



# Performance Drivers: A Practical Guide to Using the Balanced Scorecard

*Nils-Göran Olve, Jan Roy, Magnus Wetter*

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A Practical Guide to Using the Balanced Scorecard performance drivers Nils-Goran Olve, Jan Roy and Magnus Wetter Since the groundbreaking work of Robert S. Kaplan and David P. Norton, the concept of the Balanced Scorecard has achieved increasing popularity in the business world. Previously, many organizations had built their business objectives around financial targets and goals that bore little relation to a long-term strategic vision. Typically, this leaves a gap between the development of a company's strategy and its implementation. The business scorecard, however, provides a more 'balanced view' by looking at not just-financial concerns, but also customers, internal business processes, and learning and growth. But it is not just a system of performance measurement - by focusing on future potential success it can be used as a dynamic management system that reinforces, implements and drives corporate strategy forward. In this book, the authors draw on their extensive experience with scorecard projects to provide a step-by-step method for introducing the Balanced Scorecard into an organization. This is done through the use of some of the most important practical examples in existence, with case studies from ABB, Coca Cola, Electrolux, British Telecom, Nat West, Skandia and Volvo. The desired strategic control system using scorecards that is presented focuses on creating and communicating a total comprehensive picture to all members of the organization from the top down, a long-term view of what the company's strategic objectives really are, how to make use of knowledge gained through experience and the required flexibility of such a system to cope with the fast-changing business environment. This book will provide senior and operational managers, consultants and business academics with a comprehensive view of emerging Balanced Scorecard practice supported by both business advice and a theoretical foundation. Reflections on the relations between the Balanced Scorecard and other areas, such as TQM, information systems and intellectual capital and knowledge management are also made. Business Strategy

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