



**ST. MARY'S UNIVERSITY  
SCHOOL OF GRADUATE STUDIES**

**ASSESSMENT OF PERCEPTION AND IMPLEMENTATION OF  
BALANCED SCORE CARD IN QUALITY MANAGEMENT FRAME  
WORK:**

**THE CASE OF BEREHANENA SELAM PRINTING ENTERPRISE**

**BY:  
DAGNACHEW G/WOLD**

**JUNE, 2018  
ADDIS ABABA, ETHIOPIA**

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ADDIS ABABA, ETHIOPIA**

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SCHOOL OF GRADUATE STUDIES  
INSTITUTE OF QUALITY AND PRODUCTIVITY MANAGEMENT**

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**APPROVED BY: BOARD OF EXAMINERS**

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## **DEDICATION**

*I dedicate this research work to my father, Ato Abay and my mother, W/ro weynitu for their passion, dedication and burning desire to educate their children, even at their sufferings and downs. Proud of you & this happens because of you God Bless your soul in heaven!!*

## DECLARATION

I, hereby declare that this research report entitled *Assessment of perception and Implementation of Balanced Score Card in Quality Management Frame work: In the case of Berehanena Selam Printing Enterprise* is my original work and has not been submitted earlier either to this university or elsewhere for an award of any other degree.

SIGN:

DATE: \_\_\_\_\_

DAGNACHEW G/WOLD

ID: SGS/0197/2008

I confirm that the work in this research report was carried out by the candidate under my supervision

ASMAMAW GETIE, (Asst. Professor)

SIGN:

DATE: \_\_\_\_\_

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## **List of Acronyms**

BSC	Balanced Score Card
BSPE	Berehanena Selame Printing Enterprise
CSRP	Civil Service Reform Program
EQA	Ethiopia Quality Awards
IPMS	Intenerated performance management
I T	Information Technology
MOCS	Ministry of Civil Service
QM	Quality Management
QMS	Quality Management System
KPI	Key performance indicator

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## ABSTRACT

*The purpose of the study was to assess the perception and implementation of BSC with perspectives of quality management framework at Berehanena Selame Printing Enterprise. The study will provide some insight about balanced scorecard implementation in the framework of quality management to the management of Berehanena Selam Printing Enterprise and helps the researcher to acquire knowledge and practical experience about balanced scorecard. The research designs were used descriptive approach. Accordingly, survey questionnaire and interviews questions were prepared and pilot tested and administered to a sample of 163 employee of BSPE in which only 149 were fully completed and returned. The sources of data were primary and secondary. The study has been conducted by designing open-ended, five-point likert scale questionnaires and structured and unstructured interview questions. Researcher were used both stratified random sampling and purposive sampling. And the data collected was analyzed by excel software and SPSS version 21 software and interpret the data. The findings of the study indicated that BSC implementation in quality management framework brings improvements on financial, internal business, customer and learning and growth perspectives. Employees have concept and understanding about BSC & QM but it is not sufficient As a result of the existing communication system in BSPE have not sufficient two way communication. The performance evaluation system does not fully satisfy, applicable, differentiates effective performer from non-performer. Key performance indicators used in BSPE but it is not significantly measures individual as well as the organization and also targets given to individuals are unachievable. The working environment is not enough suitable for carrier development and improvements. Based on the findings of the study the researcher proposes some recommendations BSPE will give more attention to excel the level of employees understanding and importance of BSC implementation in QM framework by facilitating training and workshop regarding BSC and QM by creating interactive two way communications,*

**Keywords:-**Balanced score card, key performance indicator, performance evaluation system, perspectives target, Quality management

# **CHAPTER ONE:(INTRODUCTION)**

## **1. INTRODUCTION**

This chapter briefly introduces background information of the study along with statement of the problems, research questions, objectives, significance, scope, limitations and organization of the entire paper.

### **1.1. Background of the Study**

BSC is a strategic management tool that provides the manager with a clear and concise picture of the business's health and progress in reaching its goals. Kaplan and Norton (1992) introduced his conceptual framework for designing, evaluating and measuring multiple factors that drive the performance of a company. The balance is seen between long- and short-term objectives, financial and non-financial measures, lagging and leading indicators, and external and internal performance perspectives.

According to Niven (2014), balanced scorecard is not one single thing, but a number of elements that combine to create a powerful unified whole. The Balanced Scorecard system, which is designed to help any organization effectively execute their strategy, is composed of four unifying elements: Objectives, Measures, Targets and Strategic initiatives. Niven (2006) defined Balanced Scorecard as a carefully selected set of quantifiable measures derived from an organization's strategy. Kaplan and Norton (1996) also defined The Balanced Scorecard translates an organization's mission and strategy in to a comprehensive set of performance measuring that provide the framework for a strategic measurement and management system the balanced score Card retains an emphasis on achieving financial objectives but also includes the performance divers of these financial objectives.

Quality management ensures that an organization, product or service is consistent. It has four main components: quality planning, quality assurance quality control and quality improvement. Quality management is focused not only on product and service quality, but also on the means to achieve it. Quality management, therefore, uses quality assurance and control of processes as well as products to achieve more consistent quality. The International Standard of Quality management (ISO 9001:2015) adopted a number of management principle that can be used by top management to guide their organization towards improved performance. Those principle are

customer focus, Leadership, Engagement of people, Process approach, Improvement, Evidence based decision making and Relationship management (ISO 9001:2015).Pyzdek & Keller (2013)Quality management is the process of identifying and administering the activities necessary to achieve the organization's quality objective through quality planning ,quality control and quality improvement.

Application of QMS and BSC concepts leads to connecting and aligning all levels of management and decision making in the organization (normative, strategic and operational), facing the complexity of different time horizons, planning and competence, with the philosophical basis and objectives of the company. Established BSC and QMS include and motivate managers and all members of the company for full commitment to the integration of organizational behavior by all management levels built through a strong process-oriented corporate culture (Steven and Andrej, 2012).

Many large firms work with measurement management system like BSC but they usually act like this in QMS environment what presents certain challenge because BSC and QMS can have Common basic elements that are based on measurement, focused on performance improvement, oriented on changes and activities and based on principle, learning and feedback. Long term success of models depends on management decision for performance improvement; both are concentrated to cause, effect, results and follow process structure. Relating to, if firm has already experience with QMS; it is easier for firm to implement BSC and to establish good way to analyze problems Concerning customers and firm's processes. The elementary support of BSC is viewed as articulation of quality improvement trough profit increase, increase of customer numbers, more precisely trough clear results on perspectives financial, customer, internal processes, learning and growth (Jovanovich, Vujoovic and Krivokapic, 2008).

According to Mesfin(2009) notes that the emergency of public sector capacity building program (PSCBP) in 2004 has laid the foundation for different capacity building programs with the objective of improving the scale responsiveness and efficiency of public service delivery and promoting good governance both Federal regional and Local level MOCS (2013), highlight that to realize the objectives of the program, different management initiatives such as strategies planning and management (SPM) , Quick win, Management by objective (MBO), Business re-engineering (BPR), Balance Scorecard (BSC) and recently civil service charge army (Yelmat Serawit) have been introduced to Ethiopian Management System subsequently. Fekadu(2013) also reconsidering civil service in Ethiopia, BSC and others; employees and officials were not clear on which plan to follow and the attempt made (in Addis Ababa) to integrate resulted in no success. Despite, the

establishment of separate process to lead BSC and other reforms, there have been lack of details on functions and responsibilities and often staffed by experts with little or no experience of major reform tools. There is also mandate overlap of the newly established process with planning process and there have been two versions of plan and report each to the respective processes. Hence, the service delivery approach is still the one that has been practiced so far (no significant improvement) and necessitates for reform.

Berehanena Selam Printing Enterprise was established by his Imperial Majesty Haile Selassie in the year 1914 E.C. (1921 G.C). Which means it is a 96 years old printing enterprise and pioneer in printing sector. After the fall of Haile Selassie regime Derg took power and since it was a Socialist government it had a command economy policy. Due to its policy many companies were nationalized and B.S.P.E. was one of them. The Command economy policy of the Derg regime hindered the development of the country's economy and did not encourage the development of private printing enterprises. On the other hand, all government enterprises had a privileged monopolistic role and had the privilege of acquiring a lot of work and were exclusively given to B.SP.E, this had a negative impact on the present day status of B.S.P.E and gave chance of being profitable for long years but now the global market economy come and show some influence in the performance of the enterprise. Some of the negative impact results affect the current status are not enable to win different auctions because lack of up grading the printing capacity of the enterprise as compare to current printing market demand due to new competitors enter in the printing sector with new technology (BSPE annual report, 2009).

Like any other government organization Berehanena Selam Printing Enterprise (BSPE) Introduced different reforms and performance measurement tool that are, IPMS in 1994 E.C, Total Quality Management (TQM), in 1997E.C, Business Process Re- Engineering (BPR) in 2003E.C, Balance Score Card (BSC) and ISO 9001-2008QMS in 2005E.C and Kaizen 2006 E.C to achieve the strategy planning of the country at the level of the organization within the BSPE five year plan. But lack of management commitment, resistance by parts of the employees, poor relationships among work units, bureaucratic and delayed decision making etc. are also among for the major reasons gap in performance. This has, in turn, resulted in frequent internal and external customer complaints (BSPE annual report, 2009). The motive and purpose of this study is to be assessing the conceptualization and implementation of BSC in the framework of quality management in Berehanena Selam Printing Enterprise (BSPE) and forward possible solution from the study output.

## **1.2. Statement of the Problem**

The Government of Ethiopia has initiated different reforming in the civil service reform program., as one of the National Building Program Since 1997/respond to weak administrative system that challenge encounter in the public service delivery system undeniably important for the overall development of the country. It is also a national program which is undertaking by the government in terms of utilizing both human and financial resource. (Civil Service 2013)

Berehanena Selam Printing Enterprise has experience taken a lot of training program to enhance capacity of the enterprise before six years. Some of them are IPMS, BPR, BSC, TQM, Kaizen and QMS. All these reforms are introduced in Berehanena Selam Printing Enterprise. Besides this the enterprise is certified ISO 9001-2008 QMS in 2013. There are reports that tell Berehanena Selam Printing Enterprise (BSPE) is conducting the above mentioned reforms aggressively but except for the study document, some minor changes and assignment of personnel, especially the administrative staff in reforms like BSC, QMS, KIAZEN and BPR still there is no significant change achieved institutional reforms. Employee perception regarding BSC is only for the purpose of measuring appraisal toward annual Bones. These are some of reasons for the gap in performance BSC and other reforms which is quality management (BSPE annual report, 2009)

Even if, Berehanena Selam Printing Enterprise introduced BSC and QMS since the past six years and its strategic planning cascaded from the country GTP in to organization level till individual, the achievement of the above mentioned reforms is not satisfactory. From the preliminary informal observation of the student researcher, some of the problem of keeping the scorecard at the top major problems of BSC implementation in the quality management framework in Berehanena Selam Printing Enterprise has been worsened by biased performance evaluation in some processes and poor linkage of performance results to benefit packages and promotional scheme which is contrary to the principles of BSC. The training ways are not integrated BSC and QMS in such a way that one could be support the other. In addition to this the researcher has been refer some researches on the title of Balanced Scorecard and Quality Management headed different researcher has been conducted research institutional reforms by civil service minister. In almost all research only works were debatable and challenging issue in balanced scorecard measurement and evaluation. Researcher not mentioned the integration of balanced scorecard and Quality Management in the conducted research. However, these problems are not



systematically sorted out and the effect and depth of each of these on the implementation were not structurally studied. As a result, it is not possible to work them out and deal with them accordingly for the smooth implementation of the system. This fact brings to mind the difficulties involved in the implementation process of the BSC implementation in Quality Management framework .The studies focused on assess if such and other problem are faced by the BSPE and how it solved them. In doing this, the study identify implementation gap between the theoretical way of effective implementation of the BSC and quality management framework in the actual practice undertaken by the BSPE. So conducting this study is to know the conceptualization and implementation of BSC in the frame work of quality management in the enterprise. In addition to this, it helps as a preliminary research paper on the topic of the specified title

### **1.3. Research Question**

- ✚ To what extent balanced scorecard /BSC/is implemented in the frame work of Quality Management?
- ✚ What measurement tool used to measure the Enterprise performance towards balanced scorecard /BSC/ in the frame work of Quality Management?
- ✚ What are the major contributions of balanced scorecard implementation on the four perspectives, in relation to Quality Management framework?
- ✚ How do employees perceive about implementation of BSC and QMS to enhance organizational performance improvement?
- ✚ What are the benefits of implementing BSC and QMS System?
- ✚ What are the level of commitment, knowledge and attitude of actors towards implementation of BSC and QMS?

### **1.4. Objective of the Study**

#### **1.4.1. General Objective**

The general objective of this study is to examine the conceptualization and implementation of BSC in the quality management framework in the case of Berehanena Selame Printing Enterprise (BSPE).

#### **1.4.2. Specific Objectives**

- To analyze employee perception of the performance measurement evaluation of BSC and Quality management.
- To assess the framework of BSC in Quality Management

- To examine the level of commitment, knowledge and attitude of actors of towards implementation of BSC and QMS.
- To draw a lessons and to recommend a way forward

### **1.5. Significance of the Study**

BSC has become one of the most important reform tools in the implementation processes in Ethiopian Public Sectors. The implementation of balanced scorecard aims to provide an integrated view of an organization's performance, including both financial and non-financial indicators from both internal and external perspectives. Therefore the following will be the contributions:-

- The study will provide some insight about balanced scorecard implementation in the framework of quality management to the management of Berehanena Selam Printing Enterprise;
- It helps the researcher to acquire knowledge and practical experience about balanced scorecard and also for the partial fulfillment of the requirements for MSC in Quality and productivity management
- Moreover, the researcher also believes that this study can potentially serve as a stepping stone for the future research in this area.

### **1.6. Definition of Terms**

**Balanced Score Card (BSC):-** is a strategic performance tool that translates an organization mission and strategy in to comprehensive set of performance measurement.

**Measures:** - a standard used to evaluate and communicate performance against expected results. It is normally quantitative in nature which is capturing numbers, dollars percentages and so on. Reporting and monitoring measures helps an organization gauge progress towards effective implementation of strategy.

**Key performance indicator:** - are a set of measure of the organizational and operational performance that is critical indicators of progress toward an intended result and focus for strategic and operational improvement.

**Perspectives:** - refers to category of performance objectives or measures in is in balanced scorecard and in most organization choose the four standard perspectives such as; financial, customer, internal process, learning and growth.

**Performance Measurements:** - is the process of collecting, analyzing and reporting information regarding performance of an individual, group, organization, system or component

**Quality management (QM):** - an activity ensures that an organization, product or service is consistent .It has four main components, quality planning, quality assurance, and quality control and quality improvement

### **1.7. Scope of the Study**

This study tries to see the concept and implementation of BSC in the Berehanena Selame Printing Enterprise (BSPE). The topic is broad and cannot be addressed within a specific time; it needs deep investigation from financial to time constraints and as well as data availability. However, this study will give an opportunity to further investigate the matter.

### **1.8. Limitation of the Study**

The researcher had faced different limitations in the process of collecting relevant information such as lack of cooperation of the respondents and their commitment to complete filling the questionnaires as well as not respect the date of return the questionnaires. Lack of localized previous research papers in the area was major constraints in this study.

### **1.9. Organization of the Study**

The study is organized in to five chapters: Chapter One introduces the study and explains the background & motivation of the study, statement of the problems, research questions, objective, significance and delimitations of the study. In Chapter Two, review of literature related to the study is presented. Chapter Three deals with the research methodology applied including sample size and sampling technique. Chapter Four outlines analysis of the research findings, and finally summaries of the findings, conclusions and recommendations are drawn based on the results of the findings on Chapter Five.

## **CHAPTER TWO**

### **2. LITERATURE REVIEW**

This chapter review literature on balanced scorecard and quality management framework. This is done mainly to get the current knowledge in the field or topic the researcher will plan to be study. Hence, this chapter tries to review conceptualization and implementation of balanced scorecard in the framework quality management in Berehanena Selam Printing enterprise by reviewing the following conceptual and empirical review literature

#### **2.1. Brief Overview of Performance Management and Measurement**

##### **2.1.1. Introduction**

Performance management is one of the cornerstones of Human Resource practice in organizations. No matter where you work, how big or small your organization or how simple or complex the business model, effective performance management is a key requirement if you have any number of employees. It all begins with performance management. Specifically, what are the jobs we need our employees to do, how do we measure their performance in these jobs, and how do we design and implement systems to reinforce performance standards that have been set? So, before an organization can even begin to think about the more lofty practice areas like individual assessment, talent management, or succession planning it must be able to nail the basics of measuring day-to-day performance. Companies desiring to offer the very best training and development or organization development programs must first be able to assess the requirements of the jobs for which they are training and developing their leaders and managers (James & Manual, 2009).

##### **2.1.2. Performance Management**

According to (Aguins,2005) Performance management is a continuous process of identifying, measuring and developing performance in organizations by linking each individual's performance and objectives to the organization's overall mission and goals. Let's consider each of the definition's two main components performance management is continuous process. It involves a never-ending process of setting goals and objectives, observing performance, and giving and receiving ongoing coaching and feedback. And also link to mission and goals.

Performance management requires that managers ensure that employees' activities and outputs are congruent with the organization's goals and, consequently, help the organization gain a competitive business advantage. Performance management therefore creates a direct link between employee performance and organizational goals, and makes the employees' contribution to the organization explicit. Note that many organizations have what is labeled a 'performance management' system. However, we must distinguish between performance management and performance appraisal. A system that involves employee evaluations once a year, without an ongoing effort to provide feedback and coaching so that performance can be improved, is not a true performance management system. Instead, this is only a performance appraisal system. Although performance appraisal (i.e., the systematic description of an employee's strengths and weaknesses) is an important component of performance management, it is just a part of the whole.

According to Armstrong, (2006) state performance management can be defined as a systematic process for improving organizational performance by developing the performance of individuals and teams. It is a means of getting better results from the organization, teams and individuals by understanding and managing performance within an agreed framework of planned goals, standards and competence requirements. Processes exist for establishing shared understanding about what is to be achieved, and for managing and developing people in a way that increases the probability that it will be achieved in the short and longer term. It is owned and driven by line management. Specifically, performance management is about aligning individual objectives to organizational objectives and ensuring that individuals uphold corporate core values. It provides for expectations to be defined and agreed in terms of role responsibilities and accountabilities (expected to do), skills (expected to have) and behaviors (expected to be).

### **2.1.3. Performance Measurement**

Johnson & Belman, (2007) noted performance measurement system enables an enterprise to plan, measure, and control its performance according to a pre- defined strategy. In short, it enables a business to achieve desired results and to create shareholder value The major performance measurement systems in use today are profiled below (in order of global adoption) and include The balanced score card, Activity-based Costing and Management, Economic

Value Added (EVA), Quality Management, Customer Value analysis/Customer Relationship Management and Performance Prism. The purpose of measuring performance is not only to know how a business is performing but also to enable it to perform better. The ultimate aim of implementing a performance measurement system is to improve the performance of an organization so that it may better serve its customers, employees, owners, and stakeholders. According to Cable & Davis, (2004) also stated regarding Performance measurement help organizations to understand how decision-making processes or practices led to success or failure and how that understanding can suggest improvements. Key components of an effective performance measurement system include: Clearly defined, actionable, and measurable goals that cascade from organizational mission to management and program levels to individual performance; Cascading key performance indicators that can be used to measure how well mission, management, program, and individual goals are being met; Established baselines from which progress toward attainment of goals can be measured; Accurate, repeatable, and verifiable data; and Feedback systems to support continuous improvement of an organization's processes, practices, and results(outcomes).

#### **2.1.4. Origin of Balanced Scorecard**

Niven (2006) in his book Balanced Score card Step by Step briefly discussed about the origin of balanced scorecard. The Balanced Score card was developed by two men, Robert Kaplan, a professor at Harvard University, and David Norton, a consultant also from the Boston area. In 1990 led a research of a dozen companies exploring new methods of performance measurement. The drive force for the study was a growing belief that financial measures of performance were ineffective for the modern business enterprise. The study companies, along with two people, were convinced that a reliance on financial measures of performance was affecting their ability to create value. The group discussed a number of possible alternatives but settled on the idea of a Scorecard featuring performance measures capturing activities from throughout the organization customer issues, internal business processes, employee activities, and of course shareholder concerns(Kaplan & Norton, 1992).

#### **2.1.5. Definition and Concept of Balanced Scorecard**

As defined by Kaplan and Norton (1996),The Balanced Scorecard translates an organization's mission and strategy into a comprehensive set of performance measures that provides the

framework for a strategic measurement and management system. Niven (2006) defined BSC as: “Balanced Scorecard is a carefully selected set of quantifiable measures derived from an organization’s strategy. The measures selected for the scorecard represent a tool for leaders to use in communicating to employees and external stakeholders the outcomes and performance drivers by which the organization will achieve its mission and strategic objectives in the eyes of financial, customer, internal process and internal growth and development perspective. Because the balanced scorecard is not focused solely on a single measurement of performance, it allows us to view results of organizational performance from different dimensions, i.e. business results (financial and customer), operations and organizational capacity.

According to Kaplan &Norton (1992), noted concept and define BSC the traditional mode of evaluating an organization’s performance was primarily based on financial aspects profitability through increased revenues & reduced costs and other financial analysis techniques such as return on assets (ROA), return on Investment(ROI), profit margin etc. Kaplan &Norton (1992), this traditional accounting performance measurement method neither provides appropriate and adequate guidance for organizations to neither take in the future nor satisfies the needs of stakeholder in today’s dynamic and competitive environment. Further, they have pointed out those accounting-based measures: (1) are too historical; (2) lack predictive power;(3) reward the wrong behavior;(4) focus on inputs and not outputs; (5) do not capture key business changes until it is too late; (6) reflect functions, not cross-functional processes within a company; and (7) give inadequate consideration to difficult-to-quantify resources such as intellectual capital. Intangible assets such as employee knowledge, customer satisfaction and loyalty, innovation, environmental competitiveness, research and development, productivity, and other important company-specific factors are the key to success in achieving over all organizational performance in today’s economy. In general, the core concept of BSC dictates that organizations must continuously innovate and learn, continue to improve the internal processes, and achieve the maximum level of customer satisfaction so as to attain their financial goals.

## **2.2. Perspectives of the Balanced Scorecard**

The conceptual framework of the BSC is, thus, to execute strategy, making it clearer through the views of different perspectives. Any effective strategy includes descriptions of financial aspirations of an organization, markets to be served, processes and technologies to be implemented and people who will competently guide the company to success. The Balanced Scorecard is, therefore, a multi-dimensional and broad set of measure that is related to the important parts of an organization mostly structured into four perspectives. These set of measures are integrated across the functional boundaries and developed in line with the strategy and mission of the organization. The four perspectives developed by Norton and Kaplan are discussed here below:

### **2.2.1. Financial Perspectives**

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

### **2.2.2. Customer Perspective**

The customer dimension of the Scorecard contains several core or general measures which include high degree of satisfaction of clients, customer retention, attraction (acquisition) of new clients and market share etc. Kaplan & Norton (1996a), the objective of an organization with this perspective is to identify the customer and market segments in which the organization will compete and, accordingly, the measures to track related performances. This enables an organization to identify and focus on factors that are really important in meeting customers' demands. Niven (2006) also notes that to achieve positive financial results, organizations need to create and deliver products and services which customers perceive as adding value to



them. Here marks that the measures in the customer perspective should answer three basic questions: What are our target groups of customers? What do they expect or demand from us? What would the value proposition for us be in serving them? Niven (2006), also states that the most common measures for this perspective include: customer satisfaction, customer loyalty, and market share.

### **2.2.3. Internal Business Process perspective**

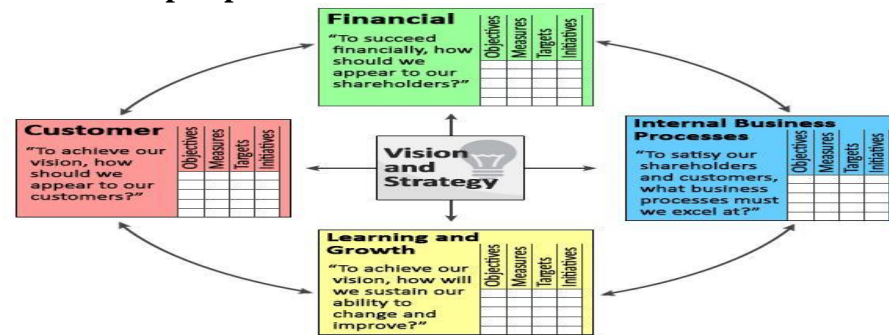
The internal business process perspective of the BSC mainly emphasizes that organizations must control important working conditions or inner process that may create value to customers and shareholders. For an organization to be effective in performance, the internal working process and systems should be as excellent as possible in assisting operational units provide values to attract and retain clients of the market. Kaplan & Norton (1992), presume that great customer performance is the result of processes, decisions, and actions which managers need to focus on in order to satisfy customers' needs. This perspective measures the business processes that have the greatest impact on customer satisfaction. Niven (2006), highlighted that this perspective measures an organization's performance with respect to speed (on-time delivery, process cycle time, customer response time etc.), quality (continual improvement, rework, repair and scrap, process capability etc.), Measures of cost (costs of waste, cost per transaction etc.) and other measures (floor space utilization, forecasting and planning accuracy etc.). Internal measure for the scorecard should stem from the business processes that have the greatest impact on customer satisfaction factors that affect cycle time, quality, employee skills and productivity (Kaplan & Norton, 1992).

### **2.2.4. Learning and Growth Perspective**

The last perspective is the learning and growth perspective, which measures the company's ability to keep their competitive advantage. The intense global competition of today's world requires the companies to be able to change fast and be innovative (Kaplan and Norton, 1992). This perspective answers the fundamental question to achieve our targets and accomplish core activities, how must we learn, communicate & work together? 'And it is the foundation up on which the balanced scorecard is built. Niven (2006), note that measures of the Learning and Growth perspective is the enablers of the other perspectives. It also emphasizes that knowledge, employee skills and satisfaction, the availability of information and adequate tools are

frequently the source of growth and therefore the most common measures of this perspective. According to Kaplan and Norton (1992), continual improvements and the ability to learn and introduce new products and services are the pre-condition to survive, expand in the global market place, and increase the company's value—where knowledge, employee skills, satisfaction, the availability of most common measures of this perspective Organizational learning and growth come from three principal sources: people, systems, and organizational procedure businesses will have to invest inner-skilling employees, enhancing information technology and systems, and aligning organizational procedures and routines (Kaplan & Norton, 1996). The last perspective is the learning and growth perspective, which measures the company's ability to keep their competitive advantage. The intense global competition of today's world requires the companies to be able to change fast and be innovative (Kaplan and Norton, 1992).

**Figure 1: framework and perspectives of BSC**



**Source:** Adapted from Kaplan & Norton  
(1996)

### 2.2.5. Cause-and Effect Relationship among BSC Perspectives

According, to Kaplan & Norton (1996, 1999), the BSC breaks the overall organizational strategy in to action able components i.e. Strategic objectives Linked in a value creating story (strategic map) through four distinct perspectives, also called performance lenses: learning and growth, internal business process, customer, and financial perspectives. These measures should be linked into a logical, step-by-step, cause and effect relationship to mediate the organizations business concept to the employees. Good relations between the perspectives provide improvements in employee skills, which in turn, cause improvements in process quality and process cycle time, which, consequently, improves delivery time, customer loyalty, and as a

final result, affect the return on investment (Kaplan & Norton, 1999). Kaplan (2010), stated the importance of this causal relationship more precisely as follows. Relationship among strategic objectives is critical to the successful implementation of the BSC in an organization. These are investments in employee training lead to improvements, Service quality better service quality leads to higher customer satisfaction, higher customer satisfaction leads to increased customer loyalty and increased customer loyalty generates increased revenues and margins.

### **2.3. Steps of Building and Implementing Balanced Scorecard**

According to Kaplan and Norton (1996), BSC is made up of four perspectives; these four perspectives are driven by the company vision and mission. This ensures that the measures and goals in each perspective lead the company to its ultimate vision. Figure 1 illustrates the relationship between the four perspectives of the BSC. These will be discussed as follows. How does one go about developing a strategic performance scorecard system? We developed the Balanced Scorecard Nine-Step to Success framework, to build and implement strategy-based scorecard systems. Separate versions of the framework are available for business and industry, non-profit, and public sector organizations, but the development steps are the same (Balanced scorecard Institution, 2010).

**Organizational Assessment:** Organizational Assessment as the first step of building balanced scorecard process and it has a number of things to finalize the balanced score card and conducting organizational assessment of its vision, mission and SWOT analysis so as to determine how ready the organization for embarking balanced scorecard journey. These themes and synergies should be explicitly identified, communicated with a corporate scorecard and linked to business unit scorecards (Kaplan& Norton, 1996). The first steps of assessments has passed through three steps, these are; launching BSC Program that is dealing with crafting team charter that defines roles & responsibilities, schedule and resourcing and training. The second step is conducting organization assessment. This is basically deals, identifying customers and stakeholders, organization internal & external pains and enabler. The last step is managing change that is basically deals with conducting readiness assessment, organization change management strategy and plan and communications strategy and plan (The Balanced Scorecard Institute, 2007).

**Strategy:** In this step perspectives are selected from alternative, customer/stakeholder needs and value proposition are develop, strategic themes and critical success are identified (The Balanced

Scorecard Institute, 2007). According to, Nevin (2014) noted in this step it represents the broad priorities adopted by the organization in recognition of its operating environment and pursuit of its mission. All performance objectives and measures should align with organizational strategy. Strategy is specific and detailed actions you will take to achieve your desired future and pattern of consistency of action overtime.

**Objectives:** BSC is identifying high-level objectives for each perspective. Strategy is a hypothesis of the best way for the organization to achieve its vision and mission. The strategy is long and short term that requires selection among alternative ways of doing things, focusing on a few things (The Balanced Scorecard Institute, 2007). Are concise statement of what the organization must do well in each off our four perspectives should link to organizational strategic themes, perspectives and strategic results. So in the third step of balanced scorecard implementation, the organization needs to determine organizational objectives (Nevin, 2014).

**Strategy Maps:** The fourth step is reviewing strategy map to ensure the reliability of the cause-and-effect relationships across objectives in multiple perspectives. The cause-and-effect relationship along with performance drivers enables an organization's BSC to be linked to its strategy (Kaplan and Norton, 1996), A balanced scorecard strategy map is generic architecture for describing a strategy. The strategy map describes the process for transforming intangible assets in to tangible customer and outcomes. It provides executive with a framework for describing and managing strategy in a knowledge economy. A strategy map helps organizations to see their strategies in a cohesive, integrated and systematic way (David, 2001). The strategy specifies general directions and Priorities. Strategy maps provide the tools to translate general strategic statements in to specific hypothesis, objectives, measures and targets. There for the process of designing a strategy map should stimulate senior management to enter into a cause-and-effect analysis by using appropriate lagging (outcome) measures in conjunction with the leading measures that drive performance on the outcome measures (Kaplan and Norton, 1996).

**Performance Measures:** The balanced scorecard translates an organization's mission and strategy into a comprehensive set of performance measures that provides the framework for strategic measurement and management system. Creating a balanced scorecard of performance measures requires making difficult choices among a vast number of possible metrics. Fortunately there are a number of criteria you can employ to assist you in making your decision. Score card measures should be linked to your strategy, qualitative, accessible easily understood,

counter balance, relevant, and based on a definition shared by all involved. Each potential measure should be evaluated in the context of all criteria to determine which will be included in your scorecard (Niven, 2006).

**Strategic Initiatives:** Strategic initiatives are the specific programs, activities, projects, or actions you will embark on to help ensure you meet or exceed your performance targets. Initiatives are designed to close the gap between current performance and that embodied in the stretch targets established. According to David,(2006) strategic initiatives are defined as the collections of finite-duration discretionary projects and programs, outside the organization's day today operational activities, that are designed to help the organization achieve its targeted performance .strategic initiatives aimed at achieving targeted performance for the strategy map objectives. Initiatives cannot be looked at in isolation: they must be viewed as portfolio of complementary actions, each of which must be successfully implemented if the company is to achieve its theme targets and overall strategy target. Initiatives are the specific, finite-duration projects that will engage to ensure performance meet or exceed targets (Niven, 2014).

**Software and Automation:** The seventh step is automating the work process. The automation processes is basically deals employing information communication technology to support the BSC. The automation of work processes has many advantages. It can help to use software to automate the collection, reporting, and visualization of performance data, and better inform decision making (The Balanced Scorecard Institute, 2007). Niven (2006), described in this steps Software and automation involves automating the balanced scorecard system, and consists of analyzing software options and user requirements to make the most cost-effective software choice for today and to meet enterprise performance information requirements in the future. Automating your balanced Scorecard provides a number of benefits and maximizes its use as measurement system, strategic management system, and communication tool.

**Cascading:** According to Niven (2006), cascading the scorecard means driving it down into the organization and giving all employees the opportunity to demonstrate how their day-to-day activities contribute to the company's strategy. Strategic alignment of a business unit must take place in multiple directions. The obvious need is too achieved own ward alignment to the employee base. This process frequently referred to as cascading (Kaplan & Norton, 1996).To successfully implement any strategy it must be understood and acted on by every level of the

firm.. All organizational levels distinguish their value creating activities by developing Scorecards that link to the high-level corporate objectives.

**Evaluation:** Kassahun (2010), stated in the articles of “The Rethinking institutional excellence in Ethiopian: adapting and adapting the balanced scorecard model” Evaluation shows us the completed scorecard is done. During this evaluation the organization tries to answer questions such as, ‘Are our strategies working?’, ‘Are we measuring the right things?’, ‘Has our environment changed?’ and ‘Are we budgeting our money strategically? Evaluation is a strategic learning framework. This step should be considered to be the most important aspect of the entire scorecard management process. The main task of this stage is reviewing periodically the organization strategy map and BSC. The evaluation is basically deals with assessing the strategic results achieved following to the execution of BSC. Based on the assessment finding the tasks of reviewing and updating organization strategic elements undertake. Besides modifying strategy, objectives, strategy map, performance measures, initiatives are necessary. Based on the assessment finding organization structure change is also undertaken if necessary. A strategic feedback system is an integral part of evaluation framework. It is designed to test, validate, and modify the corporate strategic plan (The Balanced Scorecard Institute, 2007).

#### **2.4. Quality Management Definitions and Concept**

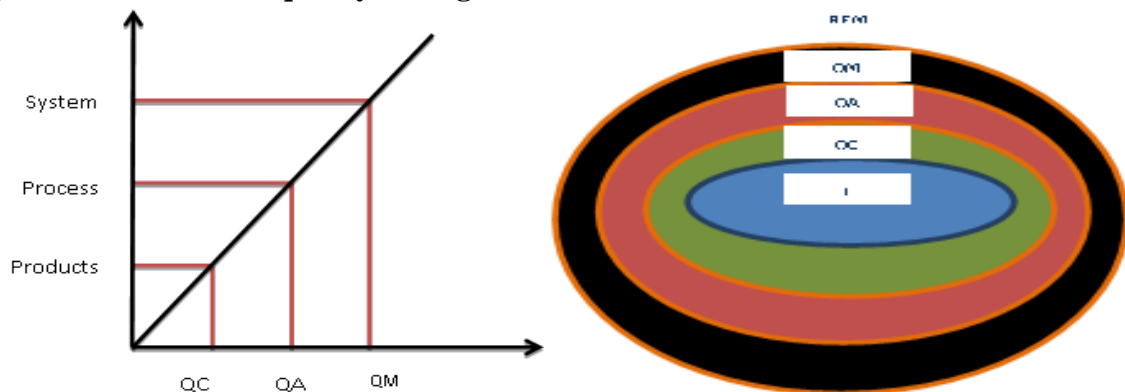
According to AQB Institute of Quality Management (2008), in supplying Products or services there are three fundamental parameters that determine their salability price, quality and delivery. Customers require products and services of a given quality to be delivered by given time and to be price that reflects value for money. These are the requirement of customers. Any organization will survive only if it creates and retains satisfied customers and this will only be achievable if it offers products or service that respond to customer needs and expectations as well as requirements. The success of any organization depends up on understanding the need and expectation of customer, and upon managing the organization in a manner that deals to continued satisfaction of We all have needs, wants, requirements and expectations. The word quality has been defined by different authors as fitness for purpose (Juran), Conformance to requirements (Crosby) Continuous improvement (Deming) and the degree to which a set of inherent characteristics fulfill requirements (ISO 9000:2015). Graeme (2011) have note the

definition of quality; In Oxford dictionary (degree of excellence) Defoe and Juran (2010) - fitness for Purpose, British Standard 4778 British Standard Institution; 1991) - the totality of features and characteristics that bear satisfy a given need, Feigneboum (1961). Product and service will meet the expectations of the customer Crosby (1979) and Goetsch and Davis (2010). Quality is a dynamic state associated with products, people, processes and environments that meets or exceeds expectation and helps product superior value.

## 2.5. Development in Quality Management

The development of quality management arises from the demands of customer's for ever-increasing to produce quality products consistently, but with reasonable costs. In the competitive business environment, the successful companies fulfill customer requirement, in an effective and efficient manner. Reputable manufactures and business people generally, strive to ensure that their products satisfy their customers' needs and expectations. This subsequently led to quality control and then to the development of quality assurance and quality management (AJB Institute of Quality Management, 2008).

**Figure 2: Evolution of quality management**



**Quality Control:** In ISO 900:2015 quality control defines as “Part of Quality Management focused on fulfilling quality requirement” It involves both process monitoring and eliminating the causes of unsatisfactory performance at all stages focused on fulfilling product requirements. The Deming PDCA (Plan, Do, Check, Act) cycle applies to all situations and areas where quality control is wanted.

**Quality Assurance:** In ISO 900:2015 Quality assurance (QA) as “Part of quality management focused on providing confidence that quality requirement will be fulfilled.” Thus, QA activities

do not control quality; they establish the extent to which quality will be is being or has been controlled. All QA activities are off-line activities and serve to build confidence internally among the managers of the organization and externally among its customers and the authorities.

**Quality Management:** Quality management defines in ISO 900:2015 as “Management with regard to Quality”. Thus quality management falls within the overall management function of a company. Here the emphasis is on understanding and meeting customer and other party’s requirements and expectation and on “getting it right first time”. It comprises the “organizational structure, procedures, processes and resources needed to implement quality management”. It establishes quality policy, quality objectives and allocates responsibilities’ within the organization for achieving the stated quality policy and objective.

Hunter Taylor (2017) notes the Importance of Quality management is a business principle that ensures excellence in a company's products, services and internal processes. Companies that implement quality management programs use the information from them to identify weaknesses, faults, areas for improvement and strengths. This gives the company the ability to set standards, make adjustments as needed and to offer greater value overall to their customer base. Although the approach to solving quality issues varies with different programs, the goal remains the same – to create a high quality, high-performing product or service that meets and exceeds internal and external customer expectations. Quality management is important for an organization to regularly monitor and evaluate both the implementation of the plan and the performance of the quality management system. Carefully considered indicators facilitate these monitoring and evaluation activities. Auditing is a means of evaluating the effectiveness of the quality management system. In order for audits to be effective, tangible and intangible evidence need to be collected. Actions are taken for correction and improvement based upon analysis of the evidence gather. The knowledge gained could lead to innovation, taking quality management system performance to higher levels (AJB Institute of Quality Management, 2008).

## **2.6. Quality Management System (QMS)**

In ISO 9000, ISO 9001 and ISO quality management standards introduces seven quality management principles (QMPs). Petersh, APB consultant state in ISO 9001:2015 new version



quality management system standard in clause nine Performance Evaluation under clause 9.1 Monitoring, Measurement, Analysis and Evaluation put performance evaluation in this way. There is a new requirement to obtain information relating to customer views and opinions of the organization. This requirement should not be equated with the requirement for managing equipment for monitoring and measuring from clause 7.1.5 of the standard. This is about a wider aspect of monitoring and measuring. Information derived from monitoring, measurement, and analysis represents inputs in the process of improvement and management review.. Once the monitoring and measuring is performed and the results are gathered, the organization needs to analyze the results in order to evaluate conformity of products and services, degree of customer satisfaction, performance of the QMS, effectiveness of actions taken to address risks and opportunities, performance of external providers, and need for improvements to the QMS (ISO 9001:2015 ).

The ISO 9000:2015 and ISO 9001:2015 standards is based on the following seven principles of Quality management.

**Figure 3: Seven quality management principle (QMPs)**



**Customer Focus:** According to ISO 9001:2015 standards the primary focus of quality management is to meet customer requirements and to strive to exceed customer expectations. Sustained success is achieved when an organization attracts and retains the confidence of customers and other interested parties on whom it depends. Every aspect of customer interaction provides an opportunity to create more value for the customer. Understanding current and future needs of customers and other interested parties contribute to sustained success of an organization.

**Leadership:** the second principle noted Leaders at all levels establish unity of purpose and direction and create conditions in which people are engaged in achieving the quality objectives of the organization and align its strategies, policies, processes and resources. Leadership is providing role model behaviors consistent with the values of the organizations. Internal environment includes the culture and climate, management style, shared, trust, motivation and support. The leadership should consider the needs of all interested parties including customers, owners, employees, suppliers, financier, local communities and society as whole, establish a clear vision of the organization's future, set a challenging goals and targets, create and sustain a shared values, fairness and ethical role models at all levels of the organization, (ISO 9001:2015 standards).

**Engagement of People:** this principle is essential for the organization that all people are competent, empowered and engaged in delivering value. Competent, empowered and engaged people throughout the organization enhance its capability to create value. The rationale to manage an organization effectively and efficiently, it is important to involve all people at all levels and to respect them as individuals. Recognition, empowerment and enhancement of skills and knowledge facilitate the engagement of people in achieving the objectives of the organization (ISO 9001:2015 standards).

**Processes:** ISO 9001:2015 noted processes are dynamic-they cause things to happen. Processes within an organization should be structured in order to achieve a certain objective in the most efficient and effective manner. It helps us in systematically defining the activities necessary to achieve/obtain desired results; establishing clear responsibility and accountability for managing key activities, analyzing and measuring of the capabilities of key activities, identifying the interfaces of key activities within and between the functions of the organization, evaluating risks, consequences and impacts of activities on customers, suppliers and other interested parties.

**Improvement:** under this principle organizations have an ongoing focus on for Successful improvement. The rationale of improvement is essential for an organization to maintain current levels of performance, to react to changes in its internal and external conditions and to create

new opportunities. Improvement is the improvement in organizational efficiency and effectiveness (ISO 9001:2015 standards).

**Evidence-based Decision Making:** it is part of quality management principle decisions are taken place based on the analysis and evaluation of data and information are more likely to produce desired results. It is important to understand cause and effect relationships and potential unintended consequences. Facts, evidence and data analysis lead to greater objectivity and confidence in decisions made. The organization should ensure that data/information is sufficiently accurate and reliable, data accessible to those who need them, analyze data using appropriate tools (ISO 9001:2015 standards).

**Relationship Management:** it is the last part of principle in quality management it describes for sustained success; organizations manage their relationships with interested parties, such as suppliers. The rationale Of Interested parties influences the performance of an organization. Sustained success is more likely to be achieved when an organization manages relationships with its interested parties to optimize their impact on its performance. Relationship management with its supplier and partner network is often of particular importance. For sustained success, organizations manage their relationships with interested parties, such as suppliers.. The organization establishes a relationship that balances short-term gains with long term considerations. The Organizations objectives are the most effective and efficient way and understanding the interdependencies between the processes of the system generalizations, identifying and selecting key suppliers. There is clear and open communication with the stake holders (ISO 9001:2015 standards).

According to, Peteesh Biswas the consultant of ISO quality management system state, ISO 9001 is the International Standard that specifies requirements for a quality management system (QMS). Organizations use the standard to demonstrate the ability to consistently provide products and services that meet customer and regulatory requirements.. Successful businesses understand the value of an effective Quality Management System that ensures the organization is focused on meeting customer requirements and they are satisfied with the products and services that they receive. ISO 9001 is the world's most recognized management system standard and is used by over a million organizations across the world A quality management

system (QMS) is a formalized system that documents processes, procedures, and responsibilities for achieving quality policies and objectives. The documents only serve to describe the system. Quality management systems serve many purposes, including: Improving processes, Reducing, waste, lowering costs, Facilitating and identifying training opportunities, Engaging staff and Setting organization-wide direction (<http://asq.org/learn-about-quality>).

## **2.7. Empirical Review**

### **2.7.1. Civil Service Reforms/BSC/Implementation in Ethiopian**

The government of Ethiopia has been introducing various work processing tools including Business Processing Re-Engineering (BPR), Balance Score Card (BSC), and Kaizen according to experts of the field and of course senior government officials that have understood the deep merits of the reforms, the concept is a management philosophy and is a system that allow companies to improve their productivity and product quality continuously in both public and private companies (Yarad Geber Meden, 2016).

According to Mesfin (2009) notes that the emergency of public sector capacity building program (PSCBP) in 2004 has laid the foundation for different capacity building programs with the objective of improving the scale responsiveness and efficiency of public service delivery and promoting good governance, both Federal regional and Local level. MOCS (2013), highlight that to realize the objectives of the program, different management initiatives such as strategies planning and management (SPM) , Quick win, Management by objective (MBO), Business re-engineering (BPR), Balance Scorecard (BSC) and recently civil service change army (Yelmat Serawit) have been introduced to Ethiopian Management System subsequently. According to Fekadu(2013) state that, massive bodies of literatures indicate that implementation of the civil service reforms in Ethiopia faced lack of properly integrated and sequential approach (Mesfin, 2009), inconsistency in performance evaluation system (Teka, Fiseha and Solomon, 2007), civil servants resistance to change (Eshete, 2007; Tesfaye, 2007; Tilaye, 2007; Emnet and Habtamu, 2011), lack of accountability in performance management system (Solomon, 2007), less communicated, poor sense of ownership, inefficient technological readiness, weak team work culture (Emnet and Habtamu, 2011), absence of well designed and implemented remuneration system (Tilaye, 2007), lack of awareness on service seekers side on

their duties and responsibilities (Mesfin&Taye, 2011).There is also mandate overlap of the newly established process with planning process and there have been two versions of plan and report each to the respective processes. Hence, the service delivery approach is still the one that has been practiced so far (no significant improvement) and necessitates.

### **2.7.2. Measurement Relationship of BSC and QMS**

Steven a& Andrej(2012) noted the relationship and application of QMS and BSC concepts leads to connecting and aligning all levels of management and decision making in the organization (normative, strategic and operational), facing the complexity of different time horizons, planning and competence, with the philosophical basis and objectives of the company.. Established BSC and QMS include and motivate managers and all members of the company for full commitment to the integration of organizational behavior by all management levels built through a strong process-oriented corporate culture, which establishes policy and quality objectives, management responsibilities, documentation, evaluation process and continuous improvement in the realization of products, based on many years of experience in building global business systems. BSC offers performance evaluation with several balanced perspectives simultaneously (Kaplan and Norton, 1992): financial, customers (and other interested parties), internal processes and learning and growth, instead of just one (financial). A balanced approach based on standards from these four perspectives identifies the characteristics of intangible assets and their compliance with the requirements of the strategy. Efficiency of internal processes directly depends on them. In turn, efficiency of internal processes directly affects the financial results through productivity and costs .According to Jovanovich, Vujoovic & Krivokapic(2008) many large firms work with measurement management system like BSC but they usually act like this in QMS environment what presents certain challenge because BSC and QMS can have Common basic elements that are based on measurement, focused on performance improvement, oriented on changes and activities and based on principle, learning and feedback.. If firm has already experience with QMS; it is easier for firm to implement BSC and to establish good way to analyze problems Concerning customers and firm's processes. Of course, there are firms that implement first BSC and then they realized the need for QMS.

According to ,Jovanovich, Vujoovic & Krivokapic (2008) stated firms that are oriented to QMS implementation will significantly improve performance through strategic frame of BSC

because it is like introduction for QMS principals in new frame and like that improves effectiveness. In model of BSC, this is defined with special perspective (internal process) while whole QMS is based on process approach and on mutual linkage of in-out-processes. BSC can identify which internal processes and in which level of improvement could be more critical for firm's strategic success. Following this method, firm can identify if it has to orient process improvement on cost reduction, quality improvement or time reduction. Firms that are focused only on quality do not connect those improvements directly with results, concerning customer and financial perspectives, while BSC demands that this linkage has to be explicit and measurable. The elementary support of BSC is viewed as articulation of quality improvement through profit increase, increase of customer numbers, more precisely through clear results on all perspectives financial, customer, internal processes, learning and growth. BSC can motivate and initiate significant improvements in critical areas of business such as the product, process, customer and market development. It focuses on those components of business which are important for realization of the strategy and goals. BSC focuses the attention of top management to results management starting from the employees who can take initiative to improve internal business processes. From the perspective of learning and growth, attempt is made to determine knowledge, skills and values of employees that will enable successful performance of internal processes activities planned by the strategy, attain satisfaction of customer expectations and create added value. Learning and growth key to strategic success and the foundation for the future. (Steven & Andrej, 2012).

Steven & Andrej (2012) argued that there is substantial agreement between the philosophies of quality management and BSC concept, and that it can be effectively integrated with other management systems. Comparing BSC concept and quality programs, one can see similarities based on the expectations that employees will participate in achieving the goals, if they become familiar with them and if they take part in their establishment. Both approaches see employees and technology as improvement champions. In contrast to the pursuit of continuous improvement in QMS that will lead to success, BSC aims at large improvements that can be done in the long or in the short term. The focus of interest in quality management, the customers and internal processes, represent two perspectives of BSC. Both approaches start from the effectiveness and efficiency of internal processes, which play a key role in satisfying customers, but also in achieving the overall business results. Jovanovich, Vujoovic & Krivokapic (2008)

support the above argument, both systems BSC and QMS underline the customer perspective and employees satisfaction. Also, learning and growth have certain role in two systems. Of course, both systems improve significantly firm performance, but using the different approaches. BSC can be, without any doubt, tool that includes QMS. Measure of effectiveness is essential element of QMS process approach and the core for long term improvement.. Moreover, not only that BSC makes possible systematic monitoring of firm's success, but more it presents a well establish base for value system creation, which represents at the same time the motivation system for all employees. Even, there exist opinions that implementation of one system will cancel need for implementation of the other system; this research shows through advantages and disadvantages of both systems, the importance of simultaneous use of both systems. The existence of one system inside the firm decrease significantly the time for the implementation of other system. The reason for this is that those two systems are completely compatible, and each will fill the gap of the other system.

Zivojionvic, Petrovic & Stanimovic (2008), wrote in international Journal for Quality research. They emphasis there is a large degree of correspondence exists between quality management philosophy and BSC concept. BSC concept and quality program brings to light similarities based on expectation that employees will be committed to realize of objective, if they are informed and involved in their establishment. They also point out that contribution to development and application of integrated model is reflected in understanding the harmonization of strategies (managerial activities) organizational structure( with business processes) and culture (organizational behavior) using an advanced concept of BSC and efficiency toward attainment of successful business result. Internal quality audits are established to verify if QMS is implemented and maintained well (ISO 9000, 8.2.2b) while the traditional internal audits are focused on already existed processes that are documented by procedures and not in fields that drive to major changes. Many quality procedures are written with not adequate attention on the major role of documentation what from BSC point of view is completely clear. The documentation will be used to protect existing level of performance for any individual measure in improvement direction. By control of BSC, internal audit can realize strong objective, independent feedback with whom it is possible to measure processes effectiveness and efficiency and to define direction of improvement's 9001 indicates that management has to create all necessary conditions for development improvement following ISO 9001 certification

and to maintain this system also after implementation. BSC proves to management that results reached are balanced with investments (Jovanovic, Vujoovic & Krivokapic, 2008).

### **2.7.3. Overview of the Assessment Model**

Johnson & Beiman (2007) noted, over the past few decades, many firms have adopted various quality programs, such as Total Quality Management (TQM), Six Sigma, European Foundation Quality Management (EFQM), and The Baldrige National Quality Program. Such Quality Programs aim to assist organizations to improve the quality of the manufacturing and service offerings. A central principle for all of these programs is business performance measurement. Ethiopian Quality Award (2017) also stated quality award is designed to support the development and recognize the achievement of organizational excellence. It recognizes organizations for their achievements in quality and performance while raising awareness about the importance of excellence in quality and performance as a global competitive advantage. A quality award can be used by businesses, government agencies, schools and all kinds of organizations that are profit making, non-profit making, small, large, growing, mature etc. -- in short, any organization interested in improving quality, productivity, and financial effectiveness. Talking about the concepts of award, there lays a philosophy agreed where; to manage efficiently; we must measure effectively and inquire feedback on our progresses. There are many programs available in different countries around the world. Some of these are Malcolm Baldrige National Quality Award ,UK Excellence Award (UKEA, Japan Quality Award and also some other National Quality Award are in different country the Ethiopian Quality Award also one of them from other National Quality Award.

According to Gracme (2011) wrote in quality management about self-assessment models of quality. His emphasis on the summary of ISO 9000 which clarify the idea of a standard for quality management is a subjective one. It is however fraught with difficulty in application; particularly when the pressure to achieve accreditation from senior management or customer can be extremely high. ISO 9000 is not “Quality” more needs to be done, particularly in respect of leadership people and customer. Stevenson (2005) emphasis in addition to standards there are a number of widely recognized models of quality, where the focus is not on achievement of a certificate, but on recognition through self-assessment and associated awards, (Not about quality award, quality achievement of US companies, European Quality Award for European



Organizational excellence and the Deming Prize named in honor of the late W. Edwards Deming in Japan is highly converted award recognizing successfully quality efforts.

Oakland (2014) also notes that The Malcolm Baldrige National Quality Award (NBNQA). USA that have excelled in quality management and quality achievement The Baldrige performance excellence program as it is now Known, aims to help improve organizational performance practice, capabilities and results, facilitate communication and sharing of best practices information , serve as a working tool for understanding and managing performance and for guiding , planning and opportunities for learning. The award criteria are built upon a set of inter related core value and concepts: Visionary leadership, customer driven excellence, organizational and personal learning ,valuing employees and partners, agility, focus on the future, managing for innovation, management by fact, public responsibility and citizenship system developments. The Baldrige Award led to a huge interest around the world in quality award frameworks that could be used to carry out self- assessment and to build an organization-wide approach to quality, which was truly integrated in to the business strategy. It was followed in the early 1990s, the launch of the European Quality Award by the European Foundation for quality management (EFQM). This framework was the first one to include “Business Results” and to really represent the whole business mode. Like the Baldrige the EFQM excellence model, as it now known, recognizes that process are the mean by which an organization harnesses and releases the talents of its people to produce results performance. Moreover improvement in performance can be achieved only improving the processes by involving the people.

Johnson & Beiman (2007) support this idea Although Quality Programs focus a firm on continuous improvement; they are not well suited to measuring relative performance among differing enterprises in different industries. A 2001 Balanced Scorecard Report noted the differences and synergies between the Quality Frameworks and the BSC: BSC emphasizes explicit causal links through strategy maps and cascaded objectives more than the quality programs do. The BSC programs rely on benchmarking approaches, sets strategic priorities for process enhancements, integrates budgeting, resource allocation, target- setting, reporting, and feedback on performance into ongoing management processes, These elements enable the BSC

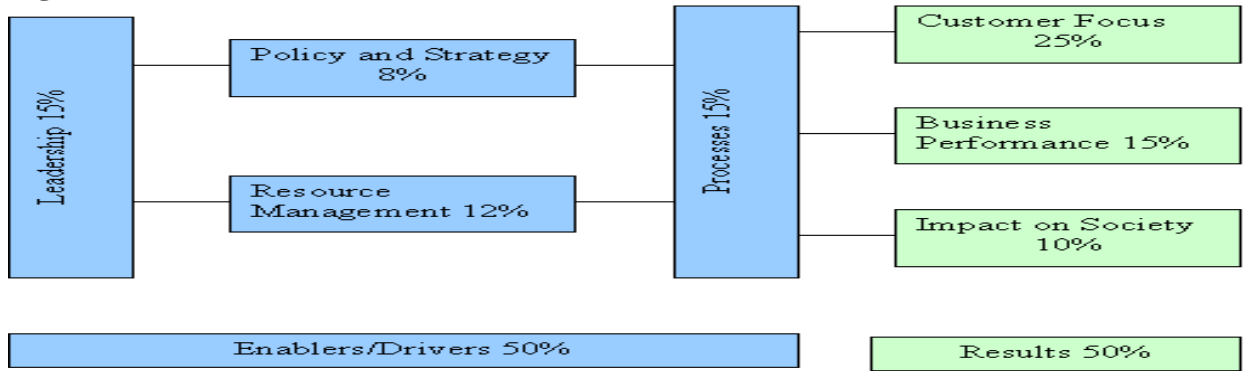
to be a central management tool for an upgraded and more effective performance measurement system and strategy management process.

According to the Ethiopian Quality Award (2007) manual recognizing the needs for implementation and integration of quality concepts in the operations of Ethiopian manufacturing and service industries, Addis Ababa University (AAU) and Walta Information Centre (WIC) have initiated the EQA in 2007 by just applying for the Quality Award, businesses will find a cost-effective way to enhance the organization's performance. Some of the benefits that organizations can achieve through the Quality Award process are: Accelerating the organization's improvement efforts, Gaining an outside perspective, Energizing employees, Learning from feedback, Focusing on Results, Role Model Industries Creation and Sustainable Development and Disseminating and Promoting Quality Culture. The Baldrige National Quality Program measures businesses in seven (Human Resource Focus Strategic Planning, Process Management, Customers and Market Focus, Information and Analytics and Business Results) categories and the EFQM in nine (people, Policy and Strategy, process. Customer Result Key Performance Indicator, People Result and society Result, People Result and society Result, partnerships and resources) these are embodied in framework categories which are used to assess organizations performance.

#### **2.7.4. The EQA Assessment Model**

The assessment model has been found to be instrumental for improving the performance and competitiveness of applicants. The model focuses on a wide range of production activities, integrated processes, input materials, machine resources, employees' efforts, and dissemination of information on quality strategies. The model attempts to look at all aspects of a company that the examiner will assess in granting the award. The award winners will receive national and international recognition for their outstanding pursuit of quality excellence (Self- Assessment Manual, 2017).

**Figure 4: The EQA Assessment Model**



The model provides a useful audit framework against which an organization can evaluate its quality enhancement tools and techniques and how these methods will drive progress towards the desired end results. Finally, managers should find the overview helpful in orienting themselves to their personal roles. The model is based on two distinct features; the drivers (enablers) and the results. The enablers are what an organization must practice to achieve). Ultimately, it is the quality of leadership that drives excellence, supports creativity, innovativeness, and achieves shared objectives among the best in people. Policy and strategy addresses internal culture, structure and operations in both short term and long term with regard to priorities, direction, and needs of customers, community, resources, government initiatives and the community at large. Regarding resource management the five major resources exist in every organization namely, human resources, material resources, equipment or machine resources, information and financial resource. A process can be defined as sequence of operations that are performed during conversions. Processes convert a set of inputs (labor, material, knowledge, information, supplies, equipment, money, time etc.) to produce required output through value addition at intermittent stages. The customers are defined not only as the users of end products or services but also the employees, stakeholders and others in the complete chain of supply. Customer service mainly dwells on meeting and exceeding customer expectations. Business Performance is a well-understood phrase to state, “It cannot be managed if it is not measured”. Business results are the measure of its performance for its efficiency, effectiveness as well as service rendered to all its stakeholders and other intangible intended outcomes with regard to set objectives, targets and organizational goals. The last assessment criteria Impact on Society it is done primarily includes, one the socio-economic impact of the Institution, two its perception to quality of life, three commitment towards preserving global and local environment, four community development, and five most importantly the contribution towards national development (Self- Assessment Manual, 2017).

## **CHAPTER THREE**

### **3. RESEARCH DESIGN AND METHODOLOGY**

This part presents the research methodology employed in this paper. It discusses the research technique used in the study and the reasons for selecting such a technique. This includes the research design, sample size and sampling technique, data source and collection method, method of data analysis and questionnaire reliability test was presented.

#### **3.1. Research methodology and design**

##### **3.1.1. Research Design**

The design of the research is descriptive since it allows the collection of data through questionnaires on the bases of sample, which helps to find out the view of the population. The researcher used quantitative and qualitative in order to achieve the main objective of this research. Questionnaires and structured and unstructured interview was employed so as to address the BSC implementation in the quality management framework on organizational performance in Berehanena Selam Printing Enterprise (BSPE).The structured and unstructured interview is used to gather some information about the views of the top manager

The rationale for the use of these methods is that such studies are more helpful to describe and interpret the trend of events that exist. Among the three categories of research methods namely exploratory, descriptive and explanatory, descriptive research method chosen because it describes the characteristics of objects, people group, organization or environments. In other words, descriptive research tries to paint a picture of a given situation by addressing who, what, when, where and how questions. Descriptive research method describes —what existll in a given situation (Cooper and Schindler, 2014).

In case of descriptive research studies which were concerned with describing the characteristics of a particular individual, or of a group, studies concerned with specific predictions, with narration of facts and characteristics concerning individual, group or situation are all examples of descriptive research studies must be able to define clearly, what wants to measure and must find adequate methods for measuring it along with a clear cut definition of ‘population’ wants to

study. Since the aim is to obtain complete and accurate information in the descriptive studies, the procedure to be used must be carefully planned. Therefore, the researcher used descriptive method to assess the concept and implementation of BSC in quality management framework because this method helps to describe the conceptualization and characteristics of objects, people, group or environment in the case study enterprise. In addition to this qualitative and quantitative methodology to be used in order to gather most appropriate data to be answered the researcher question and interview (C.R.Kothari, 2004).

### **3.1.2. Sample and sample techniques**

The targeted populations of this study were Berehanena Selam Printing Enterprise (BSPE). The researcher not examines the entire staffs, in order to reach the target population the researcher preferred used both stratified random sampling and purposive sampling. Stratified random sampling techniques were used by dividing each department exist in BSPE and give equal chance of being selected for each stratum.

According to Cooper and Schindler (2014) stratified sampling divided population into sub population for strata and use simple random on each strata. Results may be weighted and combined and it increase statistical efficiency. Provided data to represent and analyze subgroup; researcher enable to control sample size in strata and can use of different methods in strata. So, this method gives equal chance of being selected for each division or strata. According to preliminary survey of BSPE the total staffs is 808 and its structure classified by 17 divisions. Researcher used the formula derived by Taro Yemane (1967)  $n = \frac{N}{1+N} (e)^2$ , when n= sample size, N= population size E=sample error (usually 0.10, 0.07, 0.05 and 0.01 acceptable error the researcher will be used 0.07 sample error). The researcher took total samples size 163, the top management process owners and Committee members in the implementation of BSC and QMS from the total samples size 28 of them were selected purposively the rest of 135 representative samples size and determined the sample size of the division using proportional stratification. Purposive sampling made possible to intentionally select key informants who had more exposure and experience.

Kumar Singh (2006), note purposive sampling is selected arbitrary method because it is known to be representative of the total population, or it is known that it will produced well matched

group. The idea is to pick out the sample in relation to some criterion, which is considered important for the particular study. This method also is appropriate it when the study place need special emphasis up on the control of certain specific variable. In to the consideration of Kumar Singh idea the researcher to be used some group for the study purpose. Kumar Singh also strengthening his idea this method has advantage use for best available knowledge concerning the sample subject, better control of significant variables, sample group data can be easily matched and homogeneity of subject used in the sample

**Table 3.1 Proportion of the sample**

No.	Division	Population	Sample
1	Top management	4	4
2	Process owner	17	12
3	Committee members in the implementation of BSC and	11	11
Sub Total		28	28
<b>Non-management staff</b>			
4	G/manger office	27	4
5	D/manager office printing staff	611	106
6	D/manager support office staff	126	22
7	D/manager business development office staff	16	3
Sub Total		<b>780</b>	<b>135</b>
Grand total		<b>808</b>	<b>163</b>

### 3.2. Source of Data

The necessary data for this study were collected both primary and secondary sources. The primary data were collected through questionnaires(see annex A) from non-managerial staffs which would contain a mixture of open ended questions and liker type scale of measurement to determine the level of agreement or disagreement represent by numerical values ranging from one to five. The open end question enabled to discover the feeling, opinions and practical experience. As to the secondary data, both published and unpublished sources that are books and reports used after evaluating their relevance. Among other, various documents, proceeding, internet (on-line) sources and books reviewed in order to seek information about previous activities in the implementation of both BSC and QMS Specifically, the respondents of the study sampled from the total population, which drawn from the Enterprise. Interview is particularly useful when qualitative data are required. It can use for subjects, both general or

specific in nature and even, with the correct preparation, for very sensitive topic. The interviewer is in good position to judge the quality of the responses, to notice, if a question has not been properly understood and to encourage the respondent to be full in his/her answer.

### **3.3. Instrument of data collection**

To gather necessary information from non-management and Technical skill employee were staffs of the reform department and committee members in the implementation of BSC and QMS in the enterprise. The primary data were collected through questionnaires which would contain a mixture of questionnaire with a five- point likert scale and some open-ended-questions were used. According to Kothari (2004), Summated scale (likert-type-scales) consist of a number of statement which express either a favorable or unfavorable attitude towards the given object to the respondent is asked to react.

The respondents indicate their agreement or disagreement with each statement in the instrument. There as on for using the Likert scale is that it will enable certain arithmetical operations to perform the data that collected from the respondents and it the help to measure the magnitude of the differences among the individuals or the group. The questionnaires were prepared by the researcher based on relevant available literature and researchers 'past experience. The structured and unstructured interview (see annex B) prepared and conducted with concerned to know the subject matter that are Top-level manager and process owners were focused on the staff experience, view and understanding about BSC and QM .The role of the enterprise leader toward general implementation of BSC in the frame work of QMS. Top Level Managers and process owner by evaluating their relevance to the subject issue .Both published and unpublished sources that are books and reports will be used as to the secondary data. Internet, various documents, and books are some examples (Nicholas William, 2011).

### **3.4. Methods of Data Analysis**

In analyzing the data gathered the following procedures and statistical tools were employed based on the data collected through questionnaires and interviews. After data was checked for consistency and completeness data was coded, checked and entered to computer. Statistical Package for Social Sciences (SPSS) version 21 was used to test the data reliability. To analyze the data, descriptive statistics was used using mean, percentage and standard deviation and

descriptions were made based on the results of the tables and figures. Moreover, the collected data were depicted, organized and demonstrated in tables, pie charts and bar charts and these gave clear picture of the finding for reader. Whereas, the data collected through structured and unstructured interview were analyzed qualitatively by descriptive statements.

Quantitative approaches were used content analysis of written or recorded matrices drawing from personal expressions by participants, behavioral observations and debriefing of observers as well as the study of artifacts and trace evidence from the physical environment. Quantitative approach of data analysis is too subjective and susceptible to human error and bias in data collection and interpretation. Such methodologies answer question related to how much, how often, when and who. Since information will gather by using both quantitative and qualitative methodology therefore mixed approach. Qualitative methodology usually measure consumer knowledge, opinion or attitude such methodology answer question related to how much, how often, how many when and who the purpose of this methodology researcher in the phenomenon to be studied, gathering data which provide a detailed description of event, situation and interaction between people and things. Quantitative is often used for theory testing requiring that the researcher maintain distance from the research to avoid biasing the result .As the researcher believes, helps to confirm findings from different data sources since information will be gathering by using both quantitative and qualitative methodology therefore mixed approach, as the researcher believes, helps to confirm findings from different data sources (Cooper and Schindler, 2014).

### **3.5. Validity the Data**

The researcher must have some way of demonstrating that their findings to be true otherwise; there are no good grounds for anyone to believe it. Conventionally, the bases for judging the quality of research have been validity this refers to the appropriateness of the data in terms of their search being investigated; reliability this refers to whether a research instrument is natural in its effect and constraint cross multiple occasions of its use (Den Scombe, 2007). For increasing creditability of the researching the following instruments were used, the data was collected from different sources using different instruments such as interview, documentation, and open ended and likert scales questionnaire for triangulate or cross checking the result, qualitative research used detailed description with a measure and interpretation of the data obtained, I narrated and describe what I understand. The questionnaire part in data process and



analysis was made using different statistical tools. These help to increase the creditability and reliability of the study and provide a solid foundation for the conclusions based on the data.

### **3.6. Reliability**

Reliability, in this context, refers to the degree to which consistency of the research instrument is maintained. Thus, to ensure the reliability of this study, the research instruments were pre-tested. Before the last questionnaires was distributed, for pilot test among employees at different levels and discussion with the researcher for further clarification about the questioner and some of questionnaires were amended during the pretesting. By doing this the researcher found that some questions, in the questionnaires, are not clear and the idea was vague. Then the researcher was re- structured and re-defined, and some wordings were corrected in a way to be understood by respondents. In addition to these, questionnaires were translated to Amharic by the two professional linguistic experts who legally translate English language to Amharic in order to make respondents comfortable in understanding the essence of the questionnaire.

This research used Cronbach's alpha to measure the reliability for a set of two or more constructs where the alpha coefficient values ranging between 0 and 1 with higher values indicating higher reliability among the indicators. A measuring instrument is reliable if it provides consistent results, (R. Kothari, 2004). Moreover, a reliable measuring instrument does contribute for validity. Alpha (Cronbach's) reliability scale was used for this research study. According to Babine & Griffin (2009), when alpha values for pilot data test in a certain questionnaire are  $>0.70$ , the questionnaire is considered to be a reliable and no further action with item deletion was required. Finally, the reliability of the questionnaire has been tested by using Cronbach's Alpha. Therefore, the reliability scales for the analyzed data that was considered Perception and implementation of balanced scorecard in quality management framework. The reliability test was conducted for five degree of likert scale survey questionnaires using Cranach's alpha in order to determine the internal consistency of the .variables, indicating the coefficient value with 0.830 implying that the scale used was reliable.

**Table 3.2 Case Processing Summary**

		N	%
Cases	Valid	28	100.0
	Excluded <sup>a</sup>	0	.0
	Total	28	100.0
a. List wise deletion based on all variables in the procedure.			
<b>Reliability Statistics</b>			
Cronbach's Alpha		N of Items	
0.830		27	

The above Table 3.2 Case Processing Summary and Reliability Statistics for pilot-test for current performance of BSPE institutions with respect to the given statement

### **3.7. Ethical Considerations**

The principle of respect for persons states that participants' thought and decisions must be honored. All participants provided their consent via the informed consent process. In order to ensure the application of this principle, a form were provided to the participants who outlined, for the participants' clarification, the study's purpose, potential risks and benefits of participating in the study, as well as statements about confidentiality. Participants who intended to participate asked to read the form and talked that by participating they provided and informed consent. The study was designed to minimize all potential risks to the participants. The information provided by the participants remained anonymous. All collected data were absent of identifiable markers and stored on the researcher's personal computer. The researcher was the only person with access to the data. The computer files had a password protect.

## CHAPTER FOUR

### 4. RESULTS AND DISCUSSION

#### 4.1. Introduction

This chapter deals with analysis and interpretation of the data gathered from the respondents of employees of Berehanena Selam Printing Enterprise (BSPE) Conceptualization and Implementation of Balanced Score Card in Quality Management Frame work. Analysis was conducted using data collected from primary and secondary sources. For the analysis, the workers are categorized with five demographic variables; gender, age, educational level, experience in Berehanena Selam Printing Enterprise, years of service on current position.

Before going to directly to discussion of the result, it would be better to introduce the respondents because having an understanding about the respondents may help to estimate the accuracy of the information provided by them. It may give an idea about how many respondents able to answer the questions forwarded with the acceptable degree of reliability. This study is, as noted earlier, aimed to get information about Conceptualization and Implementation of Balanced Score Card in Quality Management Frame work in Berehanena Selam Printing Enterprise. To collect relevant data for the study, questionnaires and interviews employed. For primary data interview was conducted with Top manager and questionnaires distributed to sample respondent of 163 to those work in Berehanena Selam Printing Enterprise. Out of which 163 questionnaires are returned 149 of them this is 91.4% of response rate. The data collected that obtained from employees of the enterprise is summarized using descriptive statistical method, questionnaires are presented below with the help of pie cart, bar chart and tables. Finally, critical interpretation was made to demonstrate the implications of the major finding. scale to indicate with each of the identified level of agreement indicate there interpretation some table the following way “SD” means that you strongly disagree, „Di” disagree, „Ne” neutral, „A” agree, and, „SA ”strongly agree

## 4.2. Demographic characteristics' of the respondents

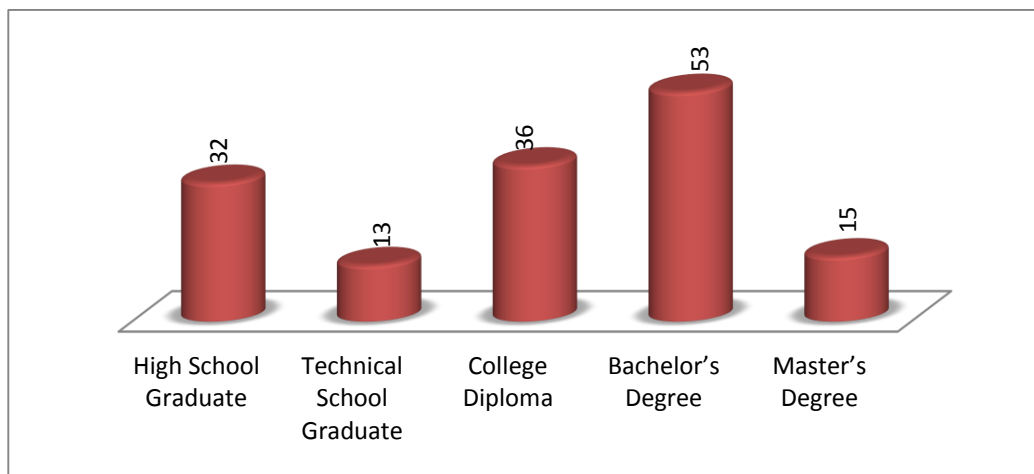
**Table 4.2.1 :the Respondent General Profile in the Study Areas**

Item	Parameters	Response	Frequency	Percentage
I	Gender	Male	113	75.8%
		Female	36	24.2%
		<b>Total</b>	<b>149</b>	<b>100%</b>
II	Age	18-25	4	2.7%
		26-40	59	39.6%
		41-55	81	54.4%
		56-60	5	3.4%
		<b>Total</b>	<b>149</b>	<b>100%</b>

Source: own survey, 2018

Demographic characteristics of the respondents' are, shown in Table 4.2.1, item I from the total respondents 75.8% (N=113) and 24.2% (N=36) were male and female respectively. This imply that majority of the employees at BSPE males than females Regarding the age categories of respondents table 4.1, item II four (2.7%) of were found between the age 18 to 25, 59 (39.6%) of found between 26 to 40 age, the majority of respondent, 81 (54.4%), were comprises to 41 to 55 age, the rest five (3.4%) of respondent were found above 65 age. This indicates that majority of employees age categories help to provide better feedback for analysis.

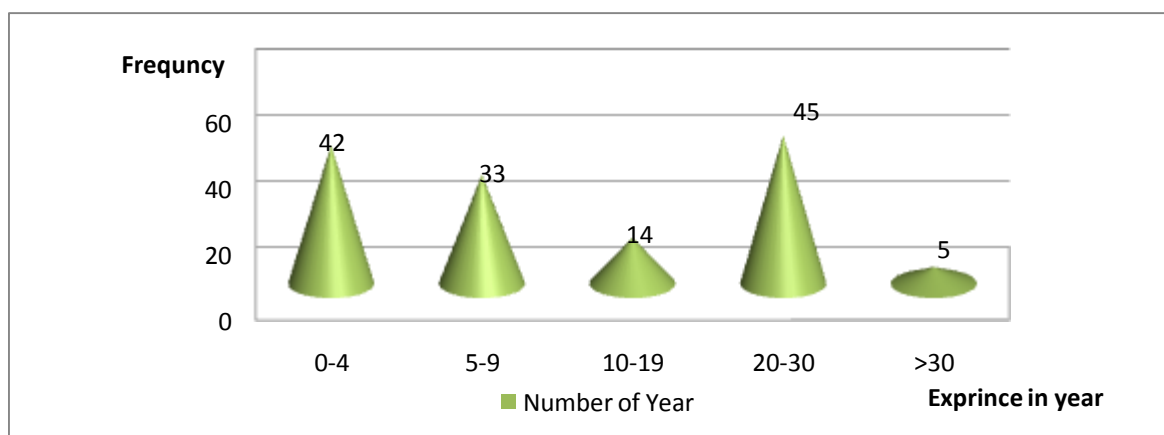
**Table 4.2.2: Educational Background**



Source: own survey, 2018

As shown the data from the above Table 4.2.2. 15 (10.1%) respondent that have a master degree, 53(35.6%), possess Bachelor degree, had a college diploma that 36(24.2%), holding 13(8.7%) technical school graduate and 32 (21.5%) a High School diploma This shows that majority of that majority of respondents 68(45.7%) are professional with sufficient academic background who got the potential to respond for survey and interview questions..

**Table 4.2.3: Experience**



Source: own survey, 2018

As shown the data from the above Table 4.2.3. 42(28.2%) of the respondent work at BSPE were between zero to four years, 33(22.1%) were between five to nine years, 14(9.4%) were between 10- 19, 45(30.2%) between 20 to 30 years the remaining 5(10.1%) were work more than 30 years. This implies majority of the respondent have long experience and the researcher believe that have enough background about the topic and the enterprise environment

### 4.3. Concept of Quality Management and Balanced Score Card

**Table 4.3 :Concept on BSC and QM,**

Statement	Response	Frequency	Percentage
Concepts and understanding about Balanced Score Card and Quality Management	Yes	110	73.8
	No	39	26.2
	Total	149	100

Source: own survey, 2018

As indicate in the Table 4.3 above, the perception of employees towards BSC implementation with quality management framework majority of the respondents, 110(73.8%), knows and understanding about the implementation. While 39(26.2%) no idea about it. This show that tells the enterprise have worked hard to disseminate equal information to all regarding implementation of BSC and QM. The same information has been found from the Top management in the interview session.

**Table 4.4: Response the respondents Opinion/views of BSC in QM Framework**

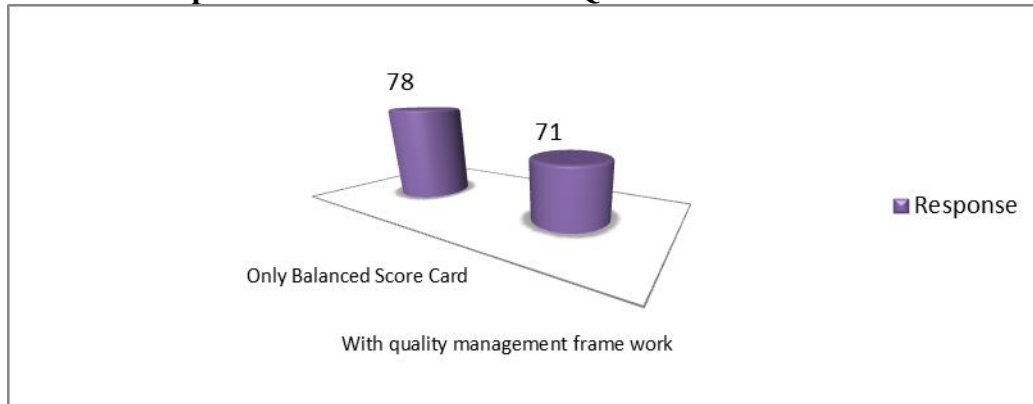
Item	Statement	Response	No	Percent
I	Have you ever been participated in meetings with your near boss to discuss about your work/task since Berehanena Selam Printing Enterprise started Balanced Score Card implementation in Quality Management Framework?	Yes	86	57.7
		No	15	10.1
		Others	48	32.1
		<b>Total</b>	<b>149</b>	<b>100</b>
II	If your response to question No- III is “yes”, How often i your opinion accepted by your boss?	Always	17	11.4
		Often	6	4
		Sometimes	66	44.3
		Never	60	40.3
		<b>Total</b>	<b>149</b>	<b>100</b>
III	Since the implementation of Balanced Score Card implementation in Quality Management Framework in the enterprise, how often do you have trainings or educational programs to update your skill/knowledge?	Always	3	2
		Often	7	4.7
		Sometimes	<b>112</b>	<b>75.2</b>
		Never	<b>27</b>	<b>18.1</b>
		<b>Total</b>	<b>149</b>	<b>100</b>

Source: own survey, 2018

As can be seen in Table 4.4 item I,86 (57.7%) of the respondents responded they have been participated in meetings with their boss to discuss about their work/task since the implementation of BSC in QM framework, 15(10.1%) employees meetings with their boss often and 48(32.1%) have not been participated with their boss to discuss. This shows not all employee discussed about their work or task with boss. In the same Table 4.4 item II shows that out of the total respondents their opinion is accepted by their boss 17(11.4%) always accepted, Six (4%) often, 66(40.3%) sometimes and 60(40.3%) of them never accepted their opinion rose on meeting. This implies employees not adequately discuss and meet with managers and also it shows an indication of lack of relation between them. As show in Table

4.4 item III, regarding training or education program since the implementation of BSC in QM framework in BSPE. The survey results indicated that out of the total of respondents responded 112(75.2%) have get trainings or education sometimes to update their skill/knowledge, Three (2%) of them replied always, Seven (4.7%) and 27(18.1%) never get training and education. This shows the majority of the respondents have training and education program but it implies training and education not conducted on planned base.

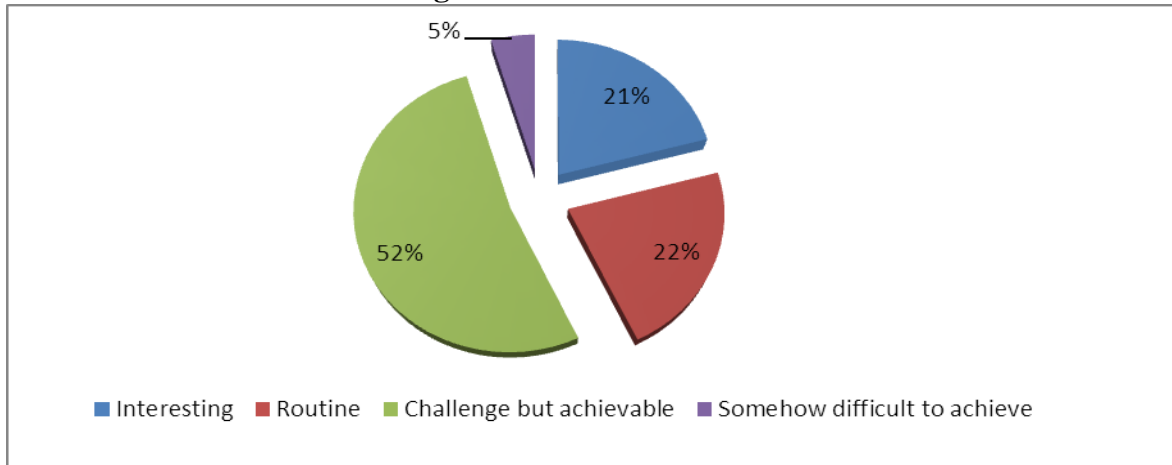
**Table 4.5: Implementation of BSC and QM in BSPE**



Source: own survey, 2018

Table 4.5 explain that out of the total respondents 78(52%) of them implementation of BSC are done within the QM framework. The remaining 71(48%) respondents responded to the opposite that is only BSC. From the above data we can observe the implementation of BSC not sufficiently done within Quality management framework. According to Jovanovich, Vujoovic & Krivokapic (2008) BSC makes possible systematic monitoring of firm's success, but more it presents a well establish base for value system creation, which represents at the same time the motivation system for all employees. Even, there exist opinions that implementation of one system will cancel need for implementation of the other system; this research shows the importance of simultaneous use of both systems. The existence of one system inside the firm decrease significantly the time for the implementation of other system. The reason for this is that those two systems are completely compatible, and each will fill the gap of the other system.

**Table 4 6: Job and Personal Target**



Source: own survey, 2018

As it can be observe from table 4.6, 31 (20.8%), interesting, 33(22.1%), Routine, 78(52.3%) challenge but achievable and Seven (4.7%) somehow difficult to achieve their job and personal target after BSC implementation in quality management framework in Berehanena Selam Printing Enterprise. From the above data half of the respondents responded did not interested for their job and personal target. This indicted majority of the respondents were not comfortable with the target that given individually or in team basis. Targets need to realistic so that people comfortable about trying to execute on the target. Therefore, targets should be mutually agreed up on between management and person held responsible for hitting the target. One good place to start in setting a target is look at the past performance. According to Kaplan &Norton, (2008) view, selecting targets was a difficult task so that two techniques facilitate target setting: split the overall value gap in to targets for each strategic theme, and set targets within each theme based on the Cause-and-effect logic of the strategy map. Likewise, Niven (2006) suggest that, to improve the problem of task target setting a variety of information sources are available for establishing performance targets. Employees, trend analyses, executive interviews, assessments, stakeholder feedback, industry averages, and benchmarking are all possible origins of potential targets. From the above finding, BSPE doesn't gather appropriate information from different sources mentioned in the above literature before establishing performance targets; therefore, unrealistic and unattainable targets are given to individuals in different level of the enterprise and target setting not is mutually agreed up on between management and person held responsible for hitting the target.



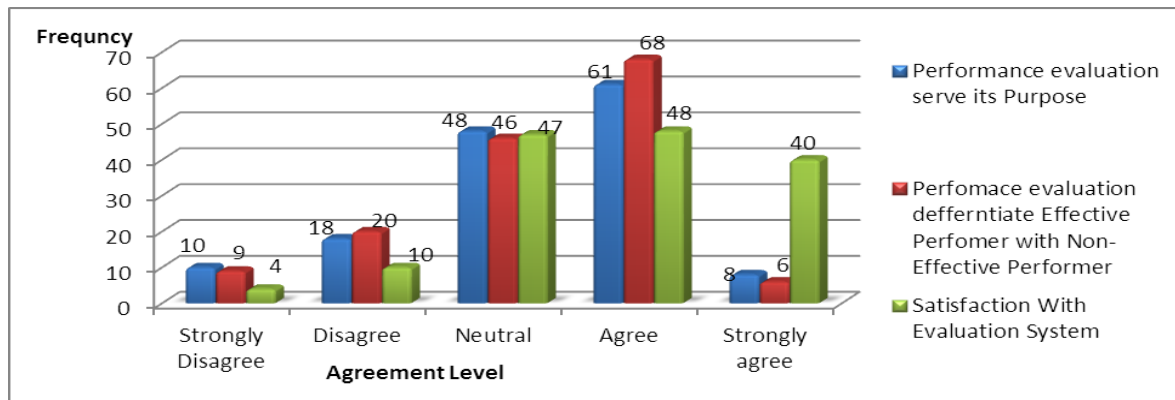
**Table 4.7: Perception of Balanced Scorecard in Quality Management**

No	Statement	Response	Frequenc	Percentage
I	How has your attitude been towards in the introduction of BSC in Quality Management Framework?	I have accepted it, but I have complaints	55	37
		I have accepted it and, I don't have any complaint	86	58
		I never ever accepted BSC	1	0.7
		I initially accepted it, but I am now complaining.	3	2.0
		Other (Please specify	4	2.7
		<b>Total</b>	<b>149</b>	<b>100</b>

Source: own survey, 2018

In Table 4.7 of Item I, 55 (37.7%) of the respondents replied accepted BSC, but they have complaints in the introduction of BSC in QM framework, while 86(58%) of respondents replied that they accepted it, but they had complaints. One (0.7%) never ever accepted BSC, Three (2%) initially accepted it, but I am now complaining and Four (6%) of the other reason. From this data, it can be observed that even if the majority of employee accepted BSC, but 42% of the respondents have complaints. This shows employee aptitude not change toward BSC and still there is a complaint in BSPE.

**Table 4.8: Performance Evaluation System, Effectiveness, and Satisfaction**



Source: own survey, 2018

Performance evaluation system serving its purpose in BSPE shows in table 4.8. 10 (6.7%) of the respondent replied Strongly Disagree, 48(32.2%) Neutral, 61(40.9%) Agree and 8(8.1%) Strongly agree .The result shows only 49% of the participant replied their agreement the performance evaluation system serving its purpose. This indicates the performance evaluation system not adequately serve the purpose of its objective which shows need work hard to implement the system

that serve in the enterprise. As table 4.8 explain regarding the evaluating system of the BSPE differentiations effective performer from non-performer at all level the survey shows that out of the total respondents nine(6%)strongly disagree,20(13.4%) disagree,46(30.9%) neutral, 68(46.0%) agree and six (4.0%) responded strongly agree respectively. This implies that the enterprise lacks systematic designing of effective performance evaluation system that effectively differentiate effective performer form non performer that affects employee's level of satisfaction towards performance evaluation system in BSPE /KPIs /represent a set of measures focusing on those aspects of organizational performance that are the most critical for the current and future success of the organization. Regarding level of satisfaction with Balanced Scorecard and Quality Management as performance evaluation system in BSPE the data shows in the same figure out of the total respondents, Four(2%) strongly disagree,10(6.7%) disagree,47(32.1%) neutral,48(32.2%) agree and 40(26.8%) strongly disagree. From this data, we can be observed that even if the majority of respondents on the position of agreement.41% of the employees have not satisfaction. This show the Balanced Scorecard and Quality Management as performance evaluation system is not sufficiently satisfied the employees of BSPE.

**Table 4.9: Response of respondents in Understanding of Balanced Score Card in Quality Management Framework**

Item	Statement	Scale								Total
			SD	Di	Ne	Ag	SA	Mean	Std. D	
I	Quality Management(QM) and Balanced Score Card(BSC) have relationship in the organization operational performance measurement	Frequ	5	7	24	61	52			149
		%	<b>3.4</b>	<b>4.7</b>	<b>16.1</b>	<b>40.9</b>	<b>34.9</b>	3.97	1.029	<b>100</b>
II	QM and BSC have relationship with Customer focuses	Frequ	4	3	28	58	56			149
		%	<b>2.7</b>	<b>2.0</b>	<b>18.8</b>	<b>38.9</b>	<b>37.6</b>	4.05	0.954	<b>100</b>
III	In QM and BSC implementation Training and education have great role in organization operational performance	Frequ	5	10	8	66	60			149
		%	<b>3.4</b>	<b>6.7</b>	<b>5.4</b>	<b>44.3</b>	<b>40.3</b>	4.11	1.011	<b>100</b>
IV	Supplier chain management in the implementation of BSC in QM framework has it on contribution for organization operational performance	Frequ	5	11	25	63	45			149
		%	<b>3.4</b>	<b>7.4</b>	<b>16.8</b>	<b>42.3</b>	<b>30.2</b>	3.89	1.027	<b>100</b>
V	Involvements of employees in the implementation of BSC in QM frameworks show the success of organizations operational performance.	Frequ	0	9	8	56	76			149
		%	<b>0</b>	<b>6.0</b>	<b>5.4</b>	<b>37.6</b>	<b>51.0</b>	4.34	0.834	<b>100</b>
VI	Strategic quality planning effectively contribute for implementation of BSC in QM frameworks through operational performance	Frequ	3	4	22	49	71			149
		%	<b>2.0</b>	<b>2.7</b>	<b>14.8</b>	<b>32.9</b>	<b>47.7</b>	4.23	0.942	<b>100</b>
VII	Teamwork in the implementation of BSC in QM framework s has impact in the operational performance the organizations	Frequ	3	18	19	68	41			149
		%	<b>2.0</b>	<b>12.1</b>	<b>12.8</b>	<b>45.6</b>	<b>27.5</b>	3.87	1.053	<b>100</b>
VIII	Commitment of top-management has great role in the implementation of BSC in QM framework for fulfillment of organizations operational performance.	Frequ	1	5	18	61	64			149
		%	<b>0.7</b>	<b>3.4</b>	<b>12.1</b>	<b>40.9</b>	<b>43.0</b>	4.25	0.889	<b>100</b>
IX	Balanced Score card and Quality Management System aligned vertically to show the connectivity of the enterprises Strategy at each level.	Frequ	9	11	48	49	32			149
		%	<b>6.0</b>	<b>4.4</b>	<b>32.2</b>	<b>32.9</b>	<b>21.5</b>	3.60	1.176	<b>100</b>

Source: own survey, 2018

In order to check the understanding of BSC in Quality management framework the respondent were asked to point out their view on this issue. The data on Item I in table 4.8 show that the value mean was 3.97 with standard deviation 1.027 respectively This shows that the majority of the employees responses have relationship in the organization operational performance measurement . In the same table on Item II regarding customer relationship with BSC and QM out of total respondent arithmetic mean and standard deviation value of the respondents' believe on their level agree were 4.05 and 0.0954. This imply customer have relationship with BSC and QM. As shown the data on Item III in the same table the mean and standard deviation value as 4.9 and 1.011 respectively.

This indicates that the majority of respondent's agreed on training and education have great role. In Item IV the respondent replied regarding supplied chain management contribution in the implementation of BSC in QM. The data show that a mean value of their response was 3.89 with standard deviation 1.027. These shows sufficient number of the respondents have an agreement in this idea. As show in table 4.9 on Item V arithmetic mean and standard deviation value of the respondents' indicates that respondent's regarding involvement of employees in the implementation of BSC in QM were 4.34 and 0.0834. The above result shows large numbers of respondents believe for the success of organization operational performance employee's involvement have a great role. On Item VI data result shows the mean value of 4.23 and standard deviation 0.0942 were respondents replied on their agreement respectively. The results show that perfect the ideas strategic quality planning have it on effective contribution in the implementation of BSC in QM frame work through operation performance of the organization. Based on table 4.9 of Item VII, the result shows 3.87 and 1.053 mean and standard deviation this shows teamwork has impact in the operational performance of the organization through implementation of BSC in QM framework. In the same table in Item VIII, regarding commitment of top management role in the implementation BSC in QM framework the data results indicates that mean value of 4.25 and standard deviation 0.0889 were respondents. This show top management commitment has a great role for fulfillment of organization operational performance through implementation of BSC in QM framework. Table 4.9 of Item IX explains that regarding alignment of BSC ad QM system in the enterprise strategy at each level. The data shows that arithmetic mean and standard deviation value of the respondents 'were 3.60 and 1.0176 The above result shows out of the total respondent replied their agreement the rest of them not exactly address their agreement. Therefore, the result shows that the total average mean value is 4.034 and standard deviation is 0.9905 These shows the majority of the respondents have good understanding about the Quality Management (QM) and Balanced Scorecard (BSC) has relationship in the organization operational.

**Table 4.10: Response of respondents in Implementation of BSC in Q M Framework**

Item	Statement	Scale								Total
			SD	Di	Ne	Ag	SA	Mean	Std .D	
I	I am satisfied with Balanced Score Card and Quality Management System as performance evaluation system in Berehanena Selam Printing Enterprise	Frequency	10	19	35	64	21			149
		%	6.7	12.8	23.5	43.0	14.1	3.45	1.093	100
II	Berehanena Selam Printing Enterprise has adequate IT support to implement BSC in Quality Management system properly.	Frequency	5	29	54	38	22			149
		%	<b>3.4</b>	<b>19.6</b>	<b>36.5</b>	<b>25.7</b>	<b>14.9</b>	3.27	1.066	<b>100</b>
III	The template that requires for the Performance evaluation is easy to use	Frequency	5	16	34	65	29			149
		%	<b>3.4</b>	<b>18.7</b>	<b>22.8</b>	<b>43.6</b>	<b>19.5</b>	3.65	1.018	<b>100</b>
IV	The implementation of BSC in Quality Management Framework makes the Rewarding system(Bonus, annual increment) very attractive	Frequency	12	13	54	42	28			149
		%	<b>8.1</b>	<b>8.7</b>	<b>36.2</b>	<b>28.2</b>	<b>18.8</b>	3.41	1.130	<b>100</b>
V	The performance evaluations after the implementation of BSC in Quality Management Framework become very interesting.	Frequency	4	14	50	60	21			149
		%	<b>2.7</b>	<b>9.4</b>	<b>33.6</b>	<b>40.3</b>	<b>14.1</b>	3.55	0.945	<b>100</b>
VI	I always get support from my supervisor (I have been consulted by my supervisors) before finalization of my targets under BSC in Quality Management Framework.	Frequency	13	20	51	46	19			149
		%	<b>8.7</b>	<b>13.4</b>	<b>34.2</b>	<b>30.9</b>	<b>12.8</b>	3.29	1.178	<b>100</b>
VII	I have frequently met with managers to discuss the progress towards the achievements of the Balanced Score Card in Quality Management Framework	Frequency	16	29	41	45	18			149
		%	<b>10.7</b>	<b>19.5</b>	<b>27.5</b>	<b>30.2</b>	<b>12.1</b>	3.17	1.273	<b>100</b>
VIII	There was effective two way communication on how to implement BSC in quality management framework	Frequency	4	13	44	66	22			149
		%	<b>2.7</b>	<b>8.7</b>	<b>29.5</b>	<b>44.3</b>	<b>14.8</b>	3.64	1.070	<b>100</b>

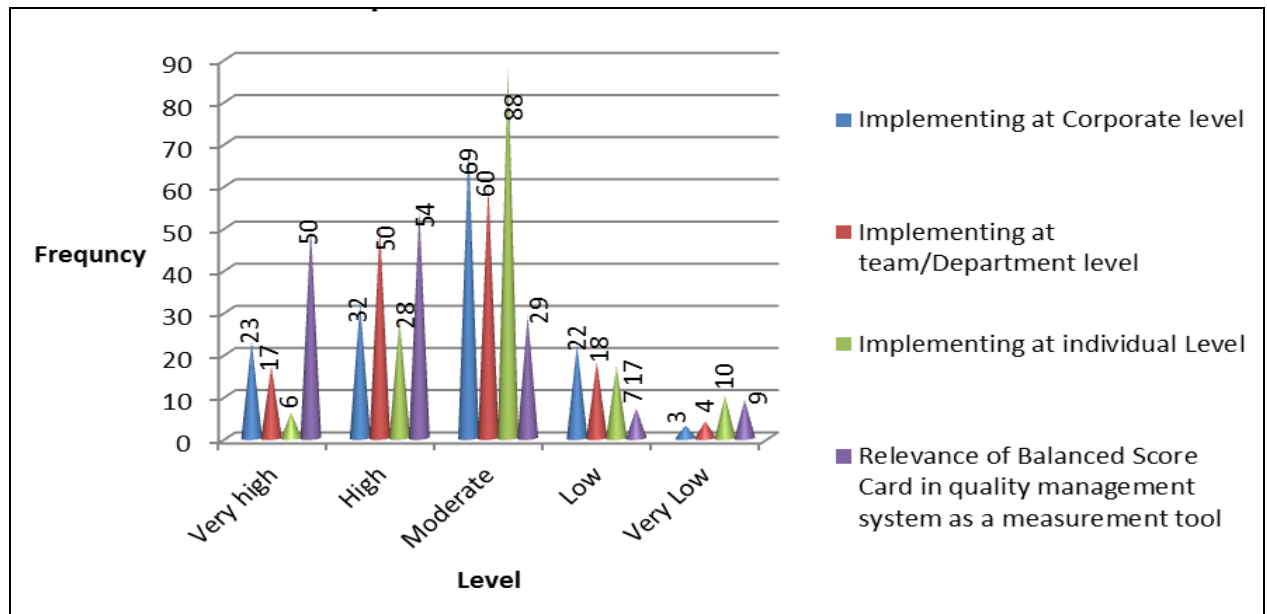
Source: own survey, 2018

As it can be observe from table 4.10 On Item I, on the level of satisfaction the respondents replied with the BSC and QM system as performance evaluation system in BSPE. The data show out of the total respondents mean value 3.45 and standard deviation 1.093. This data imply seems above average of the employees a have satisfaction BSC and QM system as performance evaluation system not all employee agreed on. Table 4.10 of Item II the mean value 3.27 and standard deviation was 1.066 the Enterprise has adequate IT support to implement BSC in Quality Management system properly. From the above data we can observe more than average respondent BSEP did not adequately support implementation of BSC in QM

from work by IT. The reporting, analysis, and communication requirements represented by these advances required new tools (Niven, 2014). Automating the balanced scorecard system consists of analyzing software options and user requirements to make the most cost effective software choice for today and to meet enterprise performance information requirements in the future .Regarding templates that fill performance of each employee is easy to use. As we can observe from table 4.10 on Item III. The respondent's response was indicated that mean value of 3.65 and 1.018 standard deviation. This replied majority of employees the forms that use to record the daily performance is not easy to use .This shows the worker not satisfied by the developed forms. As shown in table 4.10 on Item IV the data result shows that out of the total respondents the mean value of their response was value 3.41 with standard deviation were 1.130. From the above information more than 50% of the respondent replied that the rewarding system of the BSPE after the implementation of BSC in the quality management framework is not attractive. This result is not good for BSPE in the implementation process of BSC. In table 4.10 of Item V the respondents explain regarding performance evaluations the value of arithmetic mean and standard deviation value of the respondents 'were 3.55 and 0.9176. Which means it somehow interested but the rest the respondents reflection were not interested .It implies that the performance evaluations after the implementation of BSC in Quality Management Framework is not accepted and it might be affect the level of implementation of BSC .As Item VI in table 4.10 the statement indicates always get support from their supervisor more than half of the respondent were shows mean value 3.29 and 1.178 standard deviation. These results tell us only more than half of the respondents agree but standard deviation is result above one this shows the respondent negatively responded. This imply the majority of employees not get enough support from their supervisor, this have it on effect in the smooth relationship with employees and their supervisor and also adverse effect on the implementation of BSC and QM . In the same table on Item VII .I As we can see from the data the level of agreement lie on mean value 3.17 and 1.173 standard deviation. This result indicated below 50% the employees have no enough discussion and met with managers to discuss on the progress toward the achievement of BSC in QM framework. According to Item VIII of table 4.10 the issue that addressed by the respondent is to ask about the two way communication in the implementation of BSC in quality management framework were the arithmetic mean value and standard deviation respectively 3.64 and 1.070.

This implies the level of agreement two way communications done in the implementation of BSC in quality management framework in BSPE were in good position but not satisfactory. According to (Kaplan and Norton, 2001), Lack of senior management commitment, keeping the score card at the top, ineffective communication within an organization is the characteristics of process challenge. This means that not everyone in the organization understands the concept and thus may even oppose it. The Balanced Score card is not a one-time project: It is a continual process. It translates strategy to operational terms, aligns the organization strategy, and makes strategy everyone’s every day job. All of these elements must be fully supported by senior management. In addition to this, not giving adequate training regarding BSC implementation is leads to failures. With regard this the above table summarized the respondents level of agreement on process in BSPE In general, table 4.10 show that the level of agreement replied by respondent under 50%, so it need some consideration to improve the implementation BSC in QM frame work at large.

**Table 4.11: Implementations Level and Measurement tool**



Source: own survey, 2018

BSC is a way of measuring organization, business unit or department success and the performance of individuals (Niven, 2002). In order to see the implementation level of the BSPE, the researcher asked the respondents to assess the current level of BSC implementation in the

BSPE. As table 4.11 show the majority of the respondents 69(46.3%) moderate, low and very low 22 (14.2) and Three (2%) responded respectively this show 62.5% of respondent rated the level of implementation at Corporate below high level. Regarding the level of implementation at Department level 17(11.4%) very high, 50(33.6%) high, 60(40.3%) moderate, 18(12.1%) low and Four (2.7%) very low of. Similarly, the implementation of BSC at individual level indicate in the same figure, out of the total respondents stated that, very high six(4%), high 28(18.8%), moderate 88(59%)low,17(11.4) and very low10(6.7%).From the above data we can observed out of the total respondents 77% of them replied below high level. In general, as depicted in the above figure we can observe the majority of the employee accepted the level of cascaded BSC in BSPE at moderate at all level which is corporate, departmental and individual that means the level of BSC implementation in BSPE at all level is below high. As we can see from the table 4.11 the level of implementation of BSC seems more focus on individual, departmental and corporate level accordingly in BSPE. On the other hand during top manager's interview session their responses the cascaded BSC are done at all level and show evidence report that sent to the concerned body. This indicates there is no sufficient two way communication in BSPE. Table 4.11 also shows that regarding the relevance of BSC and QMS as a measurement tools 50(33.6%) very high, 54(36.2 %) high, 29(19.5%) moderate, seven (4.7) and very low nine (6%). This data shows the majority of the employees replied Balanced Scorecard and quality management system have relevance as a measurement tool in BSPE. Niven (2002) opinion, Balanced Scorecard means three things: measurement system, strategic management system and communication tool. The most important benefit of the scorecard is its use in facilitating communication about strategy, not just at the top level, but throughout the organization. The Balanced Scorecard translates the strategy and tells the story to all employees. The scorecards become the direct communication process for linking overall corporate strategy with team and individual goals for achievement.



**Table 4.12 :Response in Follow up and evaluation of BSC in QM Framework**

Item	Statements	Response	No	Percentage
I	How frequently does each department monitor, follow up and evaluate the Balanced Score Card (BSC) implementation in quality management system?	Everyday	59	39.6
		At the end of every week	22	14.8
		At the end of every month	27	18.1
		At the end of every quarter of the year	36	24.2
		There was no any mechanism	0	0
		All except the above one	5	3.3
		<b>Total</b>	<b>149</b>	<b>100</b>
II	Which of the following mechanisms is used to evaluate individual performance?	Using BSC software	14	9.4
		Manual	130	87.2
		There was no any mechanism	5	3.4
		<b>Total</b>	<b>149</b>	<b>100</b>

Source: own survey, 2018

In Table 4.12 indicate on item I , the researcher ask the respondents regarding monitor, follow up and evaluate the Balanced Scorecard (BSC) implementation in quality management system in each department, Everyday 59(39.6%), at the end of every week 22(14.8), at the end of every month 27(18.1%), at the end of every quarter of the year 36(24.2%), There was no any mechanism is None and all except the above one ,five (3.3%). The above data shows there is monitor, follow up and evaluate system in each department but the frequency of each activity mentioned by the respondents in different dimensions. This show there is monitor, follow up and evaluate system at all level in BSPE but is not regularly applicable in each departments. In Table 4.12 on Item II .130 (87.2%) of respondents replied that the BSPE used manual system to evaluate performance, Five of them replied(3.4%)there was no any mechanism and 14(9.4%) of respondents responded there is software mechanism. Moreover, information obtained from the structured and unstructured interview top managers has confirmed that the automation of BSC did not start in the BSPE. This indicate the performance evaluate system not supported by using BSC software, still on manual base.

**Table 4.13: Response in the Performance Measurement of BSC in Q M Framework**

Item	Statement	Scale								Total
			SD	Di	Ne	Ag	SA	Me	Std. D	
I	The measures/KPI in each perspective is enough to measure Company Performance	Freq	1	13	32	76	27			149
		%	<b>0.7</b>	<b>8.7</b>	<b>21.5</b>	<b>51.0</b>	<b>18.1</b>	3.77	0.871	<b>100</b>
II	The targets given in Balanced Score Card help Berehanena Selam Printing meet its Goal	Freq	7	5	11	81	45			149
		%	<b>4.7</b>	<b>3.4</b>	<b>7.4</b>	<b>54.4</b>	<b>30.2</b>	4.01	0.980	<b>100</b>
III	The Targets given in our divisions are achievable.	Freq	4	5	51	58	31			149
		%	<b>2.7</b>	<b>3.4</b>	<b>34.2</b>	<b>38.9</b>	<b>20.8</b>	3.71	0.922	<b>100</b>
IV	The identified measures /KPI's/clearly Measure my work	Frequ	5	15	40	57	32			149
		%	<b>3.4</b>	<b>10.1</b>	<b>26.8</b>	<b>38.3</b>	<b>21.5</b>	3.65	1.031	<b>100</b>
V	Each measures/KPI weighted based on their importance.	Freq	2	18	51	58	20			149
		%	<b>1.3</b>	<b>12.1</b>	<b>34.23</b>	<b>38.9</b>	<b>13.4</b>	3.52	0.925	<b>100</b>
VI	I accept the targets given to me under the implementation of BSC in Quality Management framework.	Freq	3	6	26	72	42			149
		%	<b>2.0</b>	<b>4.0</b>	<b>17.4</b>	<b>48.3</b>	<b>28.2</b>	3.98	0.908	<b>100</b>
VII	The time given to each KPI or Measures are enough to meet the target	Freq	8	14	40	65	22			149
		%	<b>5.4</b>	<b>9.4</b>	<b>26.8</b>	<b>43.6</b>	<b>14.6</b>	3.55	1.065	<b>100</b>

Source: own survey, 2018

The respondents level of agreement with some basic questions about Performance Measurement of Balanced Score Card in Quality Management Framework presented in the above table. Many studies have shown that organizations may run into different types of problems in the BSC Implementation process the problems that organizations face range from conceptual and technical issues to social and political issues. Conceptual issues are related to understanding and interpreting the concept, while technical issues may arise when developing a technical infrastructure to support the BSC. Social and political issues are also common, as the implementation of the BSC may trigger many types of behavioral responses from individuals and groups in the organization, e.g. resistance and a lack of participation ((Madsen & Stenheim, 2014). So that design challenge reveals that when the technical team design the BSC had better clearly put sufficient measure or KPI in each perspective as a result leading and lagging indicators will be balance similarly better that team must avoid to adopt too many indicators, in this case, the organization will lose focus and cannot find any linkage between indicators. David (2007) noted regarding Key Performance Indicators (KPIs) are among the most commonly used tools that companies employ to help manage more effectively and guide their progress. Planning

and setting targets to align strategic initiatives includes identifying targets for each of the objectives to be measured by the KPIs. Individual targets are set for strategic objectives and projects, which are in turn linked to the larger strategic objectives.

Tables 4.13 on Item I The mean value that measure /KPI/in each perspective out of the total of the respondents were 3.77 and the standard deviation 0.871. From the above result indicate majority of the respondents replied BSPE have enough measure/KPI/ in each perspective. This shows the developed measurement /KPI/of BSPE is enough to measure the performance of the enterprise. Item II. The target that gave in the enterprise meet its Goal“ the respondents responded positively the mean score value were 4.01 and have value of 0.980 standard deviation. This implies that employees have no question on KP1 that meet its goal. In the same table on Item III shows that the Target given in our divisions are achievable, the score mean value is 3.71 and standard deviation score value is 0.922.It indicates that in BSPE the targets given to each division are seems realistic and achievable but not adequate. And also on Item IV regards the identified measures/KPI's/clearly measures my work. The survey results imply that with a mean value of 3.65 and standard deviation 1.031.The result indicate that seem measures/KPI's/clearly measures the work But the result of standard deviation more than one which means not adequate measures/KPI's/ clearly measures the work ,there is gaps properly development of KPI measure of individual performance and it lack clarity in the employees. Similarly, in Table on Item V The mean score value was 3.52 and the standard deviation is 0.925 ,it implies that above half of employees responded the KPI to measure their weighted based on their importance but near to half of the respondents agreed on the measurement weighted and their importance are not balance. From this respond we can understand there is a gap to analysis and monitor the result of each KPI measure based on their weight. In the same way, Item VI on the table 4.13 respondents are replied their acceptance the targets given to me under BSC with the mean score of 3.98 and standard deviation is 0.908. This implies the majority of the employees accept the targets given. This indicates BSPE set the given target according to the capacity of each employee's performance based on baseline. And also in table of 4.13 on item VII the respondents explain that regarding the time given to each KPI/measure are enough to meet the target score mean value of 3.55 and standard deviation 1.065 .This indicate as compare to the result to some extent it near to good and seems achievable Thus, the target and the time given to individual in some division is not adequate.

**Table 4.14: Response of respondents in the Contribution of BSC on Customers  
Perspective in Quality Management Framework**

Item	Statement	Scale							Total	
		Fre	SD	Di	Ne	Ag	SA	Mean		Std D
I	In my Division ,customer' satisfaction used as a criterion to evaluate the performances after the implementation of Balanced Score Card.	Fre	3	19	34	69	24			149
		%	<b>2.0</b>	<b>12.8</b>	<b>22.8</b>	<b>46.3</b>	<b>16.1</b>	3.62	0.9697	<b>100</b>
II	Berehanena Selam Printing Enterprise has rewards to the employees who have an important contribution to the increase of customers' satisfaction.	Fre	5	14	38	67	25			149
		%	<b>3.4</b>	<b>9.4</b>	<b>25.5</b>	<b>45.0</b>	<b>16.8</b>	3.62	0.9828	<b>100</b>
III	The marketing Division of Berehanena Selam Printing Enterprise focuses on its activities of customer relationships development.	Fre	5	19	55	52	18			149
		%	<b>3.4</b>	<b>12.8</b>	<b>36.9</b>	<b>34.9</b>	<b>12.1</b>	3.40	0.9713	<b>100</b>
IV	I observed that my internal or external customers' satisfaction increased after the implementation of BSC in Quality Management Framework.	Freq	4	11	72	54	8			149
		%	<b>2.7</b>	<b>7.4</b>	<b>48.3</b>	<b>36.2</b>	<b>5.4</b>	3.34	0.8035	<b>100</b>
V	In my division internal or external customer complaints are solved in a very short period of time after the implementation of BSC in Quality	Fre	12	16	75	43	3			149
		%	<b>8.1</b>	<b>10.7</b>	<b>50.3</b>	<b>28.9</b>	<b>2.0</b>	3.06	0.8946	<b>100</b>
VI	In my opinion, the number of customers increased after the implementation of BSC in Quality Management Framework	Fre	4	25	76	42	2			149
		%	<b>2.7</b>	<b>16.8</b>	<b>51.0</b>	<b>28.2</b>	<b>1.3</b>	3.09	0.7776	<b>100</b>
VII	The customers' compliance is declined after implementation of BSC in Quality Management Framework.	Fre	1	6	78	57	7			149
		%	<b>0.7</b>	<b>4.0</b>	<b>52.3</b>	<b>38.3</b>	<b>4.7</b>	3.42	0.6796	<b>100</b>

Source: own survey, 2018

According to Niven (2011), the organization can increase its customer satisfaction in any of the following three ways: (i) operational excellence concentrates on reasonable price and quick response, (ii) there are turn around innovate drives by product leadership towards improving both products and services qualities of the organization, (iii) creating an enabling customer intimacy based on long-term relationship due to vivid understanding of customer needs. In relation to this, based on the above result in table 4.6 we assure that BSPE try to sustain its customer satisfaction by putting customer satisfaction as one of a performance measurement criterion.

On Item I in table 4.14, statement supported by the respondents responded that arithmetic mean and standard deviation value were 3.62 and 0.9697. This shows that customer' satisfaction is put as evaluate criterion of performances measurement in BSPE, but the study result indicate that it is not applied in all division .As it can be noted in table on Item II, similar number of respondents replied as agreed on the arithmetic mean and standard deviation value of 3.62 and 0.9828.This reply BSPE has experience rewarded their employees that have an important contribution to the increase Customers satisfaction. But some of the employees not sure have the applicability of reward. Similarly, under Item III, respondents reveal as agreed on the marketing division of BSPE focuses its activities on customer relationships development in value of 3.40 and 0.9713 were score mean and standard deviation. According to the study result shows the marketing division of BSPE not adequately focuses its activities on development customer relationships. From the statement under Item IV regarding Internal and external customers' satisfaction increment most of respondents replied as agreed the mean score value of 3.34 and 0.80435 such result shown more than half of the respondents replied negatively. This result indicates the number of customers' satisfaction not increased as per the objective of the enterprise In the same scenario as shown under Item V, Out of total respondents only mean value 3.06 and standard deviation 0.89464 of them have agreed on in my division internal or external customer complaints are solved a very short period of time after the implementation of BSC. As the result indicted under half of participant only agree the rest of them reflect negative responses. Thus it indicates that level of customer complaints in BSPE are not adequately solved in a very short period of time. Item VI in this table also tell us majority respondents have negative reflection their agreement in the arithmetic mean value and standard deviation 3.09 and 0.7792 respectively. This shows the number of customers not sufficiently increased after the implementation of BSC in Quality Management Framework, in BSPE. Finally, as it can be seen see in the table 4.14 on Item VII , The result shows the average score mean value 3.42 and standard deviation of 0.67963 of respondents have agreed on, however, even if the percentage of respondent agreed with the customers' compliance is declined but the majority of respondents replied on reservation. From this study result we can see the compliant of customers' is not adequately declined. The Moreover, to make the above findings more clear we can see in the below from BSPE record regarding the number of customers satisfaction index.

**Table 4.14.1 Customers Satisfaction Index**

	2014/2015		2015/2016		2016/2017	
	Target	Actual	Target	Actual	Target	Actual
Customer Satisfaction Index	76.4%	80.2	86%	84%	90%	84.8%

Source: BSPE Annual Report

**Table 4.15 :Response of respondents in the Contribution of BSC on Financial Perspective in Quality Management Framework**

Item	Statement	Scale								Total
			SD	Di	Ne	Ag	SA	Mean	Std. D	
I	Berehanena Selam Printing Enterprise uses its resource cost effectively after the implementation of BSC in Quality Management Framework.	Frequ	4	16	50	65	14			149
		%	<b>2.7</b>	<b>10.7</b>	<b>33.6</b>	<b>43.6</b>	<b>9.4</b>	3.46	0.9044	<b>100</b>
II	In my opinion, The Implementation of BSC in Quality Management Framework helps Berehanena Selam Printing Enterprise to increase its revenue.	Frequ	3	11	47	72	16			149
		%	<b>2.0</b>	<b>7.4</b>	<b>31.5</b>	<b>48.3</b>	<b>10.7</b>	3.58	0.8550	<b>100</b>
III	Balanced Score Card implementation in Quality Management Framework brings sustainable market share to my enterprise.	Frequ	2	4	66	69	8			149
		%	<b>1.3</b>	<b>2.7</b>	<b>44.3</b>	<b>46.3</b>	<b>5.4</b>	3.52	0.7033	<b>100</b>
IV	The implementation Of BSC in Quality Management Framework helps Berehanena Selam Printing Enterprise to reduce unnecessary resource wastage.	Frequ	3	3	55	83	5			149
		%	<b>2.0</b>	<b>2.0</b>	<b>36.9</b>	<b>55.7</b>	<b>3.4</b>	3.56	0.6909	<b>100</b>
V	Resources and company working time utilization improved after the implementation of BSC Quality Management Framework.	Frequ	0	10	40	91	8			149
		%	<b>0.0</b>	<b>6.7</b>	<b>26.8</b>	<b>61.1</b>	<b>5.4</b>	3.65	0.6870	<b>100</b>

Source: own survey, 2018

In BSPE this perspective achieved through objectives of uses its resource cost effectively, revenue growth brings sustainable market share and minimizing resource wastage improve resource utilization. Regarding this the respondents level of agreement on the parameters presented under. The above table 4.15 summarizes that the improvement of financial perspective under five parameters. As we can see in the result respondents replied regarding cost effective utilization of resources on Item I as the value of mean score and standard deviation were 3.46 and 0.9044 respectively. Similarly in the same table Item II concerning revenue increment as agreed on value

of mean score and standard deviation were 3.58 and 0.8550. From the above two item results even the level of respondents responded as agree level. Cost effective utilization of resources and increase its revenue agreed is not properly shows the true picture of the proper utilization of resources and revenue increments in BSPE. As depicted with the statement under Item III BSPE "brings sustainable market share" as the data result shows that 3.58 and 0.7033 score value of mean and standard deviation revealed respondents as agree. And also under Item IV of the same table regarding and reduce unnecessary resource wastage out of the total recorded 3.56 and 0.6909 of mean score and standard deviation respondents responded as level of agree. According to Item III and IV result even the level of agree replied by respondents in better position, not adequately reduce the unnecessary resource wastage and brings sustainable market share. As it can be noted on the table 4.15 of the statement under Item V out of the total respondents the value of arithmetic mean value and standard deviation were respectively 3.65 and 0.6870 as level agreed resources and working time utilization improved. This indicates more than half of respondents supported this statement but near to half the respondents not accept this statement. The above result shows as it has an indication resources and working time utilization are improved in BSPE but need some more effort to perform be better improvement of the enterprise.

**Table 4.15.1 Revenue Progress Before and After the Implementation of BSC**

	2014/2015		2015/2016		2016/2017	
	Target	Actual	Target	Actual	Target	Actual
Revenue	309,620,412	342,910,184	426,834,000	468,631,475	500,000,000	615,116,000
EBTDA(birr)	120,682,000	124,679,000	145,219,000	186,586,000	140,377,000	257,351,000

Source: BSPE Annual Report

The above table 4.15.1 shows that three years data of financial perspective and it implies that the implementation of BSC in Quality Management Framework enhance BSPE to increase revenue by reducing wastage and by improving the culture of cost effective use of resources.

**Table 4.16: Response of respondents in the Contribution of BSC on Internal Process  
Perspective in Quality Management Framework**

Item	Statement	Scale							Total	
			SD	Di	Ne	Ag	SA	Mean		Std. D
I	Due to the implementation of BSC in the frame work of quality management in Berehanena Selam Printing Enterprise the service delivery time and effort is improved.	Frequency	4	8	46	87	4			149
		%	<b>2.7</b>	<b>5.4</b>	<b>30.9</b>	<b>58.4</b>	<b>2.7</b>	3.53	0.7584	<b>100</b>
II	After the implementation of BSC, Berehanena Selam Printing Enterprise focus on key activities that make the company world class operator.	Frequency	5	17	52	64	11			149
		%	<b>3.4</b>	<b>11.4</b>	<b>34.9</b>	<b>43.0</b>	<b>7.4</b>	3.40	0.9066	<b>100</b>
III	I believe that there is improvement in marketing activities after implementation of BSC in Quality Management Framework	Frequency	4	12	60	63	10			149
		%	<b>2.7</b>	<b>8.1</b>	<b>40.3</b>	<b>42.3</b>	<b>6.7</b>	3.42	0.8397	<b>100</b>
IV	In my opinion, the work method and processes are improved after implementation of BSC in Quality Management Framework.	Frequency	2	6	48	79	14			149
		%	<b>1.3</b>	<b>4.0</b>	<b>32.2</b>	<b>53.0</b>	<b>9.4</b>	3.65	0.7618	<b>100</b>
V	BSC implementation in Quality Management Framework. is suitable to meet the increasing of diverse customer needs	Frequency	2	7	69	56	15			149
		%	<b>1.3</b>	<b>4.7</b>	<b>46.3</b>	<b>37.6</b>	<b>10.1</b>	3.50	0.79	<b>100</b>

Source: own survey, 2018

The data result shows that in table 4.16 on Item I, regarding the service delivery time and effort improvement, respondents replied their agreement the service delivery time and effort is improved in BSPE score the arithmetic mean value and standard deviation were 3.5 and 0.7584. This study result implies more than 50% of participants responded their agreement. This indicates the service delivery time and efforts in BSPE is not sufficiently improved but have some progress. Similarly, in the same table on Item II 3.40 and 0.9066 score value of mean and standard deviation shows respondents have agreed that after the implementation of BSC in QM Framework in BSPE focus on key activities that makes the enterprise world class. From the study result we observed the enterprise seems have focus on key activities that makes the



enterprise world class printing company. On Item III in the same Table that shows 49% of respondents ( mean and standard deviation of value that are 3.42 and 0.8397) believe that there is improvement in marketing activities after the implementation of BSC in QM Framework. According to the result study implied that there is an improvement in marketing activities but not enough activities are takes place in this area. Concerning, on the work method and process are improved after implementation of BSC in QM framework in BSPE, in Table 4.17 on Item IV the data that shows the value of arithmetic score mean and standard deviation were 3.65 and 0.7618 of the respondents have a positive support opinion in the work method and processes are improved. This result show the work method and processes in BSPE are improved, but it is not shows sufficiently improvement at large. In the same table on Item V, the statement on suitability of meet the diverse customer needs with the mean score of 3.50 and standard deviation were 0.7938 of respondents have agreed on .The study result shows BSPE is not adequately work according to meet the increasing of diverse customer needs. In general, the above table 4.16 describes the respondents'' opinion on the internal business perspectives. The above result indicates that out of the total respondents on average 54.3 % of the responded positively on the given parameters as the study result shows that there is some improvement in internal process perspective after the implementation of BSC but it is not satisfactory it need more improvement. According to Richard (2000) the internal business results commonly lead to financial success and satisfied customers. To meet organizational objectives and customers' expectations, organizations must identify the key business processes at which they must excel. Key processes are monitored to ensure that outcomes will be satisfactory. Internal business processes are the mechanisms through which performance expectations are achieved. Therefore, by relating the above literature with our finding, we can conclude that BSPE properly identified key business areas and improve their capacity to be financially successful as well as satisfy its customers.

**Table 4.17: Response of respondents in the Contribution of BSC on Learning and Growth Perspective in Quality Management Framework**

Item	Statement	Scale								Total
			SD	Di	Ne	Ag	SA	Mea	Std. D	
I	There is adequate advanced technology in Berehanena Selam Printing Enterprise to achieve enterprise objectives	Frequen	8	23	53	53	12			149
		%	<b>5.4</b>	<b>15.4</b>	<b>35.6</b>	<b>35.6</b>	<b>8.1</b>	3.26	0.99	<b>100</b>
II	The training program given for me is appropriate to enhance my performance in work.	Frequen	20	7	40	71	11			149
		%	<b>13.4</b>	<b>4.7</b>	<b>26.8</b>	<b>47.7</b>	<b>7.4</b>	3.31	1.13	<b>100</b>
III	The working environment is suitable to develop my job, knowledge and ability to advance my career.	frequency	8	15	44	74	8			149
		%	<b>5.4</b>	<b>10.1</b>	<b>29.5</b>	<b>49.7</b>	<b>5.4</b>	3.40	0.94	<b>100</b>
IV	The implementation of BSC in Quality Management Framework enhances working culture of the enterprise	Frequen	1	10	44	83	11			149
		%	<b>0.7</b>	<b>6.7</b>	<b>29.5</b>	<b>55.7</b>	<b>7.4</b>	3.62	0.75	<b>100</b>
V	BSC and Quality Management gives much concern to the advancement of my career development	Frequen	3	6	29	96	15			149
		%	<b>2.0</b>	<b>4.0</b>	<b>19.5</b>	<b>64.4</b>	<b>10.1</b>	3.77	0.77	<b>100</b>

Source: own survey, 2018

By measuring the organization's ability to innovate, improve, and learn, the Learning and Growth Perspective identifies the needed infrastructure to support the other three perspectives. Niven (2006) argues that measures of the Learning and Growth Perspective are the enablers of the other perspectives and represent the foundation of the Balanced Score card. According to Kaplan and Norton (1992), continual improvements and the ability to learn and introduce new products and services are the precondition to survive, expand in the global market place, and increase the company's value. Knowledge, employee skills and satisfaction, the availability of information and adequate tools are frequently the source of growth and therefore the most common measures of this perspective (Niven, 2006). The learning and growth perspective examines the ability of employees (skills, talents, knowledge and training), the quality of information systems (systems, databases and networks) and the effects of organizational alignment (culture, leadership, alignment and teamwork), in supporting the accomplishment of organizational objectives (Gekonge, 2005). The result in table 4.17 indicates that respondent's opinion on learning and growth perspective. Respondents were asked to rate their overall level of agreement on parameters of learning and

growth. From the above table 4.17 of item I shows that result indicates the score value arithmetic mean and standard deviation were 3.26 and 0.9943 that respondents replied as agree on there is adequate advanced technology in BSPE to achieve enterprise objectives. From this data we can understand more than averaged respondents responded there no adequate advanced technology available in BSPE to achieve enterprise objectives. It was also observed that in item II of table 4.17, the respondents have agreed that the training program given for them is appropriate to enhance their performance in work the score mean and standard deviation of 3.31 and 1.1265 respectively. This implies the training program given for employee is not appropriate supports that enhance their performance of the employee. But in the interview session all top managers they did not agree the responses of employees that there is no appropriate training program is given .But the training ways are not integrated BSC with QM. However, the result also reflected that did not give adequate training to improve skill and knowledge's of employees. The statement under item III of table 4.17 indicates that out of the total respondents 3.40 and 0.9359 of mean score and standard deviation. Thus as it is shown from the result the above data that noted working environment is suitable to develop the employees job, knowledge and ability to advance their career is but it is not sufficiently applicable. As shown under item IV on the table. The data result respondents reflected their level of agreement that mean score value and standard deviation were 3.62 and 0.7487. This implies BSPE did give adequate attention for working culture of the enterprise. As it can be seen from item V of table 4.17 concerning career developments of the employees give much concern for career development to enhance employee's effort to their assigned task the data result indicates the score value arithmetic mean and standard deviation were 3.77 and 0.7657. According to the study result, implies BSC and Quality Management gives much concern to the advancement of employee's career development in BSPE.

#### **4.4. Interview Analysis result**

In today's rapidly growing economy, organizations are constantly looking for means to improve their business processes and increase output to achieve their goals and objectives. There is eventually a certain need to monitor plans as well as achievements to avoid any kind of failures or deviations that may lead to more difficulties and complications. So the researcher organized the responded of Top managers' the forwarded structured and unstructured interview were analyzed qualitatively by descriptive statements as the following ways:

- ✚ All top managers have served more than two years and level of their education background has a Master's degree. This implies they are professional with sufficient academic

background and service years in the enterprise that got potential to respond for interview questions.

- ✚ BSC and QM are used as a performance management tools with the four perspective and but not link with quality management in the implementation process. Both are very important for an organization to translate the vision of the company to operational goal in respect to financial, customer, internal business process and learning & growth measuring performance of the organization.
- ✚ As such not Proper BSC implementation integrated with quality management since the past six year but we implement both separately /the ways are not integrated/.
- ✚ The role of top manager for implementation of BSC & QMS which are organized, evaluating, creating fertile ground for training, budget and proper personnel arrangement are supported. This shows there was some commitment in top managers.
- ✚ All top manager have believed that BSC can measure the performance of the organization, because it is generic measurement and all rounded that give attention to finical and customer at large and help to improve the quality of the organization.
- ✚ They also express their understating BSC and QM enhances BSPE performance improvement. Because before BSC implementation and QM the measurement of performance in the organization was not holistic and not consistence. As ISO 9001 standard stated in every organization should become a continuous improvement in the service or product delivery to the customer, like this our organizations get continuous improvement by the help of BSC & QM as compare to the previous performance of BSPE.
- ✚ Regarding success of BSPE after the implementation of BSC & QM, all top managers believe implementation of BSC and Quality Management framework is not fully successful but they try to apply it with all weakness. Here may be some problems during implementation, commitment of management is less, no clear understanding of BSC& QM in all level and also there is lack of information implementation BSC with quality management framework.
- ✚ Involvement of employee in the implementation process, as they said all employee and department head are involved in BSC & QM, for this purpose all employees got training and BSC cascading from organizational level to individual.
- ✚ In relation to perception of employees regarding BSC & QM implementation. Top managers' responds are some of the employee perception in BSC & QM is negative because it is modern way of performance and evaluation than before. Also they associated with their incentive and

bonus and lack of understanding of the concepts of both BSC & QM. So to avoid this, employee discussed with small group and giving training on BSC & QMS to change their understanding.

- ✚ Regarding, change in performance. They agree their performance is change because the company has got a lot of advantage after implementation of BSC&QM; the performance measurement based on data perspective than assumption, make all customer focuses and gave more attention to them, our perspective to see the performance of the organization is completely far site and long lasting, this shows each to competition locally and internationally as our vision is.
- ✚ Evaluation system of the enterprise still in development stage, to develop the system training evaluation and serious management attention is needed.
- ✚ With regards to the success and challenge during implementation of BSC & QM in BSPE the top managers noted the challenge could be avoidance, taking as additional job, having no full trust, lack of understanding and lack of commitment in all level. According success in BSPE all employees could be , understand the real world of competition through proper performance management is one way solution to have quality product, healthy financial position and the organization learning and growth. To get such success BSPE make self-assessment in QMS sent application form to Ethiopian Quality Assessment and assessed their performance consecutively in 2016 and 2017. BSPE have got Best achievement excellent quality award certificate and great achievement quality award certificate. These are one of success of the enterprise.
- ✚ BSC implementation and QM framework should not role of one department but rather to all employee at all level, it need attention, support by training for facility to employees.
- ✚ Regarding training one of the Top managers noted: “Training is not an end by itself to get proper result should done assessing evaluation what training outcome is more important.” All top manger agree they don’t believed that there is no appropriate awareness in BSC&QMS relation as measurement tools with together as organization performance measurement .Because the training ways are not integrated BSC and QM, in such a way that one could be support the other and bringing organizational excellence. Monitoring and follow up in BSC implementation with the framework of quality Management practice in BSPE, with regards to this the Top managers describes they don’t have official in a continuous or organized manner monitoring and follow up is done and which is communicated to all employees of the organization .But every six month both BSC and QMS conduct internal assessment. In quality Management System according to ISO audit program there is an internal audit conducted based on quality objective as well as in BSC there is evaluation performance measurement takes place from organizational to individual.

## **CHAPTER FIVE**

### **5. SUMMARY, CONCLUSION AND RECOMMENDATIONS**

#### **5.1. Summary of Findings**

The study was conducted Perception and implementation of Balanced Score Card in Quality Management in Berehanena Selam Printing Enterprise. In order to carry out these, relevant data were gathered through questionnaire and interview with 149 permanent employees in Berehanena Selam Printing Enterprise. The data were analyzed with the aid of descriptive statistics (percentage), mean and standard deviation. Based on the discussion of the data, the following summaries of findings are drawn:

##### **5.1.1. Understanding of Balanced Scorecard and Quality Management**

- Though the majority of respondents have knowledge and understanding, the enterprise has worked hard to disseminate equal information to all employees regarding implementation of BSC and QM.
- BSC implementation within the framework of QM is not sufficiently done.
- The respondents agreed on get training and education about BSC and QMS but it doesn't conduct on planned base.

##### **5.1.2. Perception of performance measurement evaluation system**

- Employee's meet with their boss and discuss about their work/task, some of them couldn't discussed, not accepted by their near boss and also discussion is take place but not on regular base
- More than half of the respondents the performance evaluation system not serves its purpose and the system doesn't differentiate effective's performer from non-performer at all level.
- The majority respondents satisfied with performance evaluation system but some of them still have complain and also some of the respondent stated not interested for their job and personal given target.

- The majority of employees have positively accepted; Customer focus, Supply chain management, Training and education, Involvement of employee; Strategy quality planning, Team work, Commitment of top management have great roll and contribution for the implementation QM and BSC and also has relationship in the operational performance measurement.

### **5.1.3. Level of satisfaction and acceptance in the implementation**

- Majority respondent have positive reflection for their satisfaction in the implementation period OF BSC but not adequately avail IT support. The template that fills employee performance is not easy to use for all employees and not accepted.
- The majority of employee not get support before finalize their own daily targeted from their supervisor. But no enough discussion on the progress toward the achievement of BSC in QM framework.
- Cascading BSC in BSPE the majority of the respondent agree individual, department, corporate level at moderate accordingly.
- Accept the relevance of BSC and QM as a measurement tools but the effectiveness of two way communications in the implementation of BSC in QM framework is not satisfactory.
- Concerning, monitor, follow-up and evaluation of BSC of implementation in QM framework, the frequency of each activities is not adequately. Regarding mechanisms used to evaluate individual performance during implementation of only used manual system without software mechanisms

### **5.1.4. Key performance indicators**

- Majority of the respondents forwarded their positive agreement BSC and QM is used properly as a measurement indicator.
- According to target given to meet goal, its purpose, is achievable in every division, realistic measure are enough to meet the target but not adequate and lack of considered the capacity of the enterprise and employees.
- And also the identified measure /KPI/weighted based on their importance but it importance is unbalance.

### 5.1.5. Perspectives of Balanced Scorecard

#### **In customer perspective:**

- Not adequately focused customer relationships development, and customer satisfaction couldn't improve ,
- Complaint of customers not improved in short period of time and the number of customer not increased as expected.

#### **In financial perspective:**

- As the study result indicate there is some improvement in cost effective utilization of resource, revenue increment, sustainable market share, reduce unnecessary resource wastage and utilization of resource but not adequate.
- Working time improvement not adequately improved as expected.

#### **In business process perspective:**

- The service delivery and effort , in the work method and process improvements are seen have some improvement,
- Regarding make the enterprise world classes, there is no sufficient improvement also in marketing activities and
- The level of suitability of meet the increasing diverse customer need is also not adequately seen improvement

#### **In learning and growth perspective:**

- Not adequately equipped by adequate advanced technology to achieve enterprise objectives.
- The experience of training program given for employee to enhance their work performance have positive accepted but not enough.
- The suitability of working environment for development of employee job knowledge and ability advance their career is not sufficiently applicable
- The enhancement of working culture of the enterprise in good position.

### 5.2. Conclusion

The aims of this study examine Perception and implementation of BSC in QM framework in BSPE. To achieve the specific objective the researcher conduct this analysis based on the



response from respondents, thus based on the review of related literature so far and summary of the findings concluded in the following way.

- ✦ Employees have perception and understanding about BSC and QM and also have good level of understanding about the relationships of BSC and QM and their impact for efficient operational performance measurement. Therefore, the enterprises have an opportunity to disseminate information, but need some effort in order to reach evenly throughout the enterprise.
- ✦ Regarding the implementation of BSC and Quality management, BSPE have good experience use as performance measurement system with their limitation
- ✦ Employees were discuss about their task, while it was not done regular base, their idea did not accept by some near boss.
- ✦ There is a performances evaluation system and mechanisms while it can't distinguish the performance of the employees.
- ✦ Monitoring, follow up and evaluation system has developed and not done adequately, there is gab.
- ✦ The level of cascading BSC in the enterprise at all level but the degree of individual, department, corporate level at moderate accordingly which is more focus on individual performance
- ✦ Application of Performance evaluation system did not fair and consistent also the system not-differentiate the effective performer from non-performer at all level which is not encourages employee's
- ✦ Acceptances of implementation of BSC in quality management framework, the attitude towards employee is good but still there is complains.
- ✦ Financial have some improvement but it is not adequately improved the effective utilization of resource ,
- ✦ The enterprise used customer's satisfaction as a criterion to evaluate the performance of each individual but customer not increased as expected and also customer complaints doesn't solve in a very short period of time,

- ✚ Internal business process perspective also show some change but make the enterprise system suitable to meet the increasing diverse customer are not satisfactory and
- ✚ Like other perspective learning and growth, has some improvement ability to learn and introduce new technology, process and product consequently it is not adequately address according to current market demand.

In general, the researcher conclude that, appreciate the enterprise effort to apply BSC and Quality Management implement separately at all level of the enterprise and there is no appropriate awareness implementation of BSC in Quality Management Framework that support each other to measure the organization performance.

### **5.3. Recommendations**

Based on the finding and the conclusions the following suggestions were forwarded Berehanena Selame Printing Enterprise related to Perspectives and implementation of balanced scorecard in quality management framework.

- ✚ Since the finding of study proofed that the majority of the respondents have enough knowledge about BSC and QM. The enterprise use as an opportunity to disseminate information equally and evenly throughout the enterprise.
- ✚ BSPE need to have a systematic framework to ensure that performance evaluation system to be fair and consistent also designing effective performance evaluation system that encourages employee's commitment towards the achievement of organizational goals
- ✚ BSPE facilitate room for discussion with employees and their near boss about the task/work as well as improve of management commitments at each level. And developed appropriate performance management policy and strategy
- ✚ Regarding the system design creation of forms or templates it would be better that assure the participation of the employee are applicable.
- ✚ BSPE try to revise individually cascaded targets used to measures performance of individual and company progress.
- ✚ BSPE will be conduct study the target given periodically to its employees and need to reexamine the attainability of targets provided to employees in different level
- ✚ The BSPE conduct further research to find best way of mastering the current problem

related to key performance indicators. Besides this BSPE try to recreating interactive two way communication system that develop smooth communication within the organization

- ✚ To attain its organizational objectives and motivate employees towards better performance, attract and retain competent employees the current compensation and benefit package of BSPE should be revise and improved
- ✚ The existing IT will be supported with updated technology and professional staff to maintain balanced score card implementation in quality management framework with relevant information and equipped BSC software to evaluate performances rather than manual.
- ✚ Even if, Financial, customer, internal business process and learning, perspectives have some improvement, the enterprise to be done more activities for effective and efficient utilization of resource, for making the company world class, by using updated and adequate technology.

Therefore, the researcher forwarded possible suggestion that are the enterprise give more attention to excel the level of employees understanding and importance of Balanced Scorecard implementation in Quality Management Framework by facilitating training and workshop regarding with the integration of Balanced Scored Card and Quality Management.

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## Appendixes

### Appendixes A: questionnaire



## ST. MARY'S UNIVERSITY

### SCHOOL OF GRADUATE STUDIES

### INSTITUTE OF QUALITY AND PRODUCTIVITY MANAGEMENT

**Questionnaires filled by Berehanena Selame Printing Enterprise staff.**

**Researcher:** Dagnachew G/wold kidane

**Research Topic: Conceptualization and Implementation of Balanced Score Card in Quality Management Framework**

**Dear respondents;-**

I would like to express my sincere appreciation for your generous time and honest prompt responses.

**Objective:** This questionnaire is designed to collect information about. *“Perception and implementation of balanced Scorecard in Quality Management Framework”*. The information that you respond shall be used as a primary data in my case research which I am conducting as partial requirements of master’s degree at St Mary’s university under Institute of Quality and Productivity Management. Therefore, the information gathered will be used fully and with due attention for academic purpose only and I would like to assure you that the data collected will not be misused anyways.

#### **General Instructions:**

- ❖ There is no need of writing your name.
- ❖ In all cases where answer options are available please tick (√) in the appropriate box.
- ❖ For questions that demand your opinion, please try to honestly describe as per the questions on the space provided.
- ❖ If the space provided is not enough for your opinions, please use the back side of the paper by writing the question number.

## I. Personal Information

1. Your age

18-25  26-40  41-55  56-60

2. Sex

Male  Female

3. Highest formal education attended

3.1 High school graduate:

3.2 Technical school graduate:

graduate:

3.3 College diploma:

3.4 Bachelor's Degree:

3.5 Master's Degree:

3.6 PhD other (please state) \_\_\_\_\_

4. Years of service in the organization

0-4  5-9  10-19  20-30

above 30 years

5. Your current position (Job grade) \_\_\_\_\_

6. Years of service on the current job \_\_\_\_\_

**II. The following questions are associated with Opinion/ Views of Balanced Score Card in Quality Management Framework. And put a tick mark (√) in the box in front of the items of your choice.**

7. Do you have concepts and understanding about Balanced Score Card and Quality Management?

Yes  No

7.1 If your response to question No-7 is "yes" Please explain

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8. Does Berehanena Selam Printing Enterprise implement Balanced Score Card with quality



management frame work?

Balanced Score Card only  with quality management

9. Have you ever been participated in meetings with your near boss to discuss about your work/task since Berehanena Selam Printing Enterprise started Balanced Score Card implementation in Quality Management Framework?

Yes  No

10. If your response to question No-8 is “yes”, how often is your opinion accepted by your boss?

Always  Often  Sometimes  Never

11. Since the implementation of Balanced Score Card implementation in Quality Management Framework in the enterprise, how often do you have trainings or educational programs to update your skill/knowledge?

Always  Often  Sometimes

12. How do you find your job and personal target after BSC implementation in quality management framework in Berehanena Selam Printing Enterprise?

Interesting  Routine

Challenging but achievable  Somehow difficult to achieve

**Please put a tick mark (√) from question 13-15 in the box in front of the items of your choice.”1”means that you strongly disagree, „2””disagree, „3””neutral, „4””agree, and,„5””strongly agree.**

No	Perception	1	2	3	4	5
13	Do you think that the performance evaluation system of your organization is serving its purpose?					
14	Do you think that the performance evaluation system of the organization differentiates effective performer from non-effective –performer at all levels?					
15	Are you satisfied with Balanced Score Card and Quality Management as performance evaluation system in Berehanena Selam Printing Enterprise?					

16. How has your attitude been towards in the introduction of BSC in Quality Management Framework?

- 16.1 I have accepted it, but I have complaints
- 16.2 I have accepted it and, I don't have any complaint.
- 16.3 I never ever accepted BSC.
- 16.4 I initially accepted it, but I am now complaining.
- 16.5 Other (Please specify) \_\_\_\_\_

17. How do you rate the overall implementation of BSC in quality management framework in your enterprise?

**VH= Very High H =High MO=Moderate L=Low VL= Very Low**

No	Level of Implementation	VH	H	MO	L	VL
17.1	Implementing at Corporate level					
17.2	Implementing at team/Department level					
17.3	Implementing at individual Level					
		<b>VH</b>	<b>H</b>	<b>MO</b>	<b>L</b>	<b>VL</b>
18	Relevance of Balanced Score Card in quality management system as a measurement tool					

19. How frequently does each department monitor, follow up and evaluate the Balanced Score Card (BSC) implementation in quality management system?

- A. Everyday
- B. At the end of every week
- C. At the end of every month
- D. At the end of every quarter of the year
- E. There was no any mechanism

20. Which of the following mechanisms is used to evaluate individual performance?

- A. using BSC software
- B. Manual
- C. There was no any mechanism

**III. In this part of the questionnaire, there are questions that are related to conceptualization/understanding/ of BSC implementation in quality management framework as Performance measurement. Please use the following scale to indicate**

with each of the identified and put tick mark (√) in the box in front of the items of your choice."1"means that you strongly disagree, "2"disagree, "3"neutral, "4"agree, and,"5"strongly agree.

S/ N	21Understanding /Conceptualization	1		3	4	5
21.1	Quality Management(QM) and Balanced Score Card(BSC) have relationship in the organization operational performance measurement					
21.2.	QM and BSC have relationship with Customer focuses					
21.3	In QM and BSC implementation Training and education have great role in organization operational performance.					
21.4	Supplier chain management in the implementation of BSC in QM framework has it on contribution for organization operational performance					
21.5	Involvements of employees in the implementation of BSC in QM frameworks show the success of organizations operational performance.					
21.6	Strategic quality planning effectively contribute for implementation of BSCin QM frameworks through operational performance					
21.7	Teamwork in the implementation of BSC in QM framework s has impact in the operational performance the organizations					
21.8	Commitment of top-management has great role in the implementation of BSC in QM framework for fulfillment of organizations operational performance.					
21.9	Balanced Score card and Quality Management System aligned vertically to show the connectivity of the enterprises Strategy at each level.					
No.	<b>22. Performance Measurement</b>					
22. 1	The measures/KPI in each perspective is enough to measure Company Performance.					
22.2	The targets given in Balanced Score Card help Berehanena Selam Printing meet its Goal.					
22. 3	The Targets given in our divisions are achievable.					
22.4	The identified measures /KPI's/clearly Measure my work					
22.5	Each measures/KPI weighted based on their importance.					
22.6	I accept the targets given to me under the implementation of BSC in Quality Management framework.					
22.7	The time given to each KPI or Measures are enough to meet the target.					
No.	<b>23. Implementation</b>	1	2	3	4	5

23.1	I am satisfied with Balanced Score Card and Quality Management System as performance evaluation system in Berehanena Selam Printing Enterprise					
23.2	Berehanena Selam Printing Enterprise has adequate IT support to implement BSC in Quality Management system properly.					
23.3	The template that requires for the Performance evaluation is easy to use.					
23.4	The implementation of BSC in Quality Management Framework makes the Rewarding system(Bonus, annual increment) very attractive					
23.5	The performance evaluations after the implementation of BSC in Quality Management Framework become very interesting.					
23.6	I always get support from my supervisor (I have been consulted by my supervisors) before finalization of my targets under BSC in Quality Management Framework.					
23.7	I have frequently met with managers to discuss the progress towards the achievements of the Balanced Score Card in Quality Management Framework..					
23.8	There was effective two way communication on how to implement BSC in quality management framework.					

**IV. The Contribution of Balanced Score Card on four perspectives in the quality management framework. .”1”means that you strongly disagree, ,”2””disagree, ,”3””neutral, ,”4””agree, and,,”5””strongly agree.**

No	24. Customers Perspective	1	2	3	4	5
24.1	In my Division ,customer’ satisfaction used as a criterion to evaluate the performances after the implementation of Balanced Score Card.					
24.2	Berehanena Selam Printing Enterprise has rewards to the employees who have an important contribution to the increase of customers’ satisfaction.					
24.3	The marketing Division of Berehanena Selam Printing Enterprise focuses on its activities of customer relationships development.					
24.4	I observed that my internal or external customers’ satisfaction increased after the implementation of BSC in Quality Management Framework.					
24.5	In my division internal or external customer complaints are solved in a very short period of time after the implementation of BSC in Quality Management Framework.					
24.6	In my opinion, the number of customers increased after the implementation of BSC in Quality Management Framework.					
24.7	The customers’ compliance is declined after implementation of BSC in Quality Management Framework.					

No	25. Financial Perspective	1	2	3	4	5
25.1	Berehanena Selam Printing Enterprise uses its resource cost effectively after the implementation of BSC in Quality Management Framework..					
25.2	In my opinion, The Implementation of BSC in Quality Management Framework helps Berehanena Selam Printing Enterprise to increase its revenue.					
25.3	Balanced Score Card implementation in Quality Management Framework brings revenue growth and sustainable market share to my enterprise					
25.4	The implementation Of BSC in Quality Management Framework helps Berehanena Selam Printing Enterprise to reduce unnecessary resource wastage.					
25.5	Resources and company working time utilization improved after the implementation of BSC.					

*"1" means that you strongly disagree, "2" disagree, "3" neutral, "4" agree, and, "5" strongly agree.*

No.	26. Internal Process Perspective	1	2	3	4	5
26.1	Due to the implementation of BSC in the frame work of quality management in Berehanena Selam Printing Enterprise the service delivery time and effort is improved.					
26.2	After the implementation of BSC, Selam Printing Enterprise focus on key activities that make the company world class operator.					
26.3	I believe that there is improvement in marketing activities after implementation of BSC in Quality Management Framework.					
26.4	In my opinion, the work method and processes are improved after implementation of BSC in Quality Management Framework..					
26.5	BSC implementation in Quality Management Framework. is suitable to meet the increasing of diverse customer needs					

No.	2. Learning and Growth Perspective	1	2	3	4	5
27.1	There is adequate advanced technology in Berehanena Selam Printing Enterprise to achieve enterprise objectives.					
27.2	The training program given for me is appropriate to enhance my performance in work.					
27.3	The working environment is suitable to develop my job, knowledge and ability to advance my career.					
27.4	The implementation of BSC in Quality Management Framework. Enhances working culture of the enterprise.					
27.5	BSC and Quality Management gives much concern to the advancement of my career development					

**Many thanks for your cooperation!!**

## **Appendix B: Interview**



**ST. MARY'S UNIVERSITY**  
**SCHOOL OF GRADUATE STUDIES**  
**INSTITUTE OF QUALITY AND PRODUCTIVITY MANAGEMENT**

The following interview questions are designed to collect information about the perception of employees towards '*Perception and implementation of Balanced Score Card in Quality Management Framework*' in Berehanena Selam Printing Enterprise. The information shall be used as primary data in my case research which I am conducting my MSC under Quality and Productivity Management. The research is to be evaluated in terms of its contribution to our understanding of the practices of Balanced Score Card and Quality Management contribution to the improvement of Organizations performance. Finally, your genuine, honest and prompt response is a valuable input for the quality and successful completion of the project.

### **Interview Questions**

1. What is your position in your enterprise?
2. How many years have you served in this enterprise?
3. What is your educational background?
4. What do you understand about concepts and implementation of BSC in quality management framework?
5. Is there a proper BSC implementation in the Framework of Quality Management?
6. Do you believe that Balanced Score Card (BSC) is a valuable and a strategic performance measurement system to evaluate the performance of an organization in Quality Management Framework?
7. To what extent were department heads, employees and customers involved in the implementation BSC in Quality Management Framework?
8. What was the system (mechanism) developed to evaluate the evaluation result in BSPE regarding BSC implementation in Quality Management Framework?
9. Do you believe that enough training has been provided on the BSC implementation in Quality Management Framework and do employees believe that they have appropriate awareness about BSC and QMS in relation to measurement tools of organizational performance?
10. Is there any follow up in BSC implementation with the framework of Quality Management Framework?

**Many thanks for your cooperation!!**