78 corporate strategic plan/measures. The two most effective method of communication is meetings and institutional
79 publications. These methods can hold the attention of the employees in them long enough to provide a thorough
80 explanation (Artery and Stroh, 2001). Having been through the difficult process of formulating a strategy,
81 the organization needs to ensure that it has a systematic method for translating its newly developed strategy
82 into operational objectives and measures. This research will assess the implementation of a balanced scorecard,
83 whether it is going according to the planned goals by giving due attention to the Government Communication
84 Affairs Bureau aspect. Hence this paper has been investigated the existing impact of the balanced scorecard and
85 recommends an appropriate improvement that enables a balanced scorecard successfully.

86 2 II.

87 3 Research Questions

88 In line with aforementioned objectives, the research will address the following research questions are deemed
89 valuable for the study

90 4 Objectives of the Study

91 The main objective of this study is to the impact of the Balanced Scorecard and its relationship to the improvement
92 of strategic planning performance a) General objective 6. To recommend the short term and long term solution
93 based on their severity of the identified challenges in order to make the BSC system sustainable, efficient and
94 effective for improvement of planning and performance measurement.

95 IV.

96 5 Review of Related Literature

97 The Balanced Scorecard was developed by two men, Robert Kaplan, a professor at Harvard University, and David
98 Norton, a consultant also from the Boston area. In 1990, Kaplan and Norton led a research study of a dozen
99 companies exploring new methods of performance measurement. The impetus for the study was a growing belief
100 that financial measures of performance were ineffective for the modern business enterprise (Niven, 2002).

101 According to Kaplan (2010), the concept of the performance measurement using both financial and non-
102 financial metrics dates back to 1950s when General Electronics (GE) Company introduced these two parameters

103 to measure divisional performance for its business lines before it took its current form. As Kaplan notes that,
104 in the corporate of G.E staff members practiced a project to maximize the performance tools for decentralized
105 general electronics unit of business. As the team of the members of the project announced (recommended) that
106 divisional productivity can be measured by seven of non financial such as productivity, product leadership, market
107 share, employee attitude, and personnel development, in the case of one financial matrix the profitability was
108 stated by ??aplan, (2010, P, 5).

109 As the traditional industry performance measurement systems mainly relied on financial information, they were
110 subject to criticisms for ignoring other intangible assets which are critical drivers of future financial performance,
111 and hence lack the ability to track overall organizational performance. BSCs are used extensively in business and
112 industry, government, and nonprofit organizations worldwide.

113 Gartner Group suggests that over 50% of large US firms have adopted the BSC. More than half of major
114 companies in the US, Europe, and Asia are using BSC, with use growing in those areas as well as in the Middle
115 East and Africa. A recent global study by Bain & Colisted Balanced Scorecard fifth on its top ten most widely
116 used management tools around the world (BSI, 2019).

117 The Balanced Scorecard has significantly evolved from its early stage as a simple financial and non-
118 financial performance measurement framework to holistic strategic planning, management, and execution tool
119 of organizational strategies. The main reason for the evolution was due to empirical evidence of shortcomings
120 found in preceding generations and the resulting growing criticisms by academicians, authors, and management
121 consultants.

122 However, until the 1990s, majority of companies was used primary management system in order to used
123 exclusive financial information as well as highly relied on a budget to keep giving special attention on the
124 performance short-run activities ??Kaplan, 2010, p.7).

125 On the other hand, the use of financial information alone for organizational performance measurement was
126 increasingly criticized by many authors throughout 1980s to 1990s.

127 According to Czekaj and ?wierk (2009 and 2010), the evolution of BSC is represented by four generations: in
128 the early 1990-1993-originally the balanced scorecard was developed to measure the company's performance in
129 four themes of the organization: finance, customers, internal processes and learning and growth. (i.e using the
130 four perspectives); The first generation of the balanced scorecard was a set of metrics that served managers to
131 make an overall assessment of the activity of the organization;

132 In the 1994-1996 -the second generation of the balanced scorecard consists of treating the concept as a
133 comprehensive system for managing the organization in the strategic and operational dimensions. This way
134 of using the balanced scorecard helps organizations develop the organization's strategy and present it to all
135 employees in order to synchronize all the activities of the organization with the strategy being realized;

136 In the 2000-03 -the third generation of the balanced scorecard designs is extended by the socalled strategy
137 map. With the map it was possible to visualize the strategy and the occurring cause-and- effect relationships
138 between its various components, which enable employees to understand the relationship between their own work
139 and the objectives of the company; since 2004 until today-the balanced scorecard has transformed into a model
140 of organizational synergy. The creators of the balanced scorecard keep expanding the concept in the learning
141 and growth perspective, with an emphasis on the measurement of strategic readiness of intangible assets.

142 6 Global

143 The traditional mode of evaluating an organization's performance was primarily based on financial aspects:
144 profitability through increased revenues & reduced costs and other financial analysis techniques such as return on
145 assets (ROA), return on Investment (ROI), profit margin etc. As a result, such measures of organizational
146 performance were criticized by many authors and management consultants for being: short term oriented,
147 considering past performance, being non-consistent with current business's environment, focusing on tangible
148 assets, and lacking predictive power.

149 According to Kaplan and Norton (1992), this traditional accounting performance measurement method neither
150 provides appropriate and adequate guidance for organizations to take in the future nor satisfy the needs of
151 stakeholders in today's dynamic and competitive environment. Further, they have pointed out those accounting-
152 based measures: first, are too historical; second, lack predictive power; third, reward the wrong behavior; fourth,
153 focus on inputs and not outputs; fifth, don't catch up the main business changes up to be late sixth, forward
154 the practices, don't crossfunctional system in the company. Finally, the seventh one provides inefficient attention
155 that is difficult to identify resources especially that of intellectual capital resources. Intangible assets such as
156 employee knowledge, customer satisfaction and loyalty, innovation, environmental competitiveness, research and
157 development, productivity, and other important company-specific factors are the key to success in achieving
158 overall organizational performance in today's economy.

159 Thomas Stewart (cited in ??iven, 2006, p.5), has strongly supported this idea as-the most important of all are
160 soft 'assets such as skills, capabilities, expertise, cultures, and loyalties and so on. These are the knowledge assets-
161 intellectual capital-and they determine success or failure. However, Ruben (1999) notes that accounting-based
162 measures (lag indicators) are unable to capture such key elements of an organization.

163 Thus, due to the growing criticism on the use of such financial measures as an organizational performance
164 measurement system, researchers and academicians had exerted their effort to develop more sound approaches

165 to measure performance. It was in 1992 that Kaplan and Norton introduced the Balanced Scorecard (after they
166 made an extensive study with a number of companies since 1990) which considers financial, and non-financial
167 metrics as a measurement of overall performance of an organization. Since then, BSC has become very popular
168 and attracted considerable interest among academics, practitioners, firms, organizations, and others all over the
169 world.

170 Each of these four constitutes of the BSC has own value to be addressed such as Financial perspectives major
171 intention is insight into surviving, succeed and prosper of business; customers perspective considers the yield of
172 the business from value creation and making difference among existing and new entrants of the firm to the market
173 environment; internal process critical assumption is that the developed product/service has the best satisfaction
174 with its competitors in order to cope up with the complexity of the public institution; and the other learning
175 and growth ambition will rely on creation of continues improvement in the system to sustain the desired wish of
176 the customers, employees, shareholder and stakeholder, and establish suitable climate that assists the introduced
177 change in the business ??Fentahun, 2007). Financial measures have numerous potential to portray the value of
178 the rear aspect of the accomplishment scenario in the business arena which is critically an indication of lagging
179 view in the sector. Whereas it has not had the ability to show the future situation of the organization success
180 that is a weak prediction power in the dynamic business context (Niven, 2002). The Balanced Scorecard is,
181 therefore, a multidimensional and broad set of measure that is related to the important parts of an organization,
182 mostly structured into four perspectives. These set of measures are integrated across the functional boundaries
183 and developed in line with the strategy and mission of the organization. The four perspectives developed by
184 Norton and Kaplan are discussed here below:

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186 Financial measures indicate whether the company's strategy implementation and execution are contributing
187 to the bottom line improvement? (Kaplan and Norton, 1992, p.77). According to Paul R. Niven (2006),
188 the Financial Perspective focuses on measures which have the goal of enhancing shareholder value. Possible
189 performance measures under this perspective are derived from the objectives of revenue growth and productivity
190 which include profitability, cost/unit, revenue growth, asset utilization etc. Niven (2006), also states that focusing
191 resources, energy, and capabilities on customer satisfaction, quality, knowledge, and other factors in the rest of
192 the perspectives without incorporating indicators showing the financial returns of an organization may produce
193 little added value.

194 The customer dimension of the Scorecard contains several cores or general measures which include a high
195 degree of satisfaction of clients, customer retention, attraction (acquisition) of new clients and market share etc.

196 According to ??aplan and Norton (1996), the objective of an organization with this perspective is to identify
197 the customer and market segments in which the organization will compete and, accordingly, the measures to track
198 related performances. This enables an organization to identify and focus on factors that are really important in
199 meeting customers 'demands.

200 Niven (??006) also notes that to achieve positive financial results, organizations need to create and deliver
201 products and services which customers perceive as adding value to them. He remarks that the measures in the
202 customer perspective should answer three basic questions: What are our target groups of customers? What do
203 they expect or demand from us? What would the value proposition for us be in serving them?

204 According to ??aplan and Norton (2000), the value proposition may be chosen within three differentiators:

205 ? Operational excellence -focus on low price and convenience; ? Product leadership -offer the best product
206 in the market; ? Customer intimacy -focus on long-term customer relationship through a deep knowledge of
207 their needs. Niven (2006), also states that the most common measures for this perspective include: customer
208 satisfaction, customer loyalty, and market share.

209 The internal business process perspective of the BSC mainly emphasizes that organizations must control
210 important working conditions or inner process that may create value to customers and shareholders. For an
211 organization to be effective in performance, the internal working process and systems should be as excellent as
212 possible in assisting operational units to provide values to attract and retain clients of the market. Kaplan and
213 Norton (1992), presume that great customer performance is the result of processes, decisions, and actions which
214 managers need to focus on in order to satisfy customers 'needs. This perspective measures business processes
215 that need to play a key role to increase customer satisfaction. Niven (2006), highlighted that this perspective
216 measures an organization's performance with respect to speed (on-time delivery, process cycle time, customer
217 response time etc), quality (continual improvement, rework, repair and scrap, process capability etc), Measures of
218 cost (costs of waste, cost per transaction etc) and other measures (floor space utilization, forecasting and planning
219 accuracy etc). This perspective answers the fundamental question ?to achieve our targets and accomplish core
220 activities, how must we learn, communicate & work together? 'And it is the establishment whereupon the
221 balanced scorecard is constructed. Niven (2006) notes that measures of the Learning and Growth perspective
222 are the enablers of the other perspectives, it also emphasizes that awareness, employee aptitudes, and fulfillment,
223 the accessibility of information and adequate tools are often the source of growth and along these lines the
224 most common measures of this perspective. Organizational learning and development come from three principal
225 sources: people, systems, and organizational procedures?businesses will have to invest in reskilling employees,

226 enhancing information technology and systems, and aligning organizational procedures and routines (Kaplan and
227 Norton, 1996, pp.28-29).

228 **8 Growing and Learning of Perspective**

229 We would be able to Continues Improvement and Create Values?

230 As we clearly view the figure: 1 reveals that objects and measures of a tool inherit from the institution's vision
231 and strategy with an optimistic outlook on pillars. Due to the pillars serve as a framework for the balanced
232 scorecard ??Kaplan and Norton, 1996:8) "The balanced scorecard (BSC) was originally developed for the private
233 sector as a means of clarifying and updating strategy, communicating strategy in the company, aligning unit and
234 individual goals to strategy, linking objectives to long term targets and budgets, and conducting performance
235 reviews to improve strategy" (Kaplan and Norton 2001a); and it is now also being used as '? a powerful tool
236 for rapid and effective strategy implementation' ??Kaplan and Norton 2005). However, in the last decade, the
237 balanced scorecard's multidimensional focus has also been viewed as a way of addressing the need for a strategic
238 performance measurement system within public sector organizations ??Umashev and Willet 2008).

239 A public organization that knows its strategy of operation and possesses identified key themes, within
240 which it tries to achieve perfection, can commence the process of the creation of the balanced scorecard. The
241 improvement of the balanced scorecard consists of the following basic steps (Rohm 2002, p. 2): strategic analysis,
242 identification of customers and value proposition for them; defining the vision and mission statements; defining
243 the strategy/strategic themes; defining perspectives and strategic objectives; creating a strategic map, targets and
244 measures of their achievements; developing strategic initiatives for specific areas of activity; cascading balanced
245 scorecards at lower organizational levels; analyzing the results of activities and undertaking corrective action.

246 Balanced Scorecard is an instrument to leadership art to sustain its conceived ideas or new scheme in the
247 fluctuating business environment to cope up with change. Because it facilitates a communication system among
248 leaders and employees about the change occurred due to the advancement of the information system, accelerated
249 demand of citizens to public service, globalization and so on. Hence it is a critical desired instrument for leaders
250 in order to break through the status quo (Stemsrud Hagen, 2003).

251 To translate the strategy of the organization into action, all concerned bodies must sense it as their own aim
252 to attain. So, it requires the effort of leaders in communicating the strategy with their followers through BSC
253 ??Kaplan and Norton, 2001).

254 Effective implementation of BSC in the organization tries to link performance management programs with
255 its strategic goals and tactical objectives that scale up the concept of the balanced scorecard. Thus, exercising
256 the technique becomes so difficult when critical care is not taken by everybody in the organizational community.
257 That why the coiners give attention to the excursion parts and based on this issue Kaplan and Norton (2008)
258 argued that implementation stage must be adapted in six stages in simultaneously with integrating strategic
259 planning and operational execution in a closed loop manner.

260 In general to sum up the whole implementation process, BSC is not a straightjacket there are various factors
261 that hamper effective execution.

262 The V.

263 **9 Research Methodology**

264 The research design that was applied to this study was a descriptive research design. In order to develop a
265 snapshot of particular situation, descriptive research was used. It involves large samples which are used to give
266 a description of an event or define attitude, options or behaviors that are measured or observed in a particular
267 environment (McNabb, 2002). The most distinguishing feature of this methodology was that the researcher had
268 no control over the variables. Since the objective of the study is to uncover balanced scorecard implementation
269 and its possible challenges at GCAB, the descriptive design was most appropriate (C.R. Kothari 2004).

270 This study will make use of mainly through both primary and secondary data in its construction. Essential
271 information was collected through a survey method by using standard questionnaires that were arranged in 5-point
272 Likert's scale. The secondary sources of data for the study include published books, "A structured questionnaire
273 arranged in standardized 5-point Likert's scale was chosen because of the strengths of this method. A structured
274 questionnaire allows all the participants to respond to the same questions, as participants are offered the same
275 options on each statement and it provides an efficient way of collecting responses from a large sample" (Anol, 2012).
276 The "Closed-ended questionnaire also provides confidentiality to the respondents to enable them to complete the
277 questionnaire honestly; and its use also tends to increase the response rate". That is why the researcher chooses
278 a Likert scale survey questionnaire as the main instrument to gather quantitative data for this study. The study
279 targeted to management member and nonmanagements in GCAB, with the focus on measurement, Practice, and
280 Challenges in Balanced scorecard implementation in the Bureau, It was necessary to tailor the questionnaire to
281 make it as userfriendly as possible. In order to so, the researcher prepared statements and interval settings based
282 on the Likert-style rating scales to which the participants (Management/Non-managements) had to respond (with
283 the rankings signifying the degree of agreement, ranging from a scale of -1? referring to strongly Disagree ? to
284 a scale of -5? referring to -Strongly Agree ? on a five-point rating scale). The main steps that were followed
285 when formulating the questionnaire included the identification and generation of perspectives surrounding the

286 intended thematic area, review of similar questionnaires that were used in prior surveys. All these culminated in
287 the formulation of 19 questions that represent the main areas of the study.

288 The researcher used one major research instruments and questionnaire close-ended questions only. Meanwhile,
289 whether to ask a question in an open or closed format is one of the most significant considerations for many
290 researchers. In this research, a self-completion questionnaire with closed questions was developed. The self-
291 completion questionnaire is very familiar method of business research, and the research instrument. According
292 to Bryman and Bell, (2003) closed questions have some advantages: it is easy to process answers; it enhances the
293 comparability of answers, and makes them easier to show the relationship between variables. It is better than
294 open question for this research.

295 In selecting the research subjects, stratified random sampling will be used. Because Stratified random sampling
296 helps for a population from which a sample is to be drawn does not constitute a homogeneous group, a stratified
297 sampling techniques is generally applied in order to obtain a representative sample." The rationale for applying
298 the simple random sampling was aimed to have an equal probability of selection for the entire population." (Anol,
299 2012).

300 10 Target Population

301 The target for the survey questionnaire includes management members and non-management who have worked
302 for or more than a year in the GCAB was included in the pool as recently recruited employees may not have
303 deep knowledge of the benefits and root causes of impact of BSC implementation in the Bureau. Therefore, the
304 number of permanent workers in each department is summarized in the table below.

305 11 ? Research Instrument /Tools

306 ? Sampling Method and Sample Size Determination Sampling Method Total 107
307 Source: Summarized from all Department. GCAB HRM, December, 2019

308 12 Sampling Size

309 The study population will staff who work in the Government Communication Affairs Bureau on a permanent
310 basis who is around 107 in number. Krejcie and Morgan's (1970) published a formula for an efficient method of
311 determining a representative sample size of a given population using the following formula. Thus, in the present
312 study, the sample size was determined by using this formula.
$$n = \frac{Z^2 (1 - \alpha)}{4D^2}$$
 Where: n = required sample size Z = the table value of 95% confidence interval P = the population
313 proportion (assumed to be 0.5 for it provides the maximum sample size) D = the degree of accuracy expressed as
314 a proportion (0.05) N = the population size Hence, in this study The researcher will analyze the data gathered
315 through close-ended questionnaires with the aid of SPSS (Statistical Package for Social Science) version (20) which
316 consists of descriptive statistics in terms of mean, median, mode standard deviation. In addition, the findings of
317 the study are categorized and presented under thematic areas and analyzed using different descriptive statistical
318 tools such as graphs, pie charts, tables and percentages accompanied by supporting qualitative information.
319 Software Package for Social Sciences (SPSS) was applied in analyzing the data.

322 13 Reliability Test

323 For this examination, in order to measure or evaluate the internal consistency of variables Cronbach's alpha was
324 utilized. Attach to that Cronbach's alpha was reliability coefficient which is used to measure the consistency of
325 the variables of scale that represents a number of ranges from 0 and 1 were noted by Zikmund et al., (2010) from
326 the above measurement the scales the generally accepted rule tamp was of 0.7 which indicates fair reliability.

327 In this case, the researcher was applying Cronbach's alpha that gets the range of greater than 0.7. That means
328 it is accepted as shown in table ?? ? Method of Data Analysis

329 14 Results and Discussions

330 15 ? Response rate

331 In this section, the researcher analyzed the respondent's profile, which includes gender, age, and educational
332 level, position, department and years of experience of respondents who were involved in this study. As indicated
333 in table 4.2, from the total 84 respondents, 61% (N 50) were male respondent and 39 % (N=32) respondents
334 were found to be female as the result. This presupposes the generals, the margin between males and females
335 more dominated by males. The results showed by SPSS that, the largest proportion of the respondents falls on
336 the age of the group between ranges 26-35 years, which is 56 % (46), followed by the second largest proportion
337 of the respondents aged between 36-45 years, which is 23 % (19). The third-largest proportion of the age group
338 is between 20-25 years, which is 10 % (8), followed by an age group less than 25 years, which is also 7% (??)
339 and above 45 years is 4% (3). It can conclude that the majority of the respondents were aged between 26-45
340 years. The data collected showed that academic qualification. The largest proportion of the respondents, which

341 is 80.5 % (66) of them had attained bachelor's degree and the second largest proportion of the respondents, which
342 is 11% (9) Diploma or certificates in TVET college and the third-largest proportion of the respondents, which
343 is 8.5% (7) holds postgraduate Degree and above. The majority of the participants in the study are proficient
344 individuals who have already accomplished different levels of education. The respondents are accomplished who
345 are accepted to be capable and familiar with practice issues related to BSC. The collected data shows that the
346 highest percentage of the respondents, which is 44 % (36), served the organization 1 up to 5 years. The second-
347 largest percentage of respondents, which is 30 % (??5), worked for 6-10 years, the rest were 26% (21) with
348 service years of more than 10 years. From this one can conclude that more than 80 % of respondents are worked
349 in their activity for over 2 years. The respondents are all around experienced and it's accepted to ponder BSC
350 structure progressively over expertly. The final collected show that hierarchical position in the organization. The
351 smallest percentage of the respondents, which is 7% (6) of the respondents are from the management members
352 and the highest percentage of the respondents, which is 93% (76) are non management members of the Bureau.
353 In response to the examination questions, four factors that refer to the critical components of namely BSC
354 implementation, BSC for strategy execution & communication tool, Performance measurement schedule analysis
355 and challenges of BSC implementation in GCAB respectively were taken to structure the poll and dissect the
356 reaction. These factors are among the significant achievement factors for compelling execution of the balanced
357 scorecard. Hence, frequencies, percentages including proportions of focal inclination (the mean score method)
358 were employed to examine the varieties inside the survey things.

359 For every variable, the researcher has figured out how to structure six to eight inquiries which expected to
360 be better representing to the variable. Subsequent to embeddings the crude Likert scale data to SPSS 20, the
361 reactions were examined and outlined by taking the mean score acquired under each inquiry to arrive the expressed
362 variable.(BSC implementation, strategy As per its maker, the "balanced-scorecard is built up by a procedure
363 that assembles accord and lucidity about how to make an interpretation of the system into operational goals
364 and measures. This implies the scorecard speaks to the aggregate learning of the directors of the organizations.
365 The scorecard venture isn't an activity to improve an estimation framework but instead, to make changes in
366 the manner the organization sees and oversees itself". (Norton, 1992). Balance-scorecard to display an approach
367 to deliberately quantify the arrangement of a company's human information and organizational capital-we call
368 planed read availability without which even as well as cannot be expected succeed (Kaplan and Norton, 2004).

369 Thus, the organization tries to link performance management programs with its strategic goals and tactical
370 objectives that scale up the concept of Balanced Scorecard. Therefore, exercising the technique becomes so
371 difficult when critical care/ organizational readiness is not taken by everybody in the organizational community.
372 BSC planning and implementation process is evaluation. The evaluation is expected to be conducted at individual,
373 process and organizational level. Although the attempt to institutionalize evaluation system showed promising
374 outcomes, the outcomes were not sufficient to bring significant change at different levels.

375 Accordingly, as table 4.2 shows, a minimum mean score of 2.90 (less than mean score of three) on the sufficiency
376 of measures to represent each objective at the organizational level and the maximum mean score of 3.46 (greater
377 than mean score of three) on designing frequency of data collection were registered. In this variable apart from
378 "managers and employees are involved in the implementation which scored mean score of (2.90) respectively,
379 the remaining performance measurement items of the balanced scorecard in this variable has been encouragingly
380 representing the measurement of concurrence with a mean score of (3.21) and above. As shown under (Item I),
381 more than half of the respondents 73.2% agreed or strongly agreed, 13.4% remained neutral & the rest 13.4%
382 disagreed or strongly disagreed on the organization implements Balanced Scorecard in the GCAB. Thus, we can
383 implement a Balanced Scorecard in the bureau high.

384 Under (Item-II), 55% of respondents strongly agreed or agreed, 24% had doubts neutral and the rest 21%
385 disagreed or strongly disagreed. They have a good understanding of the Balanced Scorecard concept. Hence, it
386 can be drawn that there exists a gap in the bureau in understanding the Balanced Scorecard concept results or
387 some partiality in doing so.

388 Concerning Strategic goals are properly represented in Balanced Scorecard with the bureau strategy, as
389 depicted under (Item-III), more than half of the respondents 52% agreed or strongly agreed, 26% remained
390 neutral, and 22% of them disagreed or strongly disagreed. This means, the bureau's effort to Strategic goals
391 are properly represented in Balanced Scorecard is in a good condition. However, it is apparent that more effort
392 is required to fully align the activities, as 48% of the respondents 'opinion reveals they are doubts neutral or
393 disagree with the statement.

394 Under (Item-IV), majority (51%) of the respondents had reservation and the rest 49% agreed or strongly
395 agreed on the level of the Strategic goals of the organization and performance indicators of BSC are connected
396 which revealed that the commitment level of management of GCAB in maintaining focus on both lag and lead
397 indicates.

398 Regarding the level of Balanced Scorecard implementation plan in writing form (Item-V) more than half of
399 the respondents, 54 % agreed or strongly agreed 19% remained neutral and 27% of them disagreed or strongly
400 disagreed.

401 Under (Item-VI), level of commitment of GCAB's leadership for successful implementation of BSC in the From
402 this data, it can be concluded that the involvement and commitment of GCAB's leadership in implementing the
403 BSC successfully are low and below expectation. Concerning some tasks that employees do that are not linked

404 to indicators and strategic goals as shown in (Item-VII), 42 % agreed or strongly agreed, 35 % remained neutral,
405 and 23 % disagreed or strongly disagreed. That means more than half of the respondents agreed not linked to
406 BSC indicators and strategic goals.

407 As it can be seen from (Item-VIII), key performance indicators of Balanced Scorecard that align with employee
408 activities and responsibility are cascaded monthly to measure the value 49 % of respondents agreed or strongly
409 agreed, 32 % remained neutral, and 19 % disagreed or strongly disagreed. Key performance indicators of Balanced
410 Scorecard that align with employee activities and responsibility are cascaded monthly to measure the value.

411 According to ??aplan and Norton (2001), to be effective, the BSC must be completely used at all dimensions in
412 the organization, and the BSC must almost certainly make methodology "everybody's regular occupation". This
413 mission can be accomplished through the communication and learning process; utilizing the correct procedure
414 of building up personal and team objectives; and right linkages between performance, motivations and reward
415 system. The study result showed that the arithmetic means responses' of the employees on the overall situation
416 of the bureau strategy execution & communication tool considered in this study. The result shows the average
417 means value of their response was 3.04 and 3.51 respectively which indicates that the majority of the respondents
418 were positive replied on the implementation of strategies in an actionable way to achieve GCAB long term vision.
419 The existence of two ways communication in the bureau, the majority of the respondents were disagreed their
420 institution facilitate interactive two way of communication The table result shows the arithmetic mean and value
421 of the respondents' belief on their level of understanding on the responsibilities, accountability & goals in the
422 bureau achievements were 3.51 respectively.

423 **16 ? BSC for strategy execution & communication tool**

424 The balanced scorecard translates an organization's mission and strategy into a comprehensive set of performance
425 measures that provides the framework for strategic measurement and system. The balanced scorecard retains an
426 emphasis on achieving financial objectives but also includes the performance drivers of these financial objectives,
427 the scorecard measures organizational performance across four perspectives; financial customers, internal business
428 and growth ??David P., 1996).

429 **17 ? Performance measurement scheduleanalysis**

430 As shown under (Item-I), 38 % the respondents agreed or strongly, 30 % remained neutral & the rest 32 %
431 disagreed or strongly disagreed or measurement system adequately corresponds to change implementation plan
432 under BSC in the GCAB. As above 50% of the respondents 'opinion reveals they are doubts neutral or disagree
433 with the statement.

434 Under (Item-II), BSC measures of performance are directly linked to the strategic are objective of the
435 organization the respondents worked on 51% of respondents strongly agreed or agreed, 23% had doubts neutral
436 and the rest 26% disagreed or strongly disagreed.49 % said the measures of performance are not directly linked
437 to the strategic objective of their organization.

438 Concerning on employees' involvement in defining the way their job will be measured during BSC imple-
439 mentation, as depicted under (Item-III), the result shows of the respondents 39.02% agreed or strongly 30.49%
440 remained neutral, and 30.49% of them disagreed or strongly disagreed. This means, Almost more than half of
441 the entire respondents were indifferent whether employees involve or not.

442 **18 Source: Survey 2019**

443 According to Kaplan and Norton (2007), BSC Implementation challenges are rooted in either poor design
444 of the balanced scorecard or poor organization process. Poor design of the tool includes, failure to achieve
445 balanced between the lagging and leading indicators and poor organization process includes inadequate BSC
446 training, limited leadership involvement, minimum involvement middle and lower level stuff, inadequate or
447 limited information technology support, poor planning, and non effective project teams. These findings were
448 then summarized and provided to respondents with a questionnaire along with other questions. The following
449 table presents the major challenges prioritized/ranked from the most to the least serious in impeding the
450 implementation process.

451 ? Major Challenges of BSC Implementation GCAB As depicted in the table above, respondents have ranked
452 the most serious challenges and impedimental factors for the fruitful execution of BSC in the bureau in accordance
453 with their severity. Accordingly, it can be inferred that the gap in performance or the challenges related to BSC
454 implementation on GCAB was mainly due to lack of commitment, felling of ownership and low level of response
455 and focus by the bureau 's management to its internal and external stakeholders' concerns and expectations
456 (ranked the most serious by 43% of respondents). The next top two most critical challenges include Lack of
457 empowerment and motivation, poor office layout and poor work system & culture backed by (bureaucratic &
458 delayed decision making) followed by resistance, lack of responsibility and accountability by non-management
459 members, which can be the result of lack of close follow-up, supervision and monitory of the implementation
460 process of BSC in the bureau.

461 In general, it can be inferred that weaknesses in management, lack of initiation among employees, poor
462 motivating and innovative work environment and culture, weak effort to transform working conditions etc have

463 adversely affected and contributed for the low-level success of the targets and the usage procedure of BSC in
464 GCAB.

465 **19 VII. Conclusions an Recommendations**

466 In this study, an attempt was made to examine the impact of BSC on the performance of public organization,
467 particularly at Government Communication Affairs Bureau. The concept of Performance measurement, balanced
468 scorecard and its four perspectives, features/principles, prospects, challenges, etc were also discussed with the
469 help theoretical assertions and supported by empirical evidence.

470 A Standardized questionnaire with 19 questions organized in three themes in the five-point Likert scale was
471 prepared and distributed to 82 respondents of the Bureau. While taking proportional stratified sampling to select
472 respondents who are management and nonmanagement employees implemented the balanced scorecard. Of the
473 total 84 questionnaires, it was managed to collect 82 of them, i.e. a 98 % response rate. Accordingly, the analysis
474 was conducted by taking each variable. Each variable has three to eight questions that are suitably designed to
475 measure the status of the variable and subsequently the survey analysis was made. The data were analyzed with
476 the aid of descriptive statistics (percentage), mean and standard deviation. Based on the discussion of the data,
477 the following summaries of findings are drawn: Based on the analysis, it has been managed to summarize the
478 following findings:

479 For the institution to provide standard service, to be selective and to be competent, they should have passed
480 many complicated and conditions. The design and preparation of stages of the reforms generally encouraging and
481 up to standard with some irregularities and technical pitfalls especially in the BSC implementation and document
482 preparation, The result of this study, Balanced Scorecard can be effectively implemented by undertaking different
483 activities such as having strategic objectives that can be measured through BSC, providing awareness creation
484 training to employees, providing feedback mechanisms and monitoring of activities. This will help organizations
485 to be successful in meeting and strategies through helping employees to have a clear understanding of what is to
486 be achieved. Though the 6 construction stages of BSC were done more or less appropriately, its implementation
487 stages (cascading, automation and evaluation) were with gaps. This includes poor spiritual cascading, the
488 nonexistent of pocket cascading, the irregularities in cascading periodic plans to employees or giving regular
489 feedbacks, and systems were not well automated. The evaluation of periodic reports of most departments was
490 not BSC based as the reports usually lacks expressing performance in a single figure. The fact that the individual
491 cascading formats reports lack of quality dimension to measure the cascaded activity primarily contributed to the
492 mismatch between the employees and organizational evaluation results. Employees' perception of the impacts
493 brought by the reform programs was mainly mixed with less clear pattern. Though employees were inclined to
494 the positive impacts in improving participation, collaborative work spirit, capability and performance, most of
495 them were its impact in changing their personal life like promotion and salary increment. But one should note
496 that salary issue than an organization's affair in current context of the country.

497 BSC was reported to enhance the planning, reporting, and evaluation culture, enable every employee to clearly
498 know the daily tasks, and boosted the alignment of daily exercises with the organizational strategies, vision, and
499 mission. The study indicates that the commitment of the management in critical condition to implement the
500 Balanced Score Card completely, so in this regard the management shall correct the drawback and give strong
501 direction. There are a number of a staff member who has no full awareness and who have some awareness about
502 balanced scorecards so in this regard to achieve the office vision and pan it is decisive to facilitate for creating
503 full awareness of the staff member.

504 **20 VIII. Recommendations for Further Research**

505 Based on the major findings and conclusions reached by this study, the following recommendations have been
506 forwarded.

507 In this regard to make institutional change practical the management shall The bureau of Management's
508 should be primarily engaged in strategic issues rather than the unplanned ones. Frequent meetings of officials
509 and employees have to be reduced and managed properly to save time for better service provision. Management
510 at each level in the institution shall improve the gap in commitment, skill, and leadership quality and make
511 research and studies to be carried out for the implementation of new and related systems.

512 In order to implement balanced scorecard, there shall be positive competition among the staff member. A
513 clear guideline should be developed and made clear for employees to implement pocket cascading, In this regard
514 there is a vast gap so if this is not implemented it shall have a negative influence on the staff of competency and
515 efficiency, so attention shall be made. Reorganization for the value of one's work is an important factor in public
516 service sector retention strategies. The bureau's management should use the BSC framework to align individual,
517 team and process level accomplishments to the reward system. This enables the bureau to establish a ground for
518 competition and best performance through motivation, recognition, and incentive.

519 The bureau shall focus on identifying to set the appropriate measurement tools that can evaluate the designed
520 strategies result, goals and results that help to achieve the office vision. The implementation of change tools should
521 not only be left for the management only it needs the participation of all staff. In this regard, the balanced score
522 implemented in the bureau has the problem of implementing with belief, integrity, and commitment. Besides, there

20 VIII. RECOMMENDATIONS FOR FURTHER RESEARCH

523 are many staff member who has capacity gaps in their capacity, therefore, the effective way shall be facilitated
524 with the management.

525 The studies have identified the main challenges for the implementation of balanced scorecard lack of sense of
526 ownership, Lack of awareness, lack of attention to full fill staff member interest, Lack of selfdevelopment, limited
527 participation, no efficient and effective decision, weak work culture, Conducive working environment, and lack of
528 inputs so by challenging this effort has to be made for making the balanced score effective.

529 The implementation of change tools specifically BPR and BSC should not only be left for the reform
530 coordinators. It should be embodied in the main structure and every department or head should follow up,
531 evaluate and support his subordinates about the reform implementations. This is the main mechanism through
532 which change tools are consistently implemented and getting assisted by them becomes a culture.

533 The Bureaus management's should improve periodic and need-based recalibration of their structures with full
534 participation of implementers especially the lower level units who denied full participation in the first phase of the
535 BSC implementation. The BSC should be used as a tool to channel energies and abilities of individual performers,
536 team and process level operations through the establishment of motivating and creative work environment which
537 is pillar and foundation of effective implementation of BSC.

538 The bureau has put in place properly designed and develop BSC manual which guides the entire process, from
539 cascading to feedback. However, the root causes for the challenges in implementing the BSC originate from lack
540 of follow-up and strict evaluation on a regular basis. Therefore, there should be a sound mechanism in place in
541 the bank to undertake such responsibilities.

542 Mechanisms should be devised to enhance overall process and system automation in order to reduce the
543 paper works and delays in BSC implementation. Without creating awareness and understanding about the
544 concepts and objectives of BSC, it will be difficult both to the management and employees to internalize the
545 concept and successfully accomplish its desired objectives, Improving the awareness level of both existing and
546 newly entrant staff members through training and education by experts, consultants, and in collaboration with
547 concerned institutions like Bureau of Civil Service to bridge the knowledge, attitude and skill gap. In The
548 balanced scorecard system make the bureau to focus on the customer, the staff, strategies, and output and help
549 the development of the office internal and external so for the implementation of this high commitment is required.

550 Finally, the bureau at different levels should periodically evaluate their status in implementing the reform
551 tools and resulting outcomes in achieving the organizational mission. In doing so, the missing elements should
552 continuously be improved so that the full impact of the reform can be realized and radical changed can be achieved.
553 This is not without implications for further research. The scope of the study could be expanded to include other
554 public organizations. In the current study, data were collected only from Government Communication Affairs
555 Bureau management and employees. The results could be more informative if the views other similar organizations
556 were included and compared. At last, the researcher would like to recommend future researchers to further study
the challenges of the balanced scorecard in research public organizations and private sector. ¹

S/No	Comparison on points	Lagging	Leading
1	Definition	Measures focusing on the result at the end of a time period, normally characterizing historical performance	Measures that "drive" to performance lag measures, normally measuring intermediate processes and activities.
2	Example	Market share Sales Employee satisfaction	Hours spent with customers Proposal written Absenteeism
3	Advantages	Normally easy to identify and capture	Predictive in nature, and allow the organization to make adjustment based on result
4	Issues	Historical in nature and do not reflect current activities; lack predictive power	May prove difficult to identify and capture; often new measures with no history at the organization

Source: Niven, 2002:116

Figure 1: A

21

Figure 2: VolumeFigure 2 . 1 :

Figure 3: © 2020 Global Journals 39 GlobalA

Figure 4: Figure 2 . 2 :

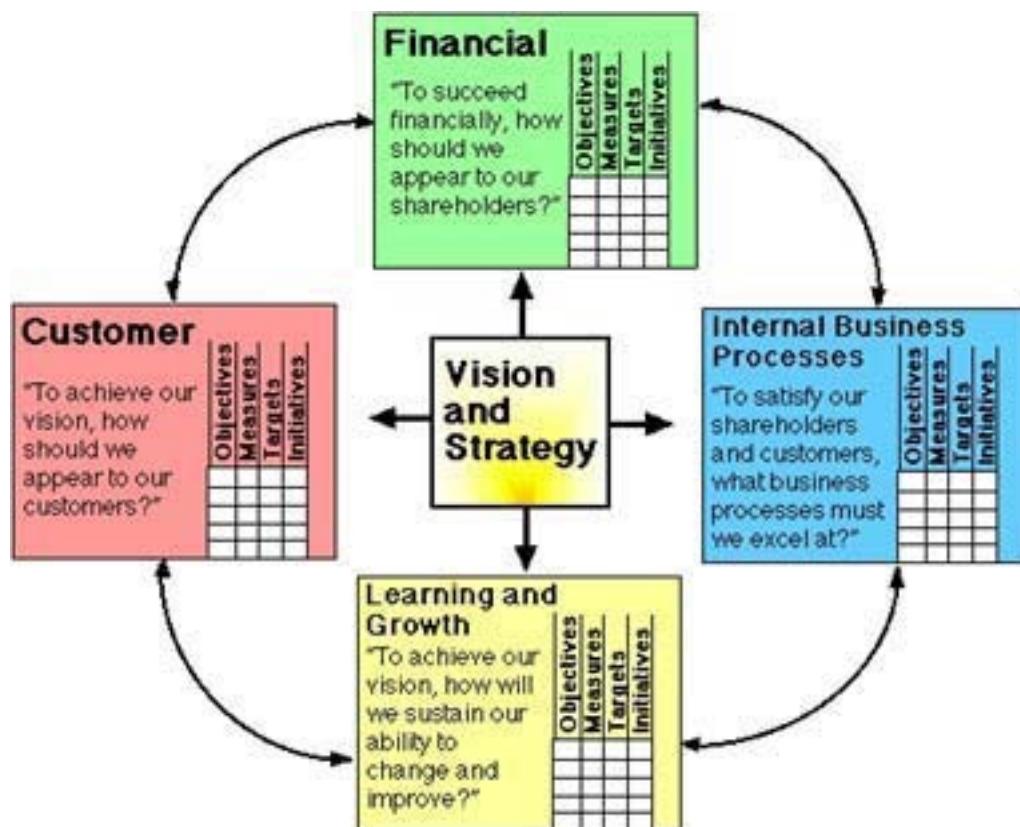


Figure 5: ??

Figure 6: GlobalA

31

		: Total Population Each Department		
N.	Department	Male	Fem	Tot
1	Management members	4	3	7
2	BSC implementation team	4	1	5
3	Information communication Directorate			
	Electronics media Team	15	5	20
	Press media Team	12	6	18
	Web site Team	7	3	10
4	Information Centers Empowerment and Development Directorate			
	Event creation Team	9	9	18
	Research and Training Team	8	7	15
5	Human Resource Management Department	4	2	6
6	Budget and finance Department	3	5	8

Figure 7: Table 3 . 1

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No.	Variable	Population Size	Sample Size
1	Management members	7	6
2	BSC implementation team	5	4
3	Information communication Directorate		
	Electronics media Team	20	16
	Press media Team	18	14
	Web site Team	10	8
4	Information Centers Empowerment and Development Directorate		
	Event creation Team	18	14
	Research and Training Team	15	11
5	Human Resource Department	6	5
6	Budget and finance Department	8	6
	Total	107	84

Source: Survey Result (2019)

Figure 8: Table 3 . 2 :

Questionnaire category	Cronbach's Alpha coefficient
Balance scorecard implementation	.891
BSC for strategy execution & communication tool	.769
Performance measurement schedule analysis	.871
Challenges of BSC implementation in GCAB	.857
Participants	1: Response rate
Responded	Frequency
Non responded	82
Total	2
	84
	Source:
	Survey
	2019

As indicated in table 4.1 above, Out of 84 samples, 82 questionnaires were returned fully completed, which consists of 98% of the total. Two of

the respondents failed to return the questionnaire giving a response rate of 2%.

Figure 9: Table 4 .

Variable	Categories	N	n	%
Gender	Male	107	50	61%
	Female	107	32	39%
Age	20-25	107	8	10 %
	26-35	107	46	56 %
	36-45	107	19	23 %
	46-55	107	6	7 %
	56-above	107	3	4 %
Highest academic qualification	Diploma or certificates	107	9	11%
	BA/BSC Degree	107	66	80.5%
	Master's Degree	107	7	8.5%
Work Experiences	1-5	107	36	44 %
	6-10	107	25	30.5%
	Above 10 years	107	21	26 %
Organizational position	Management members	107	6	7%
	Non -Management	107	76	93%

Source: Survey 2019

Figure 10: Table 4 . 2 :

20 VIII. RECOMMENDATIONS FOR FURTHER RESEARCH

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Item	Readiness for BSC	Strongly Dis-		3. Neutral (N)		5. Strongly Agree (A)	
		agree (SD)	Disagree (D)	4. Agree (A)	5. Strongly Agree (A)	SD	D
I.	Your organization implements Balanced Scorecard (BSC)?	n	%	82	3	8.9	8.8
				100		3.7	
II.	You have good understanding on the Balanced Scorecard concept	n	%	82	7	10.12	12.0
				100		8.5	2
III.	Your organization Strategic goals are properly represented in Balanced Scorecard	n	%	82	6	12	12.0
	Are Strategic goals of the organization	n	%	82	7	11	11.0
IV.	and performance indicators of BSC are connected	n	%	82	8.5	4.13	13.0
V.	Have you Balanced Scorecard implementation plan in written from	n	%	82	3	13.15	15.0
				100		3.7	9
VI.	leadership is committed to successful implementation of BSC	n	%	82	10	21.25	25.0
				100		12.0	
						2	
I	Is there are some tasks that employees do that are not linked to indicators and strategic goals	n	%	82	5	14	14.0
VII.				100		6.1	1.17

Figure 11: Table 4 . 3 :

43

Item	1. Strongly Disagree (SD) Disagree (D)	3. Neutral (N)		5. Strongly Agree (SA)		Mean score
		SD	D	N	A	
I.	In my opinion the strategies are implemented in actionable ways to achieve GCAB long term vision.	n	82	6	6	20.7
		%	100	7.3	11	24.4 48.8 8.5 3.40
II.	My institution strategy of communication is primarily interactive (two way)	n	82	3	16	13.36 14
		%	100	3.7	19.5	15.9 43.9 17.1
	I have clear line of sight among my III. responsibilities ,accountability & goals	n	82	8	18	26.22 8
		%	100	9.8	22	31.7 26.8 9.8 3.04
	Aggregate mean score					3.31

Source: Survey

Figure 12: Table 4 . 3 :

44

Item	Strongly Disagree (SD)		3. Neutral (N)		5. Strongly Agree (SA)				
	Disagree (D)		4. Agree (A)		SD	D	N	A	S A
I. The measurement system adequately corresponds to change implementation plan under BSC	n 82	7		19	25	25	6		
	% 100	8.5		23.3	30.5	30.5	7.3		
II. BSC measures of performance are directly linked to the strategic objective of your organization	n 82	6		15	19	32	10		
	% 100	7.3		18.3	23.2	39.0	12.2		
III. In the process of implementing BCS there is fertile ground that employees take part in defining the way their job will be measured	n 82	10		15	25	25	7 8.5		
	% 100	12.2		18.3	30.5	30.5			
Aggregate mean score									

Source: Survey

Figure 13: Table 4 . 4 :

45

No.	Factors/Challenges
1	Lack of commitment, sense of ownership and less attention to customers' and employees' needs and ex
2	of empowerment, synergy, motivation, etc. ded- i- ca- tion
3	Poor work system & culture backed by bureaucratic & delayed decision making, etc.
4	Lack of civil service mentality, accountability, and resistance by non management staff
50 5	Poor office infrastructure and shortage of resources Total

Figure 14: Table 4 . 5 :

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