

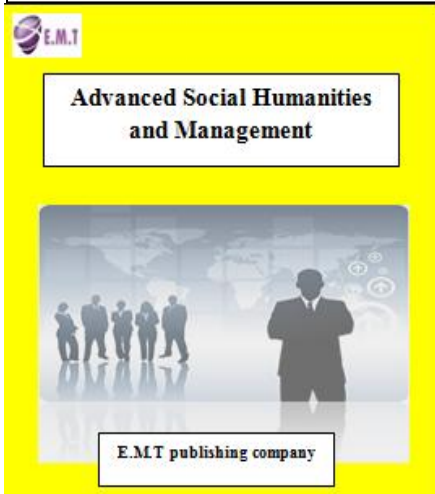
Strategy Map, Operational Atlas and Balanced Scorecard

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Abstract

The present study examines key strategy map in the correct version. Vision and strategy objectives in the context of a road map to be drawn. A strategy map is organized in parallel with strategic implications, this enables the organization to value creation processes in the short term, medium term and long term co-management. Map strategy with clear and comprehensive strategy to double the capacity of managers to implement the strategy. Strategy map framework for simple, one-page presentation, the causal relationships purposes, outcomes and strategies for integrating standards, goals and action strategy map and also provides a complete description of the synergy; this means that the full expression of the organization's strategy and its successful implementation is achieved.

Keywords: Balanced Scorecard, distance values, strategy map

1. Introduction

Today's economy where intangible assets, has become the main source of competitive advantage, the tools to define and measure knowledge assets and value creation strategies are needed. Most of today's organizations, through decentralized business units and teams, to carry out their operations. This unit is much closer to customers and teams. These organizations have realized the advantages of the intangible assets such activities. And relationships created by the staff to allow investment in physical assets and access to capital. The Balanced Scorecard framework to describe the activities of an organization from four different aspects of the work done by a number of factors. Companies and organizations are increasingly dependent increase in assets and intangible assets, a score card to have become an important tool for management control.) Avlvh and Niels, translated by Ali Soleimani, 2005) Since the advent of the 1992 Balanced Scorecard, Scorecard general frame or wishes to understand an organization's success. Current interest credit cards, increasing dependence organizations to reflect on their intangible assets. (Kaplan and Norton, translated Bakhtiari, 2005) since the vision and objectives of the strategy are depicted in the context of a road map, all goals and the financial and non-financial measures of the Balanced Scorecard, must be derived from the vision and strategy this method has become a tool for strategic management scorecard produced.

2. The evolution of Balanced Scorecard

In the late 1980s, numerous publications about the inefficient management of corporate performance assessment methods were published. Sall 1987 American Accounting Association's research showed that 60 percent of 206 financial managers and 64, executive director of American companies examined in this study were dissatisfied with the performance appraisal system of your company) Avlvh and Niels, translated by Ali Soleimani, 2005)

Consistent with research, academic and managerial incompetence to amend non-performance measurement systems, Kaplan and Norton suggested that the company's financial indicators and the selection process should only take and the desire to balance the stimulus measures of financial performance and future performance (performance measures) as well. During the research project with 12 companies, introduced the Balanced Scorecard approach to the management innovation, opened a new window for measuring the performance of the organization. The result of this research in an article titled "The balanced scorecard: measures that drive

performance, " which was published in the January 1992 issue of Harvard Business Review. (Kaplan and Norton, translated Bakhtiari, 2005)

2.1 Overview of the First Generation Balanced Scorecard

In the first article, Kaplan and Norton for a comprehensive assessment of organizational performance, four aspects were evaluated:

- customer perspective (in terms of how our customers?)
- perspective of internal processes (business process excellence in what we?)
- Learning and growth perspective (Can we have continued to improve and create value?)
- financial perspective (in terms of their shareholders how we (Kaplan and Norton, translating Atefi, 2011).

The first generation of a clear definition of the "Balanced Scorecard is?" Were not mentioned and only on the application scorecard and how it was dealt with other elements. From the 1990s, various definitions of the balanced scorecard was presented as:

- combination of financial and non-financial measures
- few measures between 15 to 25 gauge
- measures that have been classified in 4 perspectives.
- measures that have been associated with the selection of specific strategic objectives. (Kaplan and Norton, Atefi translated 2011) By defining a causal link between measures across a paper by Kaplan and Norton Balanced Scorecard was published in 1996, the second generation balanced scorecard was established.) Avlvh and Niels, translated by Ali Soleimani, 2005)

The second generation totaling Tuesday key event occurred:

1. The selection criterion is based on specific strategic objectives, ie the selection of 20 to 25 strategic goals in four perspectives of the balanced scorecard and then selecting one or more measures for each strategic objective
2. The determination of a causal link between strategic objectives which results in a model of strategic communication and planning the strategy map.

3- creation of four new management process based on them, the Balanced Scorecard is a performance measurement system, as a Strategic Management System changed. (Kaplan and Norton, translating Atefi, 2011)

The customer perspective in terms of strategy map (primary outcome measure) (Robert Kaplan and David Norton, translating Atefi Mohammad Reza, second edition, 2011)

Innovators balanced scorecard, balanced scorecard for the limitation of the first generation, in its second article, not just the scorecard as a performance measurement system, but as an expression of the management system and the role of the vision, mission and strategy of the organization in which they have said) Avlvh and Niels, translated by Ali Soleimani 2005) Kaplan and Norton in "using the Scorecard as a Strategic Management System", as they managers who use the Balanced Scorecard;

The possibility of receiving a score card that has defined four new management process and connect them to their strategic objectives with short-term measures.

Balanced Scorecard is an ideal, by creating a common understanding and translating strategy into objectives, measures, quantitative targets and performance measures for each of the four aspects of strategy can be expressed in the language of operation.

Because of the weakness of the second generation balanced scorecard as causal events depicted in the second generation, it was argued that it was inappropriate for many organizations and does not connect to the goals and vision of the interaction are limited. The strategic team, found that the pre-defined strategic objectives, the strategic intent to develop the major revision of the mission statement and core values of the organization can be achieved. The two- to three-year-purpose Strategic objectives should define and establish a clear picture of the overall objective logic and strategy of how to achieve this target is also introduced. Senior managers in their strategy has always divided into several central themes. The central themes allow organizations between long- and short-term priorities of the profits - which sometimes conflict with each Epistemology therefore compromise. Generally reflect the strategic implications of what needs to be done to achieve success. Themes strategic approach to segmentation strategy to provide several key process:

- create sustainable advantage
- increase the value of the customer
- achieve operational excellence

Good Citizen (Robert Kaplan and David Norton, Atefi translated 2011)

3. Plan a strategy based on the strategy map

Strategy Map is an architecture for the integration of various strategies and operations - which are scattered across the board - provided. Most of the strategic implications of vertical composition Ahdafnd the process perspective, where the operational strategies;

Come. However, the strategic themes can also be defined in terms of the balanced scorecard. The themes of the strategy is divided into several value creation process that requires strategic themes consistent with the value provided to its customers. A strategy map is organized by strategic themes and parallel to each other, the possibility to organize the value creation process of short-term and long-term co-management. The strategy is to create a map based on themes multitasking and several business units as well as the necessary approach for successful implementation of the strategy of protection. (Kaplan and Norton, translated Cheetgar, 2010) Strategy Map Strategy a clear picture of both favorable outcome (financial and customer perspectives and main process enabling infrastructure and personnel, systems, cultures, etc.) needed to achieve these outcomes will provided.

When using frames as structural and fundamental strategic concepts, strategy map easier to understand and transferred. The themes of the strategy and clearly show the causal hypotheses and a powerful structure for resource allocation, accountability and reporting are also provided.) Avlvh and Niels, translated by Ali Soleimani, 2005)

4. Select measures

Strategic themes, strategy logic is clear. Their overall strategy to a more detailed set of strategies, more understandable, logical control and coordination with related goals per share content. The next step in the process of strategic planning, creation and target measures for each strategic objective. (Robert Kaplan and David Norton, Parviz Bakhtiari translation, 2005) Select metrics for strategic purposes, emanating from Lord Kelvin believed that what he is talking about when he believed that it could be measured. So if you can not measure, so can not be further improved. (Lord Kelvin, 1984) Strategic objectives and strategic plans with their own diagrams, to provide short-term and long-term performance objectives are clear but we still need to make significant strategic and operational objectives, the selection criterion will be for them. Measures and the related agencies, aims to express their own words and enable the organization to pursue its progress in achieving its strategic goals. (Kaplan and Norton, translated Bakhtiari, 2005)

5. Select the time

If the measures for the development of the Balanced Scorecard, if the time is not coherent, success enables managers to fill the gap between its value and be able to achieve the goals outlined in Vision and the challenge facing the gap analysis to target high-value targets in a consistent and reasonable measures customer perspective, process, and learning and growth seems inevitable. The total value of the gap analysis, on the occasion of each strategic theme and set the target in each subject based on logical causal relationship strategy map; Facilitates target setting. Strategy to fill this gap. (Kaplan and Norton, translated Bakhtiari, 2005) Senior managers are able to target more detailed gap value for each strategic theme divide. The contents of the different routes and the total value is created, the value created by each of these contexts alone should raise the value of the gap. Target specified for each theme, the effect is related to the creation and presentation of content in different components reflecting the strategy. (Tracy and Vyrmsma, 1995)

6. Create strategy map

Ever since the early 1990s, hundreds of criteria has been established strategy, these criteria were evaluated for the strategy map and their properties in a single framework the strategy map was drawn. A Strategy Map Balanced Scorecard, the assumptions stated strategy. Strategy map, the process of converting intangible assets into tangible financial results and customer explains. The map provides a framework for describing and

managing directors at the start of the era of knowledge economy provides the foundation. Strategy Map Balanced Scorecard is a strategy used to describe a structure (eg, Fig. 5) Strategic plans and strategies to help organizations to form a coherent, integrated and systematic view. Most fetal outcomes framework "has been the best understanding of strategy" know well; beyond mere understanding, strategy maps, infrastructure management system for fast and effective implementation strategy provides. (Kaplan and Norton, translation Akbari 2009).

7. Implementation of the strategy strategy map

Map a strategy that is well structured, internal processes and the inter-relationship intangible asset will generate sustainable competitive advantages May show. Strategy, as Porter describes is successful when all integrated and coordinated actions and the company could offer better value to customers than competitors with lower cost, product leadership, comprehensive strategies with the client and exclusive space provided. Strategy Map and Balanced Scorecard should tell the company's strategy. We provide value for money, customer, internal processes and learning and development of intangible assets in the fund companies that have different strategies, in general, is different. Strategy Map and Balanced Scorecard, to reflect the company's strategy. (Porter, translated Jahangir and Mehrpouya, 2004) Sometimes the reduction of features that are not necessarily associated with customer satisfaction, costs and cost necessary for better performance characteristics, have a look below. For each of the strategic policies, business strategies to create maps they provide value to the customer, internal processes and capacity development coordination and learning show which leads to good financial performance. Finally, a successful business strategy, competitive environment where the company that can provide a significant amount of business value.

When it became clear positioning, corporate strategy can translate your strategy map and Balanced Scorecard. Porter says the essence of strategy is choosing distinct ways of doing things or perform tasks distinct from competitors. He continues: strategic fit between efforts to achieve and maintain competitive advantage is essential. Compliance with a set of interconnected activities, much harder to imitate a simple approach to sell or process technology; we can easily mimic the appearance of a product. Situations that are based on a system of measures, lasting than those based on single measures built. Maps strategy should follow the instructions. Strategic objectives, internal processes and learning and growth funds are not optimized separately, but must provide value to the company's strategy is to seek the funds to be integrated and coordinated. The organization plans to use this strategy, they should coordinate with their condition. (Kaplan and Norton, translation Akbari 2009)

8. Use the map to plan strategies for action

The static approach of corporate strategy strategy map is created. Quantitative targets, determine the timetable for the implementation of planning and approval procedures, strategy map is a tool to convert a dynamic synergy value.

The 6-step process (invented) by Kaplan and Norton, known as the scheduler is based on the logic of cause and effect, strategic plan has been developed which uses scenario planning to create a strategy map.

The six steps are:

8-1- defined between the shareholder / stakeholder (from the conditions favorable to the interests of shareholders): setting goals and values gap that must be filled. This stage is composed of three sub-steps:

8.1.1) defines the overall financial goals or mission and values

8.1.2) defines the objectives and the current situation with the desired distance

8.1.3) allocation between the objectives of growth and productivity

2. improve the value provided to the customer: customer identification purpose and values that provide a new source of value creation for their customers.

And sub-steps are:

8.2.1) to clarify the target customers

8.2.2) of the value provided to customers

8.2.3) selection criteria

8.2.4), the implementation of the objectives of the client's financial goals

3-schedule time to achieve sustainable results, showing how to fill the gap in the schedule Vgamhay subsidiary are as follows:

8-3-1) will determine the timetable for results

8.3.2) to determine the distance between the different themes

4. Identification of strategic themes (life processes) to determine the distance of the strategic themes and sub-steps are as follows:

8-4-1) Identification of critical processes (strategic themes) that have the most impact.

8-4-2) objectives and criteria

5. Identify and coordinate tangible assets, determining the readiness gap human capital, information capital and organizational capital.

And sub-steps are:

8-5-1) Identification of human capital, organizational and information needed to support the strategic processes

8.5.2) to assess the readiness of these assets to backup strategy

8-5-3) benchmarking and objectives

6. Identification and financial resources required for implementation of the strategic actions: financing strategy.

8-6-1) defining the specific actions needed to support the process and development of intangible assets

8-6-2) maintain transparency and financial resources

Strategy map, the strategy describes the logic and critical processes and increase the value of intangible assets backing it shows.

Balanced Scorecard Strategy Map factors that determine the criteria and targets but not only the identification of goals and objectives for achieving them. (Kaplan and Norton, translation Akbari 2009)

9. Conclusion

Map strategy with clear and comprehensive strategy to double the capacity of managers to implement the strategy. Strategy maps provide a framework for simple, one-page presentation, cause and effect relationships, goals, outcomes and strategies, the problem of lack of integration programs is solved. Proposition that the objectives stated in the strategy map, the criteria, objectives and measures are in the Balanced Scorecard. Strategy Map and Balanced Scorecard, which enables members to have a common understanding of the strategy.

In many organizations, the strategy map, mutations with a great performance of the administrative process has been facilitated by a clear strategy. Static map images of strategy and strategic outcomes and factors that determine the value of synergy. Objectives and identifying success factors in the strategy map, to test the feasibility of the strategy. Integration measures, targets and action strategy map, a complete description of the synergy provided; that is a perfect description of the organization's strategy and its successful implementation is achieved.

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