

Identify and Prioritize Effective Indicators at the Administration of Qazvin Imam Khomeini Relief Foundation Using Balanced Scorecard (BSC)

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Abstract

According to the organization's activities as a social institution responsive to society expectations, the performance evaluation can determine organization success or failure rate in the goals achievement.

This study has been done to survey performance evaluation of administration Qazvin Imam Khomeini Relief Foundation. This research is a descriptive - analytical survey and a simple random sample of 7 individuals from the expert staff have been chosen and questionnaire was completed by them. Then, obtained data was analyzed by MATLAB software. It is worth noting that data design and analysis has been based on the analytic network process.

Main indicators of this research are including: customer orientation aspect, internal business processes aspect, growth and learning and financial aspect. Financial aspect with the 35.72% had highest weight, customer orientation aspect with the 25.15% was in the next place, growth and learning aspect with 20.84% was in the third place and finally, internal business processes aspect with 18.29% was in the fourth place.

Finally, in addition to the study of necessity of educational programs and internal business processes promotion and development, its more effective implementation is recommended.

Keywords: Performance evaluation, balanced scorecard, analytic network process, internal business processes

Introduction:

The current competitive environment requires to enterprises have continuous functions for their survival and will also improve it in order to keep the competitive power value and gain more profits. This is achieved through goals setting and planning and consequently performance evaluation to know success rate in the predetermined goals achievement.

For a long time, performance evaluation had being done only relying on financial criteria such as earnings per share, assets return rate, economic value added etc ... that were retrospective and based on accounting data and figures. Any improvements in the evaluation methods would be also achieved without change in the financial attitude and only through improvements in criteria. Identifying assets return rate as a superior criterion than earnings per share and consequently economic value added as a more complete criterion than two previous criteria in order to consider assets cost rate in the performance evaluation of economic unit, is considered example of such improvements. But this attitude didn't include effective qualitative criteria on the future of enterprise such as customer satisfaction, continuous training and learning of employees and etc. considered restrictions for the financial criteria of performance evaluation lead to while considering financial criteria, other criteria also were used to evaluate performance. In this regard, Kaplan and Norton introduced balanced evaluation method in 1990s. In this method, in addition to financial analysis, customer satisfaction, continuous training and learning of employees and internal processes will be considered.

Balanced evaluation is incorporated of performance evaluation criteria including current, past and future performance indicators and put non-financial criteria together financial criteria. Balanced evaluation provides comprehensive view for managers of what is happening inside and outside the organization. Many corporate use this method to evaluate the impact of strategic decisions on employees, customers and profitability. These decisions can change production process or services providing. Kaplan and Norton express balanced evaluation logic as: financial criteria that are indicative of past events were enough for performance evaluation of the industrial age companies which create long-term capabilities and customer relationships are not critical factors in success achievement. But these criteria is not enough for conducting and evaluating the performance of companies in current age which create value and generate wealth through investment in customers, material and goods suppliers, personnel, processes, technology and innovation is possible. Balanced evaluation while considering financial criteria, provides new criteria to adapt evaluation methods with the current age (Nadi&Zare, 1382).

Important elements of effective evaluation method are mission, core values, perspective and strategy of the organization.

You should make sure as a user of balanced evaluation method that balanced evaluation system is in line with the mission, values, perspective and strategy.

State organizations often have a difficult time for develop their strategy, despite they spend many efforts to develop strategy statement but its output is not more than detailed lists of programs and administrative actions to ensure financial security of received sources from legal entities. As a result, initial balanced evaluation systems of the public sector has focused primarily on the internal measures related to efficiency and quality and have little attention to the ultimate goal of citizens serving. It is clear that the public sector organizations should accompany their strategic objectives with more substantial objectives that reflect a reason for their existence and what they ultimately want to achieve. In other words, it is necessary

for them to define their mission. Apparent difference of the balanced evaluation system in the public and private sector is putting mission at the top of balanced evaluation model(Norton&Kaplan, 1386).

In 1998, Procurement Executives' Association (PEA) develop themes for design performance management system while describes the requirements and challenges of these organizations in order to improve performance evaluation of state organizations, that these themes emphasized on the pay attention to the customers' expectations, improve product quality and reduce production costs and as well as improve distribution of services systems. These themes are as follows:

1. a conceptual framework that is infrastructure of the management and performance evaluation system.
2. Effective internal and external communications is success key for performance evaluation.
3. Responsiveness to the results should be identified and well be explained to the all productions staff.
4. Effective evaluation system should assist decision - making.
5. Reward able fee should be provided based on the results of the organization performance evaluation system.
6. Performance evaluation system should be positive.
7. Performance evaluation system should be based on the participation of employees, customers, shareholders and the raw material supplier. (Rhodes&et al , 2008).

Yanker et al (2004) conducted a BSC analysis of performance measurement criteria in the U.S. telecommunications industry. Four scales of performance measurement fitted to the four BSC perspectives were used. The return on investment (ROI), number of access lines per employee, percentage of digital access lines and percentage of business access lines for the relative proportion with the financial perspective, internal processes, innovation and learning and results indicate that two scale of tree nonfinancial metric scale do not need any financial scale. While the third non-financial scale should be evaluated with the financial scale and should be specially included in the performance evaluation systems(Sturbuck, 1995).

shan yoli (2003) examined the relationship between corporate strategies, environmental forces, and BSC performance scales. AHP of phase hierarchy is used to calculate the relative weights of performance scales. The combination of BSC and AHP also was proposed to evaluate the correlation between the managers' categorization of BSC perspective and strategic initiatives (Quezada & et al , 2009).

Water Rock unit of Brown & Root energy services company:

Water Rock is a submarine construction company belong to the Brown & Root services company (dependent on the Halliburton company), which headquartered in the Scotland Aberdeen, and provide its services to the major oil and gas marine producer. In 1992, the company had losses. Its new president, Norm Chambers, applied balanced evaluation method in 1993 to assist the management team in creating empathy for strategy implementation for the development of relationships with customers based on value added rather than offer the lowest price. In 1996, water rock achieved first grade in growth and profitability in its market. Chambers said: "Balanced evaluation method helped us to improve our communication and to increase our profitability."

San Diego, University of California Balanced evaluation method in the state organizations, non-profit and educational institutions has also been used successfully. A Pioneer example is University of San Diego in California that was looking for ways to improve efficiency and

customers satisfaction in administrative and support services such as library, home management, police force and vehicle. University deputy, Steven Relyea, in 1994 applied balanced evaluation method in the 27 service units; the results were far from expected. In the salary department, errors were decreased about 80%. Finance department reduced charge time from six weeks to three days. Innovative program received wide attention so that in 1999 the university seized Education Quality Cup of Rochester Technology Institute.

Researches of External Resources

External sources that was available for researcher, primarily was related to the case study in the different organizations for using the balanced scorecard to evaluate the performance that can be found on the websites as research papers. Several books have been published on the balanced scorecard that consider this method beyond a performance evaluation system and have benefited of it for strategies implement and strategies management. Most important result of using this method is effectiveness of the organizations.

Mr. Toru Morisava, member of Nomura research institute conducted a survey in 2002, considered balanced scorecard method for obtain value added in management. At the beginning of the study, he introduced the balanced scorecard beyond an evaluation system and examined effectiveness of this method in the Japanese companies and referred to the factors that used for success or failure measurement of the organizations. He then, has referred to management restructuring in the companies with the correct introduction of the balanced scorecard. Then with the case study in the Kansai electric company relying on this method for implement and manage the strategy, has identified the factors affecting the success of this company based on aspects of scorecard and has designed strategy map of that company in the causal relationship.

Mr. Shu - Ian Chu and Hansen Chen in 2006 in an article in the Journal of industrial technology as A BSC Framework for air cargo terminal have designed an appropriate approach for air cargo terminal of International Taiwan Airport CKS with balanced scorecard and quality function development (QFD). They have introduced performance evaluation indicators in four areas of the balanced scorecard method with considering perspective and mission and organization values and have identified critical factors with performance evaluation to design requirements and develop quality function deployment (QFD). In this regard, they designed strategy map of cargo terminal.

Mr. Chris Ashton in an article called Transforming Strategic Performance through The Balanced Scorecard that is published in the journal Perform Magazine Financial, while introduce concept of business and strategy, argue about the results of balanced scorecard development and how BSC related to perspectives and new strategies. Finally, with case study in banking, he express the results of using BSC model as tools for improve effective performance that increase customer satisfaction to 90% and having better efficiency and increase business development.

Theoretical framework of research

All public and private organizations need to performance system for development, grow and sustainment in today's competitive arena so that they can examine the efficiency and effectiveness of programs and their processes and human resources. Efficient organizations don't suffice to the data collection and analysis, but these data have been used to improve organization and realize mission and strategies. In other words, they manage performance rather than evaluate performance (Amiri, 1385).

on the one hand, rapid changes and developments in contemporary societies and changing people expectations and demands of the governments in current age, and on the other hand, the need for efficient and effective utilization of the limited resources has led to improved needs management and meet the needs of societies be inevitable for governments. One of the most important systems that are used by governments to ensure efficient performance of their self and their executive department is performance evaluation system (Moghadam Hassanzadeh, 1387).

Therefore, one of the tools that have been used over the last decade by the pioneer organizations for strategies development is balanced evaluation method or tools.

Robert Kaplan, Harvard business college professor and David Norton, manager of a research company, examined 12 top U.S. organizations in 1992 and concluded that these organizations evaluated their organizations in terms of other aspects in addition to financial measures. Their survey showed that main examined aspects in the mentioned organizations are allocated to the financial aspects, customer, internal process (operation) and learning and growing of the employees. According to them, it's necessary for a comprehensive and balanced evaluation of the organization that in addition to the financial measures, focus on the other factors such as customer satisfaction, internal process as well as employees situation and problems associated with them and provide appropriate solutions for every aspect with measuring quantitative indicators defined for each of the aforementioned factors. They concluded in their study that there is a causal relationship between the factors and aspects affecting on the performance of an organization, so they called it balanced scorecard (BSC). This model with crucial aspects of financial, internal processes, customer, and learning and growth, wants to control short-term operations of organization with the long-term perspective and strategies, therefore, organization emphasizes on the key performance ratios in the objectives area.

Public sector and non-profit organizations don't consider financial outcomes as ultimate goal of their activity; rather, they seek to fulfill the noble mission to improve society. Such entities as mission - oriented organizations should change architecture of balanced evaluation, highlight the role of the mission and customer and reduce the impact of financial indicators. Also geographically, application of balanced evaluation method is changed in the public and non-profit sector. Managers who are seeking to establish balanced evaluation system are facing with many challenges and problems. Increasingly number of organizations overcomes problems of development of balanced evaluation system in the public and non-profit sectors and these tools are used to align employees with the organization's mission. If public sectors are seeking firm and stable balanced evaluation that stand against the storm of business environment, should be assured that balanced evaluation system of the organization is in line with the perspective, mission, values and strategy.

Thereby determining the organization's strategic direction with regard to the criteria of customer, processes, organizational learning and financial is impressive on the organizations performance. So there is a direct relationship between strategic direction of the organization and performance (Kaplan& Norton, 1386).

With this approach, the performance evaluation of Imam Khomeini Relief Foundation is solely based on financial measure and all years, financial performance of this institution has been evaluated by various authorities and financial information and figures is only considered and performance report will be presented in regard to the financial results and output is not more

than detailed lists of programs and administrative actions for financial securing of received resources from the state funds. Hence, financial indicators that integrate performance of all components in the multi-criteria can not be the basis for evaluating the performance of the organizations units and processes.

In the present study, and in line with this topic, in regard to the unparalleled position of this sacred institution in deprivation elimination and social justice development, facilities distribution for patients, optimal use of capability for patients empowerment and self-reliance and in the other hand, as one of the desired institutions of leader, researcher plans to respond to this question in regard to the increasingly growth of management science and performance evaluation with optimum and reliable techniques.

Performance evaluation and its indicators:

Performance referred to objective measurement of an institution while evaluation referred to the objective of a company that can achieve effectiveness during a certain period (Radnor, McGuire, 2004).

Evaluation is a designed and conducted study that is aimed to help determine the competency and value that can be evaluated and performance evaluation is critical and exploratory estimate of various organization activities.

In another definition, performance evaluation is measurement of the organizational goal achievement. Organization activities in line with these objectives will improve business performance that we can refer to return on investment, sales revenue and profitability as business performance indicators (function indicators) that had been always accepted by researchers in the early years as indicators of performance evaluation (Deshmukh & et al 2007).

Galbrat Asekdal in 1980 showed that we can not get our performance evaluation indicators only by one perspective. This area and perspectives are very complex and wide and encompasses many of the expected goals.

Traditional methods of performance evaluation have attention to tangible indicators and financial perspective, according to the traditional perspective, queue will create value added and staff is a cost. This perspective is ridiculous. No matter that the staff has no value added, but truth is that finding value in the staff units is harder than finding value in the queue units that directly manufacture or sell the product. However, in recent years has been identified that staff units can also be managed as a value-added operations (Tarcan & Varol, 2010).

Vilkoks and Byrne (2002) stated that traditional performance evaluation was improved by management and cost accounting, although, in general, in the 1980s, inappropriate sense from the financial perspective was arisen in the performance measures, so frameworks of multidimensional performance evaluation was developed in 1974 and 1992.

Finally, in the mid-1990s, there was this feeling that performance evaluation by discuss about strategy maps and using them for the relationship between key performance indicators has become a dominant perspective (Amiri, 1385).

One of the functions of evaluation models is that we should not focus only on the traditional performance levels that is financial, operational and task efficiency and we also should focus on the non-financial measures that theses intangible measures are including resources, markets and shareholders management, and strategy implementation (Young Kang , 2009).

Performance evaluation helps us to determine issues that are important for organization success so that we can be frugal, effective and efficient through performance evaluation variables (Chen Huang & et al 2010).

Performance evaluation says us how do employees define their work and create communication process and decision making for improvement.

It has stated that performance evaluation is an important activity of management control that is used in the effective allocation of resources (Sturbuck, 1995).

Statement of the research problem

All the public and private organizations need to a performance system to develop, grow and sustain in today's competitive age that can evaluate their efficiency and effectiveness of programs, processes and human resources by it. Data collect and analyze is not sufficient for efficient organizations but theses data are used by organizations to improve the organizations and realize mission and strategy. In other words, they manage performance rather than evaluate performance(Amiri, 1385).

rapid changes and developments in contemporary societies and changing people expectations and demands of the governments in current age, and on the other hand, the need for efficient and effective utilization of the limited resources has led to improved needs management and meet the needs of societies be inevitable for governments. One of the most important systems that are used by governments to ensure efficient performance of their self and their executive department is performance evaluation system (Moghadam Hassanzadeh, 1387). Therefore, one of the tools that have been used over the last decade by the pioneer organizations for strategies development is balanced evaluation method or tools. Robert Kaplan, Harvard business college professor and David Norton, manager of a research company, examined 12 top U.S. organizations in 1992 and concluded that these organizations evaluated their organizations in terms of other aspects in addition to financial measures. Their survey showed that main examined aspects in the mentioned organizations are allocated to the financial aspects, customer, internal process (operation) and learning and growing of the employees. According to them, it's necessary for a comprehensive and balanced evaluation of the organization that in addition to the financial measures, focus on the other factors such as customer satisfaction, internal process as well as employees situation and problems associated with them and provide appropriate solutions for every aspect with measuring quantitative indicators defined for each of the aforementioned factors. They concluded in their study that there is a causal relationship between the factors and aspects affecting on the performance of an organization, so they called it balanced scorecard (BSC). This model with crucial aspects of financial, internal processes, customer, and learning and growth, wants to control short-term operations of organization with the long-term perspective and strategies, therefore, organization emphasizes on the key performance ratios in the objectives area.

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In the present study, and in line with this topic, in regard to the unparalleled position of this sacred institution in deprivation elimination and social justice development, facilities distribution for patients, optimal use of capability for patients empowerment and self-reliance and in the other hand, as one of the desired institutions of leader, researcher plans to respond to this question in regard to the increasingly growth of management science and performance evaluation with optimum and reliable techniques.

Research question:

What is the priority of the BSC in the performance evaluation of the administration of the Qazvin Imam Khomeini Relief Foundation?

Research objectives:

1. BSC model dimensions identification of administration of Qazvin Imam Khomeini Relief Foundation.
2. BSC model dimensions prioritization of administration of Qazvin Imam Khomeini Relief Foundation.

Methodology

This study plans to survey relationship between aspects of balanced scorecard using mathematical analytical network process (ANP) in the performance evaluation of the administration of the Qazvin Imam Khomeini Relief Foundation. For this purpose, in the research question design, relationships between constituent components were considered for the performance evaluation of the administration of the Qazvin Imam Khomeini Relief Foundation. Evaluation of the research history through library studies, collection of required data and information and as well as gained results indicates that this research is a field research in terms of the required data collection method.

In this study, two variables called balanced scorecard as an independent variable and performance evaluation of the administration of the Qazvin Imam Khomeini Relief Foundation as the dependent variable are examined.

Method of data analysis:

In this study, after determining methodology for effective factors prioritization in the performance evaluation and after library study, effective factors in the performance evaluation was divided into four categories. in the next step, through interviews with experts

specialized in the performance evaluation , four factors were determined for main factors that after determining the above factors to determine the priority of each indicators and sub-indicators, view of performance evaluation experts was collected through questionnaire of analytical network process (ANP) using balanced scorecard. After making comparison matrix, paired comparisons matrices was made for data obtained from the questionnaire. Then these matrices will be normal and will make super matrix. Now, for exponentiation of the mentioned super matrix, we will make it normal as following. Then for the matrix to be converging, above matrix will be exponentiation. In this study, the mentioned matrix has been convergent in the seventh exponent and the following results were obtained

Conclusions

According to the results of the main indicators which included: Customer aspect, internal business processes aspect, learning and growth aspect and financial aspect, highest weight were assigned to the financial aspect and this means that in the performance evaluation, financial aspect with 35.72% has highest roles. In the next level, customer aspect with the 25.15% was ranked second and learning and growth aspect with 20.84% was ranked third and finally, internal business processes with 18.29% were ranked fourth.

Table (1)

Percentage of impact on the performance evaluation	Performance evaluation indicator of relief foundation
25.15%	Customer aspect
18.29%	Internal business process aspect
20.84%	Growth and learning aspect
35.72%	Financial aspect

Using Table 5-1 we find that for every one degree increase in the balanced scorecard, customer aspect, 25.15%, internal business process aspect 18 .29%, growth and learning aspect, 20/84% and financial aspect 35.72% will be increased.

Table (2)

Percentage of impact on the customer-oriented aspect	Sub indicators of customer-oriented aspect
32.04%	Employees satisfaction
13.37%	Employees complaint
22.68%	encourage the successful employees
31.91%	deep understanding of the employees needs

In the customer aspect, employee satisfaction has highest rank with 32.04% and deep understanding of the employees needs is in the second rank with 31.91%, encourage the successful employees with 22.68% is in the third rank and employee complaint with 13.37% is in the fourth rank .

Table(3)

Percentage of impact on the growth and learning aspect	Sub indicators of growth and learning aspect
59.9%	Training programs
29.92%	Experts employees
35.9%	interest of employees for retention
28.18%	intellectual capability

In the internal business processes, different paths for providing services has the highest rank with 37.67% and decrease cost of providing services with 25.31% is in the second rank, speed of providing successful services with 22.06 is in the third rank and using of new technologies with 14.96% is in the fourth rank.

Table (4)

Percentage of impact on the financial aspect	Sub indicator of financial aspect
13.94%	Providing financial resources
25.16%	received Financial ratios
32.05%	Method of financial resource allocation
28.63%	and meet the employees needs

In the growth and learning aspect, training program with 59.9% is in the highest rank and interest of employees for retention with 35.9% is in the second rank, expert employees with 29.92% is in the third rank and intellectual capability with 28.18% is in the fourth rank.

Table (5)

Percentage of impact on the internal business process aspect	Sub indicators of internal business process aspect
22.06%	speed of providing services
37.67%	different paths for providing services
14.96%	using of new technologies
25.31%	decrease cost of providing services

In the financial aspect, method of financial resource allocation with 32.05% has the highest rank and meet the employees needs with 28.83% is in the second rank, received financial ratios with 25.16% is in the third rank and providing financial resources with 13.94% is in the fourth rank.

5-2- Result and Suggestions

1 – in the conducted research, several factors has been referred for every sub indicators that

it is suggested in the future researches, with weighting these factors, effectiveness of factors should be tested again.

2. Relief foundation should make greater efforts at communication and coordination its strategies among employees and managers. These efforts may indicate indirect effects of internal business processes and learning and growth, and financial goals.

3 - Relief foundation should meet its training activities according to the managers' expectations to enhance internal business processes and growth and learning aspects

4 - Relief foundation needs to do update training programs. Due to changes in the external environment, employees feel more need to new training.

5 - Relief foundation should do more intensive and more effective training programs for newly appointed employees.

6- Relief foundation should increase internal business processes in order to meet the expectations of managers with long experience.

7- Staff unit should indicate, directly and clearly, important of the growth and learning aspect and internal business process aspect as a necessary step to place leader goals in the vital priority.

8- Perspective and mission of relief foundation should be rebuilt in order to enrich the perspective of staff and implementation unit.

9- Relief foundation should provide itself advanced and innovative services through develop telecommunications technologies.

In final, performance evaluation of relief foundation will be helpful using balanced scorecard method, planning and strategic management.

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