



CHALLENGES AND PROSPECTS OF BALANCED SCORE CARD /BSC/
IMPLEMENTATION: ACASE OF SILTE ZONE PUBLIC OFFICE, S
SNNPR, ETHIOPIA

MBA THESIS

ABDELA DETAMO

WOLKITE UNIVERSITY, WOLKITE, ETHIOPIA

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SNNPR, AND ETHIOPIA

ABDELA DETAMO

MAJOR ADVISOR:- AMDEMICHAELBERHANU (Ass. Prof)

CO-ADVISOR:- ALEMUTEREDA

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Advisor Approval Sheet

This is to certify that the thesis entitled “challenges and prospects of Balanced Scorecard Implementation: The Case of SilteZone Public Office,SNNPR,Ethiopia”. Submitted for the requirements for the degree of master’s with specialization in Business Administration studies, the graduate program of Management studies and has been carried out by Abdela Detamo with I.DNo.GSR/0003/11,under our supervision. Therefore, we recommend that the student has fulfilled the requirements and hence here by can submit the thesis to the department.

Name of major Advisor

Signature

AmdemichaelBerhanu(Assistant Professor)



Name of co-Advisor

Signature

AlemuTereda

Board of Examiners' Approval Sheet

As members of the Board of Examiners of the final Master's degree open defense, we certify that we have read and evaluated the thesis prepared by Abdela Detamo under the title “challenges and prospects of BSC implementation: in the case of Silte Zone Public Office, SNNPR, Ethiopia “and recommend that it be accepted as fulfilling the thesis requirement for the degree of Master of Business Administration/MBA/with Specialization. Board of examiners want accept it but, examine it in Master of program of the department of Management.

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Statement of Declaration

I, Abdela Detamo, hereby declare that the thesis entitled challenges and prospects of implementation of BSC: The case of Silte Zone is my original work and has not been presented for the degree in any other university, and all sources of material used for this thesis have been duly acknowledged.

Declared by: Abdela Detamo Signature: ----- Date -----

Abbreviations and Acronyms

BSC:	Balanced Score Card
CSA:	Central Statistical Agency
FGD:	Focus Group Discussion
LGOs:	Local Governments
Macs:	Ministry of public service
MBO:	Management by Objectives
MCS:	Ministry of Civil Service
MoFED:	Ministry of Finance and Economic Development
PDM:	Participation in Decision Making
SPM:	Strategic Planning and Management
SZPS:	Silte Zone Public office
TQM:	Total Quality Management

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ABSTRACT

The purpose of this study, an attempt was made to investigate whether BSC implementation in the Silte Zone Government office is successful or not, and find out the challenges and prospects of BSC implementation. This study adopted a descriptive design and employed both quantitative and qualitative approaches to achieve the research objectives. Data was collected from both primary and secondary source. Out of the 603 target population 240 were selected. The study adopted probability and non-probability sampling design methods. From this 222(92.5) managed to return. The collected data analyzed by Statistical package for Social sciences (SPSS, version 20). The finding show the major challenges and prospects that selected Public office in the five of perspective are organization working culture, top management commitment ,cascading process, employee involvement and challenges of selection of performance measures. It is possible to conclude that the top management commitment was visible during implementation of BSC , organization culture does support the full implementation of BSC, employee participation does highly developed the full implementation of BSC, there is providing excellent cascaded throughout the organization from the top to the low level and there is no challenges of selection of performance measures. So continuous guidance (direction), prompt corrective action, participate staff at all levels, enhance accountability through ownership of objectives and performance measures and desired employee behaviors.

Key Words: Performance, Implementation, Balanced Scorecard, Prospect, Challenge

CHAPTER ONE

INTRODUCTION

As the reflection of the entire study, this chapter presents the background, statement of the problem, research questions, objectives, significance, scope, limitation and organization of the study that lay the foundation for subsequent chapters.

1.1 Background of the Study

The Balanced Score Card (BSC) is a carefully selected set of quantifiable measures derived from an organization's strategy and is a management tool with three main elements namely; measurement system, strategic management system and communication (Bremser and Barsky 2004). It was introduced by Robert Kaplan and David Norton in 1992 to comprehensively evaluate performance (Kaplan & Norton, 2015). The authors explain further that the combination of financial and non-financial measures is a way to measure the success of an organization as well as provide a strategic control model to achieve its vision and strategic objectives (Kaplan & Norton, 2015).

As a measurement system, the BSC also allows managers to review tangible results (such as financial measures), as well also intangible assets such as customer perception, innovation, motivation and brand (Christesen, 2008). The BSC therefore takes the specific approach structure and components of a performance measurement system hence assurance of more profits to the firm's activities due to its business efficiency occasioned by the four important balanced perspectives (Christesen, 2008). For the balanced scorecard to work, (Kaplan and Norton (2015) suggest that organizations should articulate goals for time, quality, and performance and service while remaining sensitive to the cost of their products in order to build customer confidence and loyalty. Within the Balanced Scorecard lies an articulation of the linkage between performance measures and business strategy (Kaplan, & Norton, 2014).

The Balanced Scorecard is a modified version of the Strategic Plan Management .This measurement tool was born in America and rapidly expanded to various countries, such as the United Kingdom, Malaysia and South Africa, which are promising to solve organizational measurement problems (Lawson, 2008).

BSC is currently a widely accepted system of performance measurement and management at every corner of the world which is used to plan, implement, monitor and measure the performance of an organization using financial and non-financial metrics. the BSC has grown tremendously both in stature and adoption since its inception; it has been hailed as one of the 75 most influential business ideas of the 20th century and relied on in thousands of organizations spanning every conceivable type and size across the globe (Niven, 2005,IX)

All public institutions are compelled to re-engineer their services to become responsive, efficient and effective of their performance. The reforming aimed at promotion of efficiency and provision of effective services to the public. Therefore, Ethiopian Government subscribed to the implementation of BPR in public sector and also application of the BSC to sustain the spirit of BPR. Quite a number of years have elapsed since the introduction of BPR and in a later the BSC (CSRP, 2012).

In the researcher preliminary informal observation at the Silte Zone Public office (SZPS) have embark on developing and implementing BSC has taken nine years .In order to implement the BSC completely, much training was provided at top, middle and lower-level management which cost financial and material resources. It was coordinated by an ad hoc team to review and develop the strategy plan and prepare it for implementation process. But a plenty of perceived influencing factors are keeping apart the BSC from full implementation. Though creating constructive conditions for management tools is imperative to organizational development, studies are not conducted in the study areas. Therefore, balanced scorecard (BSC) has not yet known either in the right track or not, so the motive and purpose of this study is, therefore, to identify the major prospects derived from and prominent challenges encountered in implementing BSC in the study areas. It is also aimed to contribute to understanding of threats that are critical to BSC implementation and suggest solutions in Silte Zone selected public office.

1.2. Statement of the problems

Balanced scorecard used as a strategic performance management tool in private sectors is increasingly being used at the early roots. By modifying the earlier singular indicators, this adoption has facilitated the introduction of the balanced scorecard into public sector. Organizations in the public sector pose numerous obstacles to a healthy scorecard. The instruments developed to assess private sector performance are increasingly developing to control public sector performance with a multitude of complex changes leaving managers of public sector service organizations (Kureshi, 2011).

There are lots of perceived factors affecting the Balanced Scorecard's successful implementation. Selecting a program manager to lead a balanced scorecard implementation day activity is one of the most important resource decisions that an organization can make (David, 1999).

The balanced scorecard must be communicated to the employees in a language they understand, as this will help them understand how they are contributing to achieving the goals of the organization. Lack of an effective reward policy is a challenge which affects balanced scorecard implementation. This is because if the incentive program does not appreciate their contributions, the workers are not inspired to deliver on their goals. Another major factor is the problem related to lack of employee involvement and participation (Kirriir, 2015).

The research undertaken by different scholars discuss the implementation of BSC in private and rarely focused on public sector, due to its recent origin, BSC in Ethiopia, particularly public sector. Among the few researchs, Masresha (2015), Mamushet (2015), Adamitu, (2016), and Hiwot, (2015) studies conducted on factors affecting BSC implementation acknowledged as steppingstone on the issues of BSC in Ethiopian public sector.

Thus, earlier literatures identified some factors such as, difficult of performance evaluation system, organizational working ,challenges of strategic targets realistic, lack of reward system, the system does not supported with IT, lack of training and involvement, education and awareness creation.

As far as the researcher knowledge, there is no inclusive and comprehensive study on the influencing the successful implementation of BSC. Therefore, in this study, an attempt was made to investigate whether BSC implementation in the Silte Zone Government office is successful or not, and find out the challenges and prospects of BSC implementation. Thus, this gap leads to originate the general research question and was need to study the challenges and prospects of balanced scorecard (BSC) implementation. Due to this case the researcher was like to investigate the top management commitment, organizational culture, employee involvement, challenges selections of Performance measurement and cascading process the gap which is not identified in the prior studies. So, in the case of in Silte Zone selected Government office the above five major factors are discusses this study. This paper would therefore investigate the existing balanced scorecard challenges and prospects its implementation and put the recommendations of a suitable improvement that will enable the organizations for effective implementation of balanced scorecard tool.

1.2.1 Research Questions

On the basis of the problem statements discussed above will revolve around the following research questions.

- What do employees perceive about implementation of the BSC in the Silte Zone selected government offices?
- To What extent are the top management commitments, Knowledge and attitude towards overall implementation of BSC in the study area?
- Does organizational cultures are prospects for the implementation of balanced scorecard in the in the study area?
- What are achievements of cascading processes takes places at each level in the Silte Zone selected government offices?
- What existing of major challenges face in implementing of the selections of PMs in the study area?

1.3. Objectives of the Study

1.3.1. General Objectives

The general objective of this study was to identify the challenges and prospects of balanced scorecard (BSC) implementation in the Silte Zone government offices.

1.3.2. Specific Objectives

The following are specific objectives of the study: -

- To assess employee perceive about the BSC implementation of in the Silte Zone selected government offices?
- To identify the top management commitments, Knowledge and attitude towards overall implementation of BSC towards overall implementation of BSC in the study area?
- To analyze to what extents organizational cultures are prospects for the implementation of balanced scorecard in the in the study area?
- To assess cascading processes takes places at each level in the Silte Zone selected government offices?
- To analyze major challenges encountered in implementing of the selections Performance measurement in the study area?

1.4. Significance of the Study

The finding of the study was given a clue to the challenges and prospects implementation of BSC. It is also helpful for decision maker, consultant and trainer to identify the existing gap between the expected levels of implementation against the actual happening on the ground. It also broadens the horizon of the researcher and participant stakeholder in relation to principles and practical application of BSC in Silte Zone Public Offices. This study was highly significant by serving as a stepping stone in opening new opportunities for further study and it was fill the current gaps in empirical literature particularly in the public sector.

1.5. Scope/ Delimitation of the Study

This research was delimited to assessment of challenges and prospects of balanced scorecard (BSC) implementation mainly confined to the Silte Zone Public Offices. The temporal scope of this study is from 2004/5 onwards since this is the time when the BSC implementation launched in the Zone. Since it was difficult to conduct and manage the research at the whole woreda organizations, the data for this study was delimited to selecting woreda center permanent employees while the contract hired employees and catchment level workers were not included in this study. The reason for selecting government offices for the study is: - the organizations that first time implementation launched BSC, accessibility of information, work exposure and close observation of stated problems by the researcher. Due to time limitation, the study covers only the top management commitment, organizational culture, employee involvement, challenges selections of PMs and cascading the gap which is not identified in the prior studies

1.6. Limitation of the study

This part of the study can describe the potential challenges the researcher faced in this research. The major limitation seen countered include the following: time, secondary data especially shortage of similar studies in Ethiopian context , Lack of experience in conducting similar research, which in turn resulted in consuming much time & effort to carry out the study, Some of the questionnaires were not returned back due to different reasons, Insufficient time availed for the study exposed the researcher to tension & stress, Lack of cooperation among some individuals and organizations in providing data required for the study.

1.7. Organization of the Study

This study is organized in such a way that it contains five chapters. First chapter is introductory chapter and is focused on background of the study, statement of the Problem, objective of the study, significance of the study, scope of the Study and definition of key terms, Second chapter is literature review, and conceptual framework of the study, Chapter Three is research methodology, Description of the study area, sampling technique , Data collection method and data analysis procedure, Chapter Four was data analysis , data interpretation and discussion and finally Chapter Five focus on Summary of findings, Conclusions and Recommendations.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

2. INTRODUCTION

The primary purpose of this chapter is to get a hold of the theoretical and empirical understanding of the concept of the balanced scorecard. In doing this, the overall concept with the origin and meaning of the balanced scorecard is briefly stated and the over reliance of companies on financial measures is criticized. Then, the chapter briefly introduces of the components of balanced scorecard and what it takes to implement it. In the second parts of the chapter empirical literature which is reviewed in connection with the challenges of implementing the balanced scorecard are stated.

2.1 Theoretical literature review

2.1.1 The Origins of the Balanced Scorecard

According to Kaplan (2010), the conception of the performance measurement using both financial and non financial metrics dates back to 1950s when General Electronics Company introduced these two parameters to measure divisional performance for its business lines before it took its current form.

As Kaplan notes, it is unfortunate that the noble goals of the 1950s GE corporate project never got ingrained into the management system and incentive structure of GE's line business units (Kaplan, 2010, p.5)

As the traditional industry performance measurement systems mainly relied on financial information, they were subject to criticisms for ignoring other intangible assets which are critical drivers of future financial performance, and hence lack the ability to track overall organizational performance.

It was in response to these growing criticisms that the Balanced Scorecard was developed by Robert Kaplan, who was an accounting professor at Harvard University and David Norton, a consultant from the Boston area in 1992.

The BSC was, therefore, developed by its proponents in a way that can measure all aspects of an organization using four dimensions: customer, internal business process, learning & growth, and financial perspectives after extensive study made by Kaplan and Norton.

2.1.2 The Evolution of the Balanced Scorecard

The Balanced scorecard has significantly evolved from its early stage as impale financial and non-financial performance measurement framework to holistic strategic planning, management and execution tool of organizational strategies. The main reason for the evolution was due to empirical evidence of shortcomings found in preceding generations and the resulting growing criticisms by academicians, authors and management consultants. Despite the advocacy of these scholars; however, the primary management system for most companies, until the 1990s, used financial information almost exclusively and relied heavily on budgets to maintain focus on short-term performance (Kaplan, 2010, p.7).

According to Lawrie and Cobbold (2004), the evolution of BSC is represented by three generations: in the early 1990s, the focus was on developing financial and non-financial measures of performance (i.e using the four perspectives); in the mid 1990s the focus moved to aligning the measures with strategy (i.e. BSC began to align individual, team and process activities to organizational strategy, transformed from strategic measurement to core management tool linking measures in a cause and effect relationship), and in 2001 it took its current form as a strategy implementation tool.

2.1.3 Brief Overview of Performance Measurement

Ahmad (2012), notes that the idea of performance measurement is not a new concept although it was not recognized as a formal management practice until late 1960's. It is one of the most popular and widely accepted terms in today's public sector management which is adopted globally.

Cheng (2008) defines it as the system by which an organization monitors its operations and evaluates whether the organization is attaining its goals given the definitions above, it can be inferred that Performance measurement refers to any integrated, systematic approach to improve organizational performance and achieve strategic objectives through efficient allocation of resources and closely monitoring and reporting on how well the overall components of an organization are doing.

Ahmed (2012), also highlights that throughout the 1960s and 1970s, different performance measurement and management systems were introduced into the public sector, most of which were at their experimental stage.

It was around 1980s that interest in performance measurement and management had stirred from the academia to the public organizations around the world and different types of performance measurement were born, adopted and put into practice at the end of 1980s. Consequently, traditional performance measurement systems that were developed from cost and accounting systems were criticized for their weaknesses of being short term oriented, lacking strategic focus, and ignoring other elements that are critical for organizational success or failure. It was in an attempt to overcome such criticisms that performance measurement and management frameworks were developed in a way that integrate a more balanced view among internal and external factors, long term and short term aspects, and financial and non-financial measures. The four perspectives of the Scorecard approach, thus, represent one of the most prominent inventions of these frameworks which significantly transformed organizational performance measurement systems.

2.1.4 BSC as a Tool for Performance Measurement in Public Sector

The BSC is considered by internal (politicians, managers, councils) users as a good and useful tool for performance measurement in Local Governments LGOs (Malmi, 2009; Kaplan and Norton (1992) argue that the BSC is used to measure the financial and non-financial goals in public organizations as well as to clarify organizations' strategies. Kaplan and Norton (2001) also claim that the original intention of the BSC was to be used for profit making firms. However, the BSC can be applied in the Public Sector as well by putting customers at the top of the hierarchy. In public organizations, the focus is mostly on the citizens.

2.1.5 Brief Overview of BSC in Africa

Over the past decades, many African countries have reformed their public sector to improve efficiency, accountability and good governance as part of their efforts to improve service delivery & performance. Virtually every country in the region (Africa) has undergone some kind of civil service reform program (Van, W., 2001, p.84).

Currently most organizations in Africa have adopted BSC for their organizational performance measurement and management system to cope with the firm global and local competition. Use of the Balanced Scorecard is growing rapidly on the continent of Africa (BSI Africa, 2015).

According to Kamwachale (2011), the socio-cultural disparities between the African and the Western settings is quite wide in that the African framework is humanist, inclusive, socialist, community based in nature and stake holder oriented, whereas the Western framework is exclusive and share holder centered. He also argues that, because the current BSC model is developed to fit the Western socio-cultural framework which is based on maximization of share holders 'wealth, it contradicts the African inclusive and stake holder oriented governance. Thus, he stresses, it is not ideal and helpful to an organization operating in African environment; to implement the BSC effectively in African organizations, it should incorporate suppliers, government, competitors, community and environmental concerns. However, others argue that failure in implementation of BSC in some African organizations is due to lack of government and management commitment in addressing the basic requirements of BSC right from project initiation and throughout the implementation process in a continuous & consistent manner Yet there are sufficient evidences (eg. Kaplan, 2010, Niven, 2006) that BSC promotes significant improvements and enhances efficient resource allocation and utilization, improved work culture and system, enhanced customer satisfaction, and in general greater organizational performance if it is properly implemented and gets on time support, commitment and continuous monitoring from government and management at all levels regardless of level of advancement or cultural aspects of a nation or a continent.

2.1. 6 Brief Background of BSC in Ethiopia

According to (Mesfin, 2009), the Ministry of Capacity Building was established in 2002 to conduct capacity building activities and to establish unified leadership and direction of decentralized government organizations. It was later combined with the Federal Civil Service Department and in 2010, called Ministry of Civil Service.

The implementation of the Civil Service Reform Program (CSR), as part of the 14 national capacity building projects, was intended to respond to shortcomings in the administrative structure and the delivery of public service and to promote the country's overall development effort.

Mesfin (2009), further states that the introduction of the Public Sector Capacity Building Program (PSCBP) in 2004 laid the groundwork for numerous capacity building projects with the goal of enhancing the size, responsiveness and quality of public service delivery and fostering good governance at both federal, national and local levels. (Adebabay, 2011), points out that various management programs such as Strategic Planning and Management (SPM), Fast Wins, Goal Management, Business Process Re-engineering (BPR), BSC and recently the Civil Service Reform Army (Yelewt Serawit) have subsequently been implemented into Ethiopia's management structure to achieve the goals of the programmed

A MoFED report, (2012), also states that the implementation of BPR at all levels of governmental organizations and BSC is evident to this point in the majority of federal and regional institutions. Because BPR did not bring significant change in institutional efficiency, a later reformulation of Performance Based Management was implemented as a management, assessment, and communication methodology that followed the launch of the Balanced Scorecard.

2.1.8. Kaplan and Norton BSC Theory

According to Kaplan and Norton (2002), effective implementation of a balanced score card requires management of the organization to place a lot of emphasis on four BSC perspectives. These include; the financial perspective, internal business processes, the perspective of learning and growth and customer perspective.

A model for strategic performance measurement and management for high-performance organizations is presented in the Balanced Scorecard (BSC).

According to Kaplan and Norton (2001), the Balanced Scorecard translates the mission and strategy of an organization into a comprehensive set of performance measures providing the framework for a strategic measurement and management system. This strategic management system measures the performance of organizations from four balanced perspectives. (Kaplan and Norton , 2002).

2.1.9. Management by Objectives Theory

The concept of the Balanced Scorecard uses a "strategic measurement system" at the root of the theory, one of the most widely used methods of measurement and management is Goal Management.

According to Garengo. et.al, (2004), Objective Management is "a process whereby an organization's senior and subordinate managers jointly identify their common goals, define the major areas of responsibility of each individual in terms of their expected results, and use these measures as guidelines for the operation of the unit and the assessment of each of its members' contributions." In this definition the key is to involve subordinates in the process of setting goals. Research and implementation of prior objective-based management clearly influenced the development of Goals management. The earliest thinking on management functions and established the fourteen management principles, namely division of labor, job specialization, authority and responsibility, authority derived from expertise, leadership, skills and knowledge, unity of command (everyone has one manager and only one manager, Line of authority or chain of command, centralization, unity of direction, initiative or causes creativity and innovation, equity (fair treatment of employees, order or efficiency and career opportunities, discipline or enforcement of objectives, remuneration of staff or bonuses and profit sharing, stability and tenure of employees, subordination of individual interests to the common interest. Management by Objectives and the Balanced Scorecard are heavily influenced by the four management functions that includes; planning, organizing , leading and controlling (Neely, 2009).

2.1.10. Open-Book Management Theory

A major premise on which the Balanced Scorecard is built is that employees need to understand the business strategy and have information at their disposal that allows them to execute and adapt their actions to execute the strategy successfully. The theory of Open-Book Management clearly influences that idea. Jack Stack introduced the Great Game of Business concept of Open-Book Management. In this book Stack argues that "the best, most efficient, most profitable way to run a business is to give everyone in the business a voice to say how the business is run and a stake in the financial result, good or bad (Noell,2009)

Open-book management is revolutionary because conventional business operates under two hypotheses: a job must be defined as narrowly as possible and close, direct supervision is needed for workers. The most important steps in building this archaic paradigm for management are the development of engineering, engineering movement and professionalization of management as well as the establishment of a distinct management class and the emergence of the opponent unit.

Open-book management is a way to operate Business that focuses on helping the client make profits. According to Norreklit (2009) argues also that open-book management "takes certain common new management concepts such as democracy, Total Quality Management/ TQM, teams etc. Employees at an open-book organization understand why issues are being solved, cost savings made, delays minimized and customer satisfaction enhanced (Norreklit, 2009).

2.1.11. Stakeholders Theory

Ackermann and Eden (2001) encouraged stakeholders to engage in policy growth to make a balanced scorecard useful. They found that the strategic development process included two evaluations of stakeholders. In the first assessment, key stakeholders were identified and the relative strength of their relevant stakeholders was determined.

The second assessment, which was often ignored, aimed at mapping stakeholders' views of their power relative to other communities. Both assessments have enhanced the stakeholder's good understanding of negotiations and have provided an excellent foundation for aligning the new strategy with key players' needs.

2.1.12. Agency Theory

The Agency Theory is an economic division that explores conflicts of interest in the same assets between individuals with different interests. This is mostly a dispute between shareholders and executives and secondly between shareholders. This theory aims to establish an arrangement in which the work performed by one person (the principal) is decided by another the agent (Martinez, 2004).

The Thakkar (2007) balanced scorecard allows the multiple goals of many managers who oversee state-owned companies to be transferred to specific targets which are measures by specified parameters and weighted to reflected priorities. The plan requires continuous encouragement and guidance from top management for design and implementation.

2.1.7. The four pillars of balanced scorecard

From the Latin "prospectus," the etymology of the word perspective means "looking through" or "seeing clearly," which is precisely what the objectives of a balanced scorecard are: to examine the strategy, to make it clearer through the lens of different points of view (Niven, 2006), as mentioned in Masresha, (2015).

Perspectives are used in a balanced way to look in to organizations. Kaplan and Norton's first balanced scorecard listed four viewpoints. The two academics argued that only financial metrics were not adequate in the conventional way of evaluating success. It is important to include customers' viewpoints, internal processes and learning and development. In addition to the former financial viewpoint, three viewpoints clearly display the organizational results from various dimensions.

This allows businesses to track the immaterial assets required for potential growth (Kaplan and Norton, 1996). The four viewpoints are: the perspective of the client, the perspective for the internal process, learning and development, and the financial perspective (pujas, 2010). If the four viewpoints are fully understood and decided, whether the company is public or corporation, there is no balanced scoreboard. Any company needs to determine the viewpoints from which it can see the company clearly before developing and implementing a balanced scorecard.

2.1.7.1 Customer/Stakeholder Perspective:

Yamamoto (2007) defines customer value as the difference between the values the customer gains from owning and using a product and the cost of obtaining the product and it covers the total sum of product value, services value, personnel value and image value. The theory of consumption value according to Yamamoto (2007), must cover five consumption values namely, functional, social, emotional, epistemic and Conditional which influences customer choice before buying the goods or services and in view of that, Yamato says, a company must have a value philosophy (Yamamoto, 2007).

With the current competitive business environment of rapid development of technology, constant emerging of new products and high customer expectation due to available information and skills demands at companies commit themselves to “design, manufacture and deliver products, and to provide customers with value beyond the competitors, they can obtain a competitive advantage for sustainable development in the fierce market competition” (Li, 2009). This, the author adds, expands and develops customer satisfaction and customer loyalty in the new situation of market competition (Li, 2009).

To gain that competitive advantage Li states that organizations must use the cost and price strategy but most importantly they must take into account the evolvement of customer expectations, new entrants in the market who create new value positioning and may sway the customers, appreciate that old method of work must change, be proactive, aim for constant improvement of competitiveness and mode of operation to meet

The new requirements of the customer value positioning, take note that customers prefer up to date modern products, cost effective products and services, want to get exactly what they need, aim to be the first to enter the market, be innovative, control costs and improve quality, customize aim for brand loyalty, be a learning organization, and adopt a good organization culture (Li, 2009).

2.1.7.2 The financial perspective and organization performance

The financial perspective, according to Mackay (2005), encompasses the objectives and performance measures associated with the shareholders' perception and expectation of the organization. Christesen (2008) and Isoraite (2008) posit that the financial measure reveals the organizations past performance and may fail to give the status and predict the future and it does not cover the intangible assets of the organization.

In the financial perspectives the questions to consider include how to succeed financially, how the company will appear to our shareholders and it involves financial ratios and various cash flow measures to enable the company minimize cost of doing business through effective program me delivery and maximization of revenue and aims to deliver maximum to the customer at minimal cost (Isoraite, 2008; Kairu, Wafula, Okaka, Odera, & Akerele, 2013).

According to (Kairu et al., 2013) The financial measures also reveal whether measures indicate whether the organization's strategy implementation and execution are contributing to improvement of the bottom-line.

The performance measures for this perspective include; improved cost structure and increased assets utilization using the productivity improvement strategy, enhanced customer value and expanded revenue opportunities through revenue growth strategies (Kairu et al., 2013).

2.1.7.3 Learning, Development and Organizational performance

Training is the planned efforts by an organization to facilitate employee's learning of job related competencies that include knowledge, skills or behaviors that are critical for successful job performance. Training and development help to optimize the use of human resource in the endeavour to achieve the organizational goals as well as their individual goals (Osibanjo, Abiodun, & Adeniji, 2014). Additionally, training helps to develop and improve the organizational culture by building positive perception and feelings about the organization, creates better corporate image, that aids in organizational development because of more effective in decision making and problem solving acquired skills (Osibanjo et al., 2014).

Training and development demonstrates a commitment to keeping employees on the forefront of knowledge and practice (Osibanjo et al., 2014). Precise information and applicable knowledge made available via training and development assists performance, but erroneous information and irrational knowledge does the opposite (Levinthal & Rerup, 2006).

2.2 Empirical literature

2.2.1 Prospects & Challenges of BSC Implementation

Over the last two decades, a variety of research has been carried out by researchers from different disciplinary backgrounds and geographical areas to examine diverse aspects of the Balanced Scorecard implementation and came out with different findings.

Malina and Selto (2001) conducted a research to assess the relationships between communication and management control attributes and organizational effectiveness of the balanced scorecard.

Their study revealed that the implementation of BSC promoted significant opportunities to develop, communicate and implement strategy which affirms Kaplan and Norton's concept of causal relationship. Another study made by Davis and Albright (2004) revealed that significant improvements were found in service industries due to introduction of BSC to their management system.

In the study they made in the banking industry in the US, they found that superior financial performance was achieved by those banks adopting BSC compared to the non-BSC adopting ones. However, other empirical research findings indicate that there are different factors that hinder successful implementation of BSC in organizations.

Andon, Baxter and Mahama (2005), for instance, in their empirical study found that resistance from different individuals and groups in different organizations they studied posed significant challenges in successful implementation of the scorecard. Such individuals and groups felt they were threatened and the implementation of the BSC concept unable to serve their individual or group interests. As a result, they attempted to bring the BSC implementation to a standstill and continued doing their activities the old way. According to a recent survey on existing challenges of BSC implementation made by Behdad and Mohammad (2014), insufficient information system to support BSC, lack of top management support and dedication, organizational politics and the fact that BSC implementation is time consuming were the major challenges encountered in implementing the BSC. Moreover, a study conducted by Wickramasinghe, Gooneratne and Jayakody (2007) found that owner-managers' lack of commitment to the concept and having focus more interest on financial (lag) indicators was a serious challenge of the implementation process which discouraged innovative work environment. From this brief empirical literature review it can be drawn that BSC implementation is a complex process where organizations can benefit from, and encounter different challenges and obstacles in the implementation process.

2.2.2 Factors that affect the successful implementation of balanced scorecard

A study by Malmi (2009) using a survey research framework found that in many organizations a lack of proper job description among the workers is a key factor that greatly hinders the successful implementation of the Balanced Score Card. He noted that the absence of a consistent job description complicates the distribution of employee positions and responsibilities intended to facilitate the successful implementation of a balanced score card.

Kaplan, (2010), stated the importance of this causal relationship more precisely as follows: investments in employee training lead to improvements in service quality better service quality leads to higher customer satisfaction higher customer satisfaction leads to increased customer loyalty increased customer loyalty generates increased revenues and margins. A strategy is a set of hypotheses about cause and effect. Cause-and effect relationships can be expressed by a sequence of if-then statements....a properly constructed scorecard should tell the story of the business unit's strategy through such a sequence of cause-and effect relationships (Kaplan and Norton, 1996, p.149)

According to Pujas (2010) study, the public sector faced many obstacles in the implementation of a balanced scorecard; poor understanding of what BSC is; poor understanding and knowledge of the Balanced Scorecard led the initiative in the wrong direction at the very beginning of its implementation; lack of executive sponsorship; Lack of Integrated Scorecard education and training, strategy is not articulated in a Strategy Map, inadequate IT support, inadequate project team, not involving the whole company, inadequate Key Performance Indicators (KPIs), lack of coordination and communication.

2.2.3 Challenges of Balanced Scorecard Implementation

Despite many stories of successful implementation of BSC, significant number of organizations encountered different challenges right from introducing the concept in their organization throughout the implementation process.

It is evident from different related literature that majority of the organization shave either implemented the BSC, but without any significant improvement in their overall performance, or they have even given up in starting the concept.

According to Atkinson, (2006), it is estimated that 70% of BSC initiatives have failed without any contribution in performance. Kaplan and Norton (2001) identified two major challenges of the BSC Implementation in organizations: failure in design and process.

2.2.3.1 Failure in Design

A poorly designed Balanced Scorecard is one of the major reasons that may lead to failure BSC implementation. Such design is characterized by the following major features (Kaplan and Norton, 2001, p.360):

Too few measures in each perspective, leading to failure to obtain a balance between leading & lagging (financial & non-financial) indicators. Too many indicators without identifying the critical few: this makes the organization lose focus and be unable to find linkage between indicators. Failure to link measures to the strategy of an organization. This means the organization's strategy is not translated into action, thus, it does not obtain any benefit from the BSC.

2.2.3.2 Failure in Process

Process failures are the most common causes of failure in Balanced Scorecard implementation and include the following (Kaplan and Norton, 2001, p. 361): Lack of senior management commitment, and too few individuals involved, keeping the scorecard at the top and overly long development process. Given the facts above, it can be drawn that weaknesses of implementing bodies in continuously addressing the objectives and principles of the scorecard, undoubtedly, result in poor communication which, in turn, lead to lack of funders tending and support of the concept by organizational members and, thus, they may even resist and oppose it.

2.2.4 Prospects of BSC Implementation to an Organization

The balanced scorecard (BSC), together with corporate strategy, is a performance measurement and management system for enabling organizations achieve their strategy. In the last two decades, the BSC evolved from a simple performance measurement index to a tool that can effectively guide and implement strategic objectives and fulfill it in overall organizational activities. Bible, Kerr and Zanini, (2006) also stressed that the BSC eventually became a strategic performance management system centered on strategies for organizational performance measurement.

It began as a measurement system, translating an organization's strategy into an interconnected set of financial and nonfinancial measures used to communicate strategy, build alignment, inform decision making, power performance management, and prioritize resource allocation (Niven, 2005)

BSC is a widely applied performance measurement and management system across the globe and it is still under continuous study to add other features or improve its limitations such as to incorporate corporate social responsibility and suppliers „relation in the performance measurement. This may provide more refinement in providing adequate measures and making the BSC all rounded and holistic strategy and performance management system. Furthermore, the implementation of the BSC in an organization has a number of merits.

These include clarifying and gaining consensus about strategy, aligning departmental and personal goals to strategy, linking strategic objectives to long-term targets and annual budgets, identifying and aligning strategic initiatives, and obtaining feedback to learn about and improving strategy (Kaplan and Norton, 1996, Niven, 2005).

2.2.5 Organizational Culture and Training and Development

O'Reilly and Tushman (2013) stated that organizational culture lies at the heart of organizational norms that reflects the influence of organizational culture on creativity and innovation. It also plays an important role in creating an environment that enables learning and innovation to enable response to challenges, competitive threats or new opportunities (O'Reilly &Tushman, 2013). In view of this, managers should aim to create and influence an adaptive culture that enables training and development programs to avail the opportunities (Daft &Marcic, 2006).

Sussman and Siegal (2003), added that gaining competitive advantage through training and development, helps to integrate the organizational culture and social presence. Brooks and MuiyiaNafukho, (2006) add that organizational development leads to improved sustainability because it results in employee commitment in norms, values and objectives and continuous learning environment (Brooks &MuiyiaNafukho, 2006).

Thus, the loyalty of employee relies upon knowledge and awareness of culture that improves behavior of organization (Brooks &MuiyiaNafukho, 2006).

Studies done on the four contributions on culture namely; power distance, individualism, uncertainty avoidance and masculinity revealed the competitive advantage of an organization is attained through strong association and establishment of culture which helps in measuring limitation to overcome performance measurement (Rousseau, Ho, & Greenberg, 2006).

O'Reilly and Tushman (2013) stated that organizational culture lies at the heart of organizational norms that reflects the influence of organizational culture on creativity and innovation. It also plays an important role in creating such an environment that enables learning and innovative response to challenges, competitive threats or new opportunities. Thus, creating and influencing an adaptive culture is one of a manager's most important jobs and which training and development programs avail the opportunities (Daft & Marcic, 2006).

Precise information and applicable knowledge usually made available via training and development always assist performance, whereas erroneous information and irrational knowledge are likely to do the opposite (Levinthal & Rerup, 2006). Additionally, cultures provide cognitive frameworks through which people interpret what they observe and experience and provide language and referents to use in communicating with others (Yu & Wu, 2009).

Culture through the different training and development activities contribute schemes and scripts that can affect performance by providing preexisting ways of understanding what is occurring, how to evaluate it and what sequences of actions are appropriate to the situation (Noe, 2010). However, Sussman and Siegal (2003), asserted gaining competitive advantage which surrounds knowledge adoption and helps to integrate the organizational culture and social presence can actually explain

2.2.6 Top management commitment

BSC wants more than just a pioneer in effective implementation. Leadership should also involve an involved top management, full members via communication and collaboration, staying attached to the information at the lower level of the organization. Through constructive conflicts, the team finds consensus and creates and maintains the necessary background for the execution of the program (Eisenhardt, 1999).

According to the study conducted by Norlaila et al. (2013), indicates that dedication and buy-in to top management were the main factor in ensuring that resistance to change was effectively handled. They indicate that top management should make clear to the subordinate the concept of BSC and be a part of the BSC implementation committee to formulate the key performance indicators. Top management must be committed to providing a way to articulate what, why, how well the plan's aspects are in their organization (Glucin and Hogan, 2014). Further their study found that the top management commitment is measured by the levels of communication he / she holds, particularly with staff, with all stakeholders.

They pointed out that top management commitment is a forward driving force for implementing BSC otherwise; top management needs to eliminate targets for non-strategic initiatives. The role of top management is confidently visible in linking budget to the creation of the strategy (Glucin and Hogan, 2014).

Norlaila (2013) reveals in his research findings the value of commitment from top management to promoting the implementation of BSC. Hence, top management should give clear direction to help member of the BSC team be directed towards the desired result.

2.2.7 Organizational culture

Garengo et al. (2004), argues that the implementation and use of BSC as a performance measurement system is significantly affected by organizational culture and style of management .She said a stable culture, one that will systematically support the implementation of the strategy, is one that fosters a culture of partnership, unity, employee co-operation and teamwork.

This form of corporate culture would improve employee engagement and emphasis on efficiency within the company rather than resistance to rules and regulations or external factors that hinder performance. Also promoted the effective implementation of the BSC in its research finding Norlaila et al. (2013), noted steps to reduce resistance to changes in organizational culture.

2.2.8 Employee Involvement

According to Niven (2006), if the importance of employee participation is not recognized, the company may miss the opportunity to take advantage of employee experience, which is directly related to the areas in which they exert influence. If not personally involved, however, the workers would not be able to concentrate on the performance factors or prepare the plans and actions required to achieve the goals.

Davis (1996) stressed the importance of lower-level participation in the BSC initiative, assessing the BSC initiative of the organization. According to him, participation of staff at all levels in implementing BSC initiatives is a key to BSC progress. That will encourage proactive control and commitment to achieving their objectives

According to Pujas (2010), if the importance of employee involvement during the implementation process is not understood, the organization may lose the ability to take advantage of employee experience that is directly linked to the areas in which they exert control. Four relevant questions are intended to measure the level of participation in the organizations selected.

2.2.9 Cascading process

For Niven, 2006, “Cascading” refers to the process of developing Balanced Scorecard at each and every level of an organization. It translates high-level strategy into lower-level objectives and measures, creates alignment around the organization’s shared vision, and down to individuals, develops business processes scorecards that are aligned to corporate vision and strategy and develops individual scorecards aligned to business processes and support units objectives to tie rewards, recognition, and incentives to results.

Cascading a balanced scorecard means converting the company-wide scorecard into the first units of companies, support units or divisions, and then teams or individuals. The end result should be centered on all relevant levels of the company. Alignment of the organization should be clearly visible through strategy, using the strategy map, performance measures and goals, and initiatives. Scorecards should be used to enhance accountability through ownership of objectives and performance measures and desired employee behaviors should be encouraged with recognition and rewards (Clement, 2009).

2.2.10 Selection of Performance measures

Ketelhohn (1999) and Vasconcellos (1988) found that, it increases growth and execution of business strategy, identifies and selects successful strategies and key performance indicators, as well as enhancing employee awareness among corporate.

In addition, Forza(2000) supports a view to increasing teamwork and buy-in through staff engagement based on feedback from initiatives. But Braam and Nijssen (2004) argue that, if the steps are seen as an end rather than a means, then efficiency will be damaged.

A standardized scorecard measure must create a chain of connections between cause and effect, which communicates the strategy to all parts of the business (Kaplan and Norton, 1996). Study by Braam and Nijssen reveals that success metrics are often sabotaged, and distorted. This means the adoption of the BSC has unintended detrimental implications. The near-monitoring device could put people at risk. This may offer the feelings of mistrust in the management (Braam and Nijssen, 2004)

2.2.11 Conceptual Framework

Based on the research topic, objectives and questions, and the literature review discussed in sections above, the following framework has been developed.

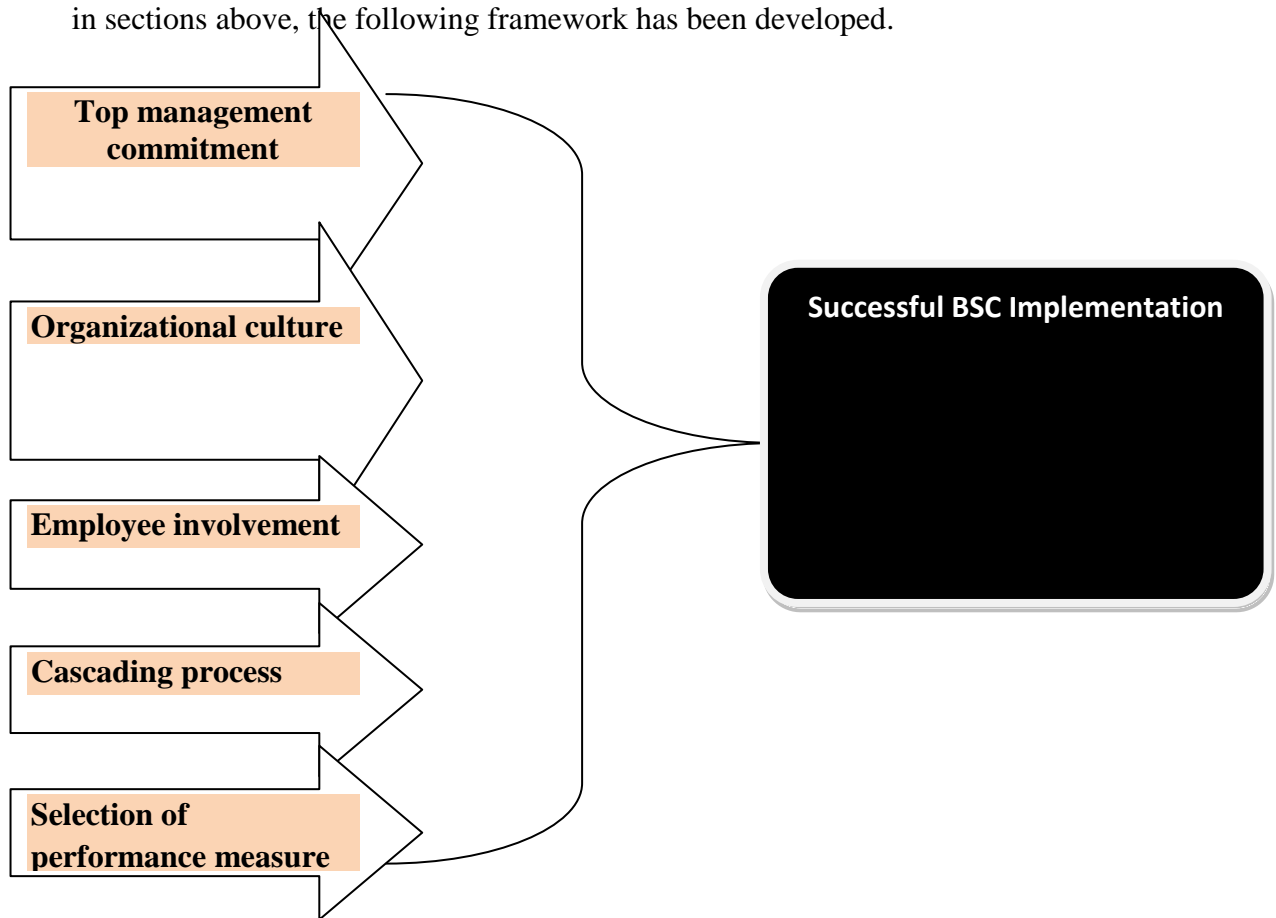


Figure 2.1 Conceptual Framework

Source: Adopted from (Pujas, 2010)

2.2.12 Research Gap Identified

Balanced scorecard with straight forward guidelines does not have a bottom line score or a single view: it is simply a collection of metrics. These critics usually include suggestions in their criticism about how to answer the postulated 'unanswered' question. The unanswered question, however, typically relates to things outside of the scope of the Balanced Scorecard itself, such as developing strategies. Several empirical studies link the use of Balanced Scorecards to improved decision-making or to improved financial results of businesses, although some research has been done in these areas. Due to its recent origin, BSC in Ethiopia, particularly in the public sector of Silte Zone, the research undertaken by various scholars discusses the implementation of BSC in the private and rarely focused on the public sector.

Among the few reports, Masresha (2015), Mamushet (2015), Adamitu (2016), and Hiwot (2015) attempted to discuss the Balanced Score Implementation Process and thus failed to effectively highlight the factors influencing main balanced score card Implementation. It is also clear that, due to the wide variations in the definition of 'what a balanced scorecard is, a broadcast usage survey has problems in this respect. Case studies of a single organization suffer from the 'lack of a direction' problem common to any study of organizational change. Hence, past studies and the theoretical review explained the opinions of different researchers on the use of a balanced score card, but none of the researchers explained clearly how public sector organizations should effectively implement a balanced score card, thus leaving some major gaps that call for a thorough study on the implementation of a balanced score card. The major gaps found by the study include; support for top management, organizational work culture, employee engagement, performance measures collection, cascading.

CHAPTER THREE

RESEARCH METHODOLOGY

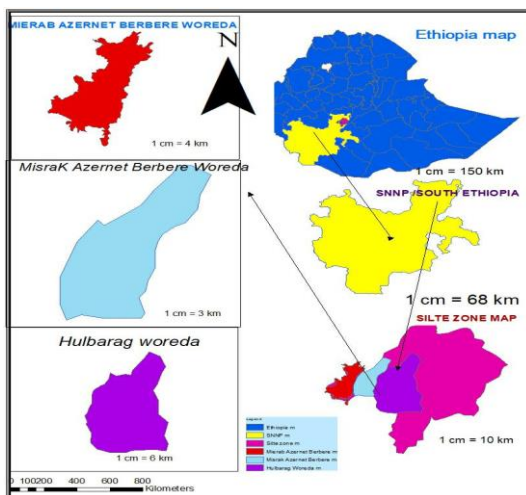
3.1. INTRODUCTION

This chapter briefly presents the methodology applied in the course of the study. Design of the research, sources of data, data collection technique, population of the study, sampling technique, sample size, reliability, validity and ethical considerations are highlighted.

3.1.1. Description of the Study Area

The study was conducted in Silte Zone administration at selected government offices of south nation nationalities and people regional government. It is surrounded south by Alaba on the south west by HadiaZone ,on the north by Gurage and on the east by the Oromia Region. Worabe is Capital of Silte zone found at a distance 161 Km far from Hawassa and 172 Km from Addis Ababa to the south west. Silte zone administration is one of south nation nationalities and people regional government covering an area of 2786.09square kilometer. Siltie is one of the central zones of the region with large plain land, mountainous area and plateaus. Based on the census conducted by central statistical agency of Ethiopia (CSA)the total population size of Silite zone population was 1,250,398 Were612,696 Malesand637,702females, only 787751 or6.28% are urban in habitants. The majority of the inhabitants were reported as Muslim, with 98.2% of the population reporting that belief, while 0.8%practiced Ethiopian Orthodox Christianity.

3.1 Administrative map



Administrative map of Silte Zone

3.1.2 Research Design

The research design which has been chosen for this research is descriptive research. Since Descriptive analysis involves collecting data about events, and then arranging, tabulating, illustrating, and explaining the collection of data (Kothari, 2004). Since descriptive research design has used both qualitative and quantitative analysis methods, it has helped the researcher collect the results and analyzes them by means of visual aids such as graphs and charts. The rationale for the use of these methods is that such studies are more helpful to describe and interpret to better meet the objectives of the study set out under challenges and prospects BSC implementation in selected Woredas of 8 public offices

3.1.3 Source of data

The study largely depends on primary data, which is collected through survey method by using standard questionnaires that was arranged in 5-point Likert,s scale. In addition to primary data, variety of secondary data including printed documents which is held by the office was used to develop questionnaire used for the study. The advantages of these were that noticeably saved time. The researcher was the primary data collection methodologies such as questionnaire, interview in order to address the extent of BSC implemented in selected Woreda of 8 public office, challenges and prospects of in the implementation of BSC and Stake holders realize about implementation of BSC in public office.

Document Review:-Documents can be a source of data collection as an alternative and supplementary to interview and Focus group discussion. Such as official documents, plans, reports, checklists, strategic manual of leadership on implementation of BSC, performance Evaluation manual of selected Woredas of 8 public offices (2007 EC).

3.1.4. Data Collection Techniques

Non-management staffs, management members and Head of Zone and woredas Public services office were communicated to collect the relevant data by means of primary data collection methods (questionnaire and interview).The questionnaires was address in both close and open ended form and Likert type scale of measurement was to determine the level of agreement or disagreement represented by numerical values ranging from one to five.

The open ended questions were aimed to enable to discover the feelings, opinions, and practical experiences of performers about prospects and challenges of BSC implementation. Interviews were conducted at premises of Head of public services office.

3.1.5 Research Approach

According to Creswell et al. (2002), mixed research is preferable because one data resource might not be sufficient, initial results need to be explained further, a second method is needed to enhance a primary method, and the project has multi-phase. For the sake of this study, the researcher was use a mixed approach to research. It focuses, as a method, on the collection, analysis and mixing of both quantitative and qualitative data in a single study or series of studies.

3.1.6. Population of the Study

The population for this study was non-management, management and Head of Zone and woredas public services office. Target population is all the members of a real and hypothetical set of people, events and objects to which we wish to generalize the results of our research, (Borg and Gall, 1989). The target populations of this study were includes employees and leaders. More specifically, the target population of this study were 120 management and 483 non-management members and 9 of management members were part of the Head of Zone and woredas public services office..

. 3.1.7. Sampling Techniques and Sample Size

Both probability and non-probability (simple random and purposive) sampling techniques was applied for this study. The rationale for applying the simple random sampling is aimed to have equal probability of selection for the entire population and purposive sampling made possible to intentionally select key informants who had more exposure and experience in the implementation process of BSC in public office. To randomly select participants, sample frame of target population was obtained from Payroll Team of HRM process of the office. Lottery 'method was drawing samples from each group (i.e. management and non-management. Therefore, male 433 women 170 total 603, from this total number there are 240sample size.

The sample size for this study was using the following formula which was developed by Yamane Taro (1967) the sample size of each stratum is proportionate to the population size of the stratum. Strata sample sizes are determined by the following equation: $n_h = (N_h / N) * n$ Where n_h is the sample size for stratum h , N_h is the population size for stratum h , N is total population size, and n is total sample size. The sample size of the total respondents had been determined by using Yamane (1967:886) a simplified formula. According to Yamane the formula is assumed that a 95% confidence level and the error term is 5% and the equation is as follows:

$$n = \frac{N}{1 + N(0.05)^2}$$

$$n = \frac{603}{1 + 603(0.05)^2}$$

$$n = 240$$

Where n is the sample size, N is the total population size, $1 - e^2$ designates the probability of the event occurring and e is the level of precision or error limit. From the total respondents, in order to determine the sample size of each organization, the researcher will use Walpole (1982) formula to select sample respondents from each organization.

Where: n_i = No of employee in each organization size required

N_i = Total No of staffs in each organization

N = Total study population = Total sample size used for the study

Table 3.1. Population by Woredas

	Total employees			Sample size	Total sample size
	M	F	T		
MisrakAzarnetBerbereWoreda	155	58	213	85	85
MerabeAzarnetBerbereWoreda	145	57	202	80	80
HulbaragWoreda	133	55	188	75	75
Total	433	170	603		240

Source: Woredas public services and Human resource development Office

Silte Zone Public Offices has 10 woredas. Since it was difficult to conduct and manage the research at the whole woredas organizations

According to Orodho (2003), 10 per cent -50 per cent of the study area's total population gives impartial representation. Based on this principle 30% was use from the three (3) selected woredas administration, the researcher was force to choose only 8 (eight) office from the three stratum by using simple random sampling (lottery) method. The reason for selecting the 8 Public Offices for the study is (i) one of the organizations that first time implementation launched BSC, and (ii) accessibility of information, work exposure and close observation of stated problems by the researcher.

3.1.8. Data Collection Procedure

Interviews were communicated at Head Office of Zone and woredas in their 9 staff members (i.e. 3 Zone Public services member of top management, 6Woredas Head of Public services office and 24 Non-management employees were conducted focus group discussion (FGD)) who the researcher believed to have sufficient background knowledge regarding BSC implementation in the office to obtain more information and understanding in areas that were not covered through questionnaires.

3.1.8.1 Questionnaire

Questionnaire was used as the main instruments to collect data from the employees of the 8 (eight) office. Many approaches to data collection are preferred, aiming to provide an avenue for more respondents to obtain correct and appropriate information. Open ended questionnaire also provides confidentiality to the respondents to enable them complete the questionnaire honestly; and its use also tends to increase the response rate (Khomba, 2011) as cited by (Masresha, 2015). That is why the researcher chooses a Likert scale survey questionnaire as the main instrument to gather quantitative data for this study.

The questionnaires were filled by the total number of 240 respondents that are chosen by using simple random sampling technique. But among the total questionnaires distributed 18 were discarded because of incompleteness of data and 18 questionnaires were not returned.

3.1.8.2 Focus Group discussion.

Holloway and Wheeler (2002) state that, researcher's interview participant in focus group discussions with common features or experiences for the purpose of generating ideas, thoughts and perceptions about specific topics or certain issues related to an area of interest.

In this study the researcher had conducted focus group discussion with strategy teams who follow up the implementation process of BSC in their respective office. In each office there is "BSC strategy team" having 3-5 members who are burdened with the responsibility of following up the implementation of BSC. Therefore, in focus group discussion, these groups are targeted to elicit information and the respondents were also been chosen by using purposive sampling techniques. General the number of participant in FGD were 24 individuals.

3.1.8.3. Interview

Semi-structured interview had also prepared for significant informants. This type of data collection method had been chosen, because it acquires knowledge about issues that need to be answered, including annual reports, plans and important information's not anticipated by using a questionnaire. The principal informants were Head of the organization, member of top management and Non- management employees. These respondents were also chosen by using purposive sampling techniques, because the researcher believed that, those expertise and core leaders having a good understanding on BSC may give reliable information that increase the rigor of the research. Therefore, there are about around 33 people participating in the interview.

3.1.9 Data collection tools

According to Parahoo (1997), the tool used to collect data is a research instrument. An instrument is an instrument designed to measure knowledge; attitude and competencies. Two data collection tools will be use to gather data from different sources. This study was use questionnaires to collect data for employees and leaders. Questionnaires were developing for 240 respondents to assess challenge and prospects of BSC implementation.

Initially the questionnaires was prepared in Amharic to generate the idea and translated in to English. The questionnaires included both open ended and close ended items. The close ended items was formulate in five-point liker scale (strongly disagree=1, Disagree=2, Somehow=3, Agree=4, and strongly agree=5) and open-ended items was provide for the respondents to freely express their ideas. Data collectors who are works at each selected government offices were recruiting for administering the questionnaire. The researcher was monitoring the process of data collection.

3.1.10. Methods of Data Analysis

Findings of the study are categorized and presented under thematic areas and analyzed using different descriptive statistical tools such as graphs, pie charts, tables and percentages accompanied by supporting qualitative information. Software Package for Social Sciences (SPSS) was applied in analyzing the data.

3.1.11 the pilot Test

In this regard, the researcher pilot-tested all the survey questions designed for this study before administered to the respondents. The pilot test was conducted with the employees and leaders in Alichu Woreda that were excluded from the actual sample of the study. The collected data for the pilot test was checked by using Cronbach's alpha coefficient. Based on the pilot test, the reliability coefficient of the instrument was found on average 0.962 which indicates that the survey questions were reliable for the study since the reliability test result above >0.7 can be taken as reliable for testing participant's perception about a given field of study

3.1.12 Reliability and Validity

3.1.12.1 Reliability

Reliability refers to replication of the same results when the same methods are implemented under the same conditions for the same population. Reliability also refers to the accuracy, stability, or reliability of the results. Whenever an investigator measures a variable, he or she wants to make sure that the measurement delivers consistent and reliable results (Cooper & Schindler 2003).

A reliable measurement is one which gives the same results as it did the first time if repeated a second time. If the findings are different the test is inaccurate (Mugenda & Mugenda 2008).

This study's reliability was used as a method to solve the question of the errors and biases in a sample. To ensure the reliability of the research results, this study was conducted by comparing questionnaires, interviews and focus group discussions under similar circumstances, pre-testing the research instruments, re-structuring and re-defining the questionnaires and correcting certain wordings in a way that was understood by the respondents. Before the last questionnaires were distributed, a pilot test of 50 questionnaires was distributed among employees at other selected woredas level. The questionnaires were administered twice to different groups of respondents and the findings revealed similar results. This may indicate the reliability of the research instruments.

Table 3.2. Reliability Statistics

Cronbach's Alpha	N of Items
.952	36

Table 3.3. Reliability Statistics

	Cronbach's Alpha	No of Items
The top management commitment	.943	11
Employee involvement	.862	5
Challenges/selections of Performance Measurement	.844	7
Cascading process	.873	6
Organizational culture	.859	7

3.11.3 Reliability Test

Reliability is a central concept in measurement and it means consistency in terms of stability and internal consistency. The reliability coefficient Cronbach Alpha (coefficient Alpha) was analyzed by using SPSS V 20.

Therefore, the coefficients of reliability of items measuring all variables were found to be Cronbach's alpha $\alpha = 0.952$. Hence, the instrument can be accepted as a reliable because the reliability coefficient, alpha > 0.7 . These statistics used to test the internal consistency of responses for variables.

3.11.4 Validity

Validity deals with the correctness and completeness of the research, it includes checking whether valid data included and unnecessary data excluded or not. Also Validity refers to the extent to which an instrument measures what is supposed to measure. If a measurement is valid, it is also reliable (Joppe 2000).

In this research, questionnaires were as a significant source of required data collection. But only questionnaire does not provide sufficient details concerning the evaluation of factors influencing the implementation of BSC. As a result, the researcher also was interview with the office head, planning stakeholders and discussed focus group with members of the change committee. Thus, these interviews and focus group discussions help meet the gaps that the researcher did not get from the questionnaire and triangulate the above-mentioned information, and exclude unnecessary responses from the respondents. A stratified sampling approach was to measure the sample size to generalize the results from sample to population.

3.11.5. Ethical Considerations

A formal letter obtained from wolkite University Graduate School, and submitted to all the bodies concerned for their cooperation, indicating that the research process is for problem solving purposes only. Before collecting data, the researcher was clearly informed of the purpose of the strictly academic study. In addition, a researcher was instructing to participants by explaining to them that the analysis would not log their names and other hints of their status. During data presentation, analysis and interpretation, the researcher also was not personalizing any of the respondents' responses. Finally, all of the materials used in the study are fully recognized for avoiding plagiarism.

CHAPTER FOUR

Data Presentation Analysis and Interpretation

4.1. Profile of Respondents

The researcher of this study had administered a total of 240 questionnaires to employees of eight selected public sector Office and 222 (92.5%) were returned. 18 respondents failed to return questionnaires because of meeting, training and social problems. The results obtained and the analysis of the responses to questions is presented below. Therefore, 222 questionnaires were analyzed with the help of statistical software program like SPSS 20 and presented below.

4.1.1 Gender

The first part of the questionnaire consists of the demographic information of the participants and request a limited amount of information related to personal and professional characteristics of respondents. Accordingly, the variables about the respondents were summarized and described in the following figure

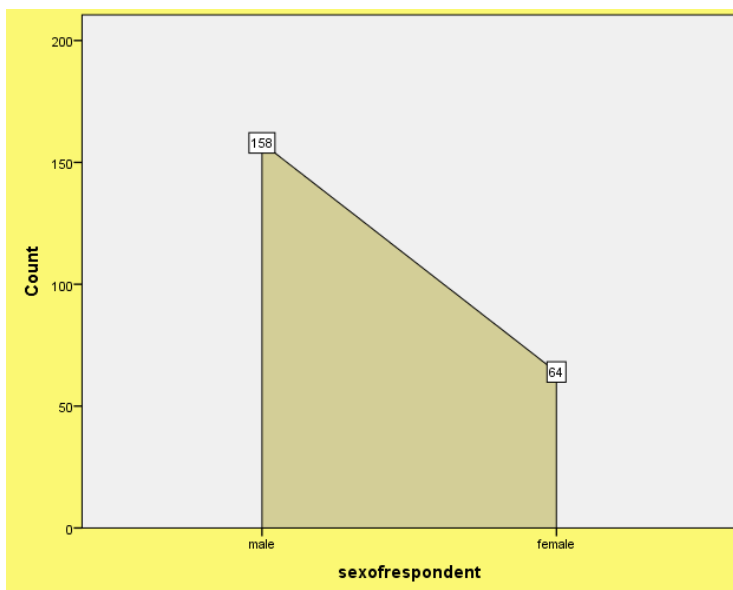


Figure4.1. Gender proportion of respondent

From the figure 4.1. Above clearly indicated that, 158 (71.17%) of the respondents were male and the remaining 64(28.8%) of the respondents were female. This indicates that, more than half employees in the selected public Office were male as compared to the females and the sector Office were dominated by male employees and females' participation was low relative to male.

4.1.2 Age of respondent

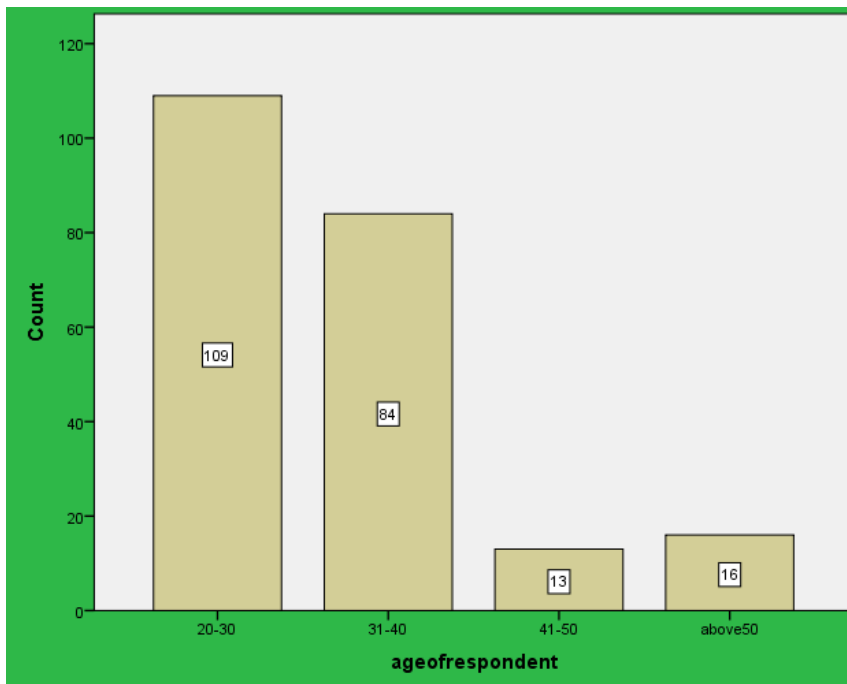


Figure 4.2 Age proportion of respondent

Regarding the age of the respondents, the largest age category 109 (49.1%) was between the age group 20-30 years. On the other hand, 84 (37.8%) of the respondents were between the age range of 31-41 years. Whereas, 16 (7.2%) and 13 (5.9%) indicates that their age was above 50 age groups and 41-50 age groups respectively. This indicates that, the majorities of the respondents were within the age range of 20-30, which implied that the workforce composition of the respondent is young and thus may require a strong human resource development program

4.1.3 Education level

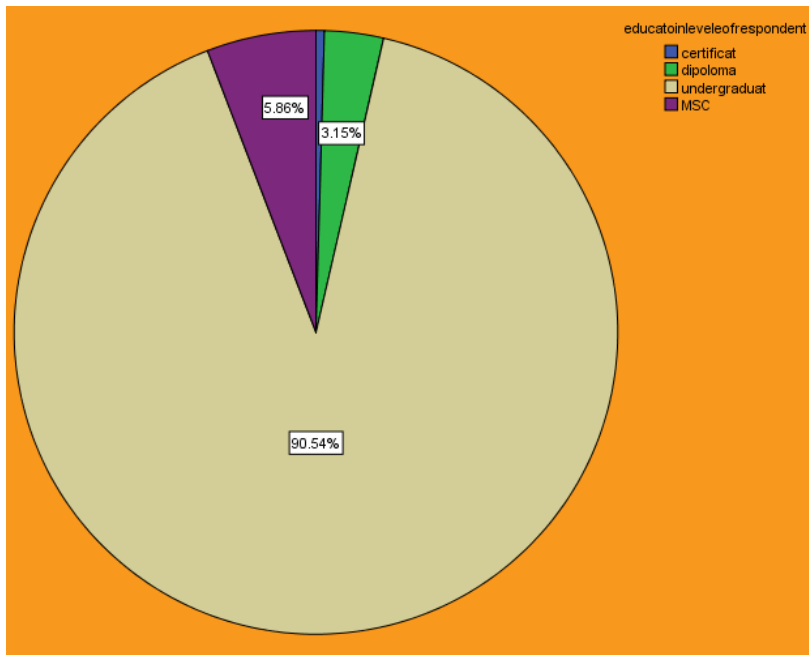


Figure 4.3academic proportion of respondent

The figure demonstrates that, the greater part of the sample group was holding a first degree which 201 (90.54%) of the respondents were first degree holders, 7 (3.15%) respondents were diploma and 13 (5.9%) respondents were master graduates, only 1 (.5%) respondent were below the diploma . This shows that, most of the respondents have the first degree educational qualification. Therefore, they are able to understand the concept of BSC implementation and its influencing factors which are occurred in their office and they have the ability to put positive influence on BSC implementation. From this data shows that, majority of the respondent's educational qualification were first degree. This implies that the sample group was selected woreda were qualified with first degree.

4.1. 4Work experience

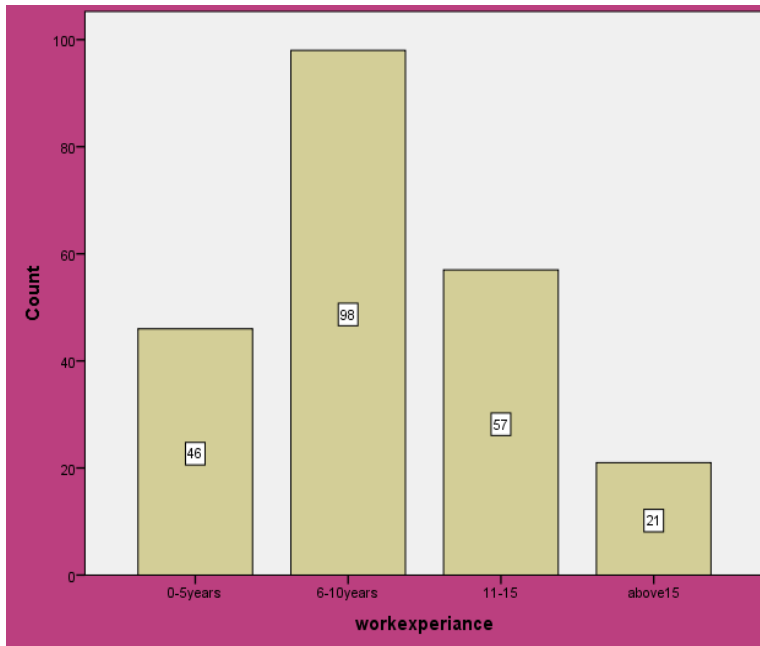


Figure 4.4 Work experience of respondent

As indicated in the figure 4.4, the respondents who have served from 6-10 years representing 98(44.1%) formed the majority, at the same time as respondents who have 11-15years' experience followed with a frequency of 57 representing 25.7%. The remaining respondents who have between 0-5years years experience, and above15 years' experience result 46 (20.7%) and 21 (9.5%) respectively. This tells us, most of employees in the sector public are more experienced in their position.

Table 4.1: marital status of respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
married	161	72.5	72.5	72.5
single	61	27.5	27.5	100.0
Total	222	100.0	100.0	

Source: Researcher own survey (2021)

Regarding their marital status, the majority of respondents which is 161(72.5%) were married or living together followed by single 61 (27.5%)

Table 4.2. Role of respondent

	Frequency	Percent	Valid Percent	Cumulative Percent
Management member	67	30.2	30.2	30.2
Valid employee	154	69.4	69.4	99.5
3	1	.5	.5	100.0
Total	222	100.0	100.0	

Source: Researcher own survey (2021)

The respondents were asked to indicate their job position and found that the majority of respondents accounting for 154(69.4%) respondents were engaged only employee, whereas, the remaining were 67(30.2%) of them were management members that were working in the selected public organizations. This indicates that, the majority of the respondents were employees that are more concerned about the implementation of BSC .we can understand that the experiences of respondents were found to be adequate in order to provide enough information regarding BSC implementation in the Woredas.

Table 4.3. Top Management Support

No	variables	respondents	scale					Mean
			SDA	DA	N	A	SA	
1	Top management's role is visible in BSC implementation	N 222	6	25	71	88	32	3.52
		% 100	2.7	11.3	32.0	39.6	14.4	
2	Top management has sufficient understanding on BSC concept	N 222	1	26	77	76	42	3.59
		% 100	.5	11.7	34.7	34.2	18.9	

3	There is involvement from top management on the implementation of BSC	N 222	6	33	71	91	21	3.4
		% 100	2.7	14.9	32.0	41.0	9.5	
4	Top management create sense of urgency and need of BSC	N 222	10	29	88	79	16	3.28
		% 100	4.5	13.1	39.6	35.6	7.2	
5	Top management set vision and align it with strategy (theme)	N 222	5	20	75	85	37	3.58
		% 100	2.3	9.0	33.8	38.3	16.7	
6	Top management is strategic based than performing routine function	N222	5	20	73	78	46	3.63
		% 100	2.3	9.0	32.9	35.1	20.7	
7	Top management is competent enough to communicate BSC's importance to stakeholders and employees.	N222	4	28	79	64	47	3.55
		% 100	1.8	12.6	35.6	28.8	21.2	
8	Top management identify change resistance and work on it	N222	4	22	88	71	37	3.52
		% 100	1.8	9.9	39.6	32.0	16.7	
9	BSC implementation is taking place through constant follow up from top management	N	5	38	83	72	24	3.32
		% 100	2.3	17.1	37.4	32.4	10.8	

10	BSC is one of the agenda of top management regularly	N	7	32	83	69	31	3.38
		% 100	3.2	14.4	37.4	31.1	14.0	
		% 100	6.8	21.2	36.0	31.1	5.5	
Aggregate mean								3.44

SDA = Strongly Disagree, DA = Disagree, N = neutral, A= Agree and SA =strongly agree

Source: Own field Survey (2021)

As indicated Table 4.3, Item 1 show that, out of 222 respondents 6 (2.7%) and 25 (11.3%) of the leaders and employees were strongly disagreed and disagreed respectively about Top management's role is visible in BSC implementation. But 71 (32.0%) neutral, the remaining, 88 (39.6%) and 32 (14.4%) respondents had agreed and strongly agreed respectively. Accordingly, as Table 4.3, shows, with regard to Top management's role 54.1% of employees perceived that Top management's role is visible in BSC implementation. 13.96% of them were disagreed and (31.98%) of the employees were Neutral toward the Top management's role is visible in BSC implementation. The mean score 3.52 and std. deviation 0.964 confirmed that the statement is positively taken up by the respondents. This indicates that during implementation of BSC the top management role is visible in creating participatory environment awareness on vision, mission and values of organization.

Item 2 in Table 4.3, 1 (.5 %) and 26 (11.7%) Employees and leader were strongly disagreed and disagreed about Top management has sufficient understanding on BSC concept. 77 (34.7%) of the respondents were neutral 76 (34.2%) and 42 (18.9%) of the respondents were agreed and strongly agree respectively. This implies 53.2% of the employees perceived that management has sufficient understanding on BSC concept, 12.2% disagreed and the rest of the employees were neutral to the Top management has sufficient understanding on BSC concept. The 3.59 mean score and std. deviation 0.941 also indicates that they positively agreed to the statement. This implies that almost all of

them work within the organization were satisfied that management has sufficient understanding on BSC concept.

As presented in Table 4.3, item 3 shows that, 6 (2.7%) and 33 (14.9%) of the respondents strongly disagreed and disagreed respectively about There is involvement from top management on the implementation of BSC, and the remaining 71 (32.0 %) of the respondents were neutral, 91(41.0%) and 21(9.5%) of the respondents were agreed and strongly agree respectively .This data show that 50.5% of employees perceived that involvement from top management on the implementation of BSC, 17.66% of them were disagreed and the rest of them were neutral toward the involvement from top management on the implementation of BSC. std. deviation 0.944andThe Mean score also indicates that 3.40 it is strongly agreed by employees. This implies the most of the top management are strong involvement on the implementation of BSC within organization.

As item 4 in Table 4.3, out of 222 respondents 10 (4.5 %) and 29(13.1%) of the respondents strongly disagreed and disagreed respectively Top management create sense of urgency and need of BSC, and the remaining 88(39.6%) of the respondents were neutral, 79(35.6%) and 16(7.2%) of the respondents were agreed and strongly agree respectively. Accordingly, as Table 4.3, shows, 42.88% employees were agreed and strongly agreed Top management create sense of urgency and need of BSC, 17.66% of them were disagreed and 39.6% were neutral toward the Top management create sense of urgency and need of BSC. The mean score 3.28and std. deviation 0.939 shows that employees agreed there is Top management create sense of urgency. This implies Top management is creating excellent sense of urgency and need of BSC throughout the organization to the low level. Regarding in Table 4.3, item 5, 5(2.3%) and 20(9.0%) of respondents were strongly disagreed and disagreed respectively about Top management set vision and align it with strategy (theme). But 75(33.8%) remain neutral and 85(38.3%) and 37(16.7%) of respondents had agreed and strongly agreed respectively.

According to Table 4.3, Shown with regard to Top management set vision and align it with strategy 54.95% of employees agreed that Top management set vision and align it with strategy, 11.3% of them were disagreed and 33.8% of them were neutral toward Top management set vision and align it with strategy. Std. deviation 0.947 and The mean score is also 3.58 again confirmed that the statement is positively taken up by the respondents. This indicates that top management has ability of creating participatory environment and properly set vision, mission, and values and align it with strategy on their organization.

In item 6 Table 4.3, 5(2.3%) and 20(9.0%) of respondents were strongly disagreed and disagreed respectively about the Top management is strategic based than performing routine function. But 73(32.9%) remain neutral and 78(35.1) and 46(20.7%) of respondents had agreed and strongly agreed respectively. This data show that 54.95% employees perceive that Top management is strategic based than performing routine function 11.3 % of them were disagreed and 32.9% were neutral toward Top management is strategic based than performing routine function. std. deviation 0.983 and the means score is 3.63 shows that employees agreed Top management there is strategic based than performing routine function. This implies the Top management is most of the time strategic based than performing routine function.

As item 7 on Table 4.3, 4(1.8%) and 28(12.6%) of respondents were strongly disagreed and disagreed respectively about the Top management is competent enough to communicate BSC's importance to stakeholders and employees. But 79(35.6%) remain neutral. and 64(28.8%) and 47(21.2%) of respondents had agreed and strongly agreed respectively. This implies the 50% of employees reveal that the Top management is competent enough to communicate BSC's importance to stakeholders and employees. 14.4% of them were disagreed and 35.56% of the employees were neutral. The 3.55 means score and std. deviation 1.018 again confirmed that the statement is positively taken up by the respondents. This indicates that a Top management has ability to communicate BSC's importance to stakeholders and employees throughout the organization.

In item 8, Table 4.3, 4(1.8%) and 22(9.9%) of respondents were strongly disagreed and disagreed respectively about the Top management identify change resistance and work on It. 88(39.6%) neutral and 71(32.0%) and 37(16.7%) of respondents had agreed and strongly agreed respectively. This shows 48.64% employees agreed on that Top management identify change resistance and work on, 11.7% of them were disagreed and 39.6% of the employees were neutral to that Top management identify change resistance and work on it. Over all the 3.52 mean score and std. deviation 0.945 shows that Top management was clearly identify change resistance and work on it. The result indicates that Top management is more committed strategic based to identifying change resistance and creates good work condition for employees.

In item 9 Table 4.3, 5(2.3%) and 38(17.1%) of respondents were strongly disagreed and disagreed respectively about BSC implementation is taking place through constant follow up from top management. But 83(37.4%) remain neutral and 72(32.4) and 24(10.8%) of respondents had agreed and strongly agreed respectively. According to Table 4.2.7, Shown with regard to BSC implementation is taking place through constant follow up from top management 43.24% of employees agreed that BSC implementation is taking place through constant follow up from top management, 19.48% of them were disagreed and 37.46% of them were neutral toward BSC implementation is taking place through constant follow up from top management. Std. deviation 0.958 and the mean score is also 3.32 confirmed that the statement is positively taken up by the respondents. This implies top management is properly constant follow up BSC implementation taking place at each and every level of an organization.

Item 10 in Table 4.3, 7(3.2%) and 32(14.4%) of respondents were strongly disagreed and disagreed respectively BSC is one of the agenda of top management regularly. Also 83(37.4%) remain neutral and 69(31.1%) and 31(14.0%) of respondents had agreed and strongly agreed respectively.

According to Table 4.3, this data show that 45.05% of employees agreed that BSC is one of the agenda of top management regularly, 17.66% of them were disagreed and 37.46% of them were neutral toward BSC is one of the agenda of top management regularly. Std. deviation 0.996 and The mean score is also 3.38 confirmed that the statement is positively taken up by the respondents. This implies BSC implementation is one of agenda of the top management at every level of organization.

In the Table 4.3, item 11 indicate that the top management is committed to providing all the required resources to implement BSC. In this regard 15(6.5%) and 47(21.2%) of respondents replied as strongly disagree and disagreed respectively, 80(36.0%) of respondents replied neutral, 69(31.0%) of respondents replied as agreed and 11(5.0%) of respondents strongly agree. This data show that 36% of employees agreed that The top management are committed to providing all the required resources to implement BSC, 27.9% of them were disagreed and 36% of them were neutral toward The top management are committed to providing all the required resources to implement BSC. Std. deviation 0.996 and the mean score is also 3.06 which show employees agreement. This implies the top management is providing all the required resources to implement BSC and committed to minimize unnecessary resource wastage indicated positively agreed on this issue.

In summary, the aggregated mean and std. deviation calculated for the ten statements under the subject 'The top management support' read 3.44 and 0.969 respectively. This implies that top management support and commitment significantly control the BSC's successful implementation. The level of communication of Top management's strong for implementing BSC

According to the participants of the interview and FGD, top management support and commitment significantly controls the BSC's successful implementation. The level of communication of Top management's strong for implementing BSC.

This result is consistent with earlier results from the analysis Top management must be committed to providing a way to articulate what, why, how well the plan's aspects are in their organization (Glucin and Hogan, 2014).

Table4.4. Employee involvement

No	variables	respon dents	scale					Mea n
			SDA	DA	N	A	SA	
1	All employees of the Organization have been involved in the implementation of BSC	N 222	9	37	75	67	34	3.36
		% 100	4.1	16.7	33.8	30.2	15.3	
2	Balanced scorecards of the Organization at all levels were prepared by participating all concerned parties.	N 222	9	38	63	73	39	3.43
		% 100	4.1	17.1	28.4	32.9	17.6	
3	The strategic plan is developed by all of us, not just leaders and/or the Planning, monitoring and evaluation unities	N 222	12	16	59	87	48	3.64
		% 100	5.4	7.2	26.6	39.2	21.6	
4	Information about the organization's balanced scorecard implementation status is being provided timely.	N 222	5	24	55	99	39	3.64
		% 100	2.3	10.8	24.8	44.6	17.6	
5	I fully understand the strategy our organization is attempting to implement	N 222	5	10	55	105	46	3.81
		% 100	2.3	4.5	24.8	47.3	20.7	
Aggregate mean								3.56

Source: Own field Survey (2021)

As presented on Table 4.4, item 1, 9(4.1%) and 37(16.7%) of respondents were strongly disagreed and disagreed respectively about All employees of the Organization have been involved in the implementation of BSC. But 75 (33.8%) neutral and 67(30.2) and 34(15.3%) of respondents had agreed and strongly agreed respectively. According to the Table 4.4, shows, 45.54% of the employees were agreed and strongly agreed, 20.7% disagreed and 33.78% of the employees neutral toward all employees of the Organization have been involved in the implementation of BSC. Accordingly std. deviation 1.058 and the mean score is 3.36 which is acceptable level. This implies all employees of the Organization properly committed to involve in the implementation of BSC.

Item 2 in Table 4.4, 9(4.1%) and 38(17.1%) of respondents were strongly disagreed and disagreed respectively about Balanced scorecards of the Organization at all levels were prepared by participating all concerned parties. But 63(28.4%) remain neutral and 73(32.9%) and 39(17.6%) of respondents had agreed and strongly agreed respectively. This data show that 50.45% of employees perceives that balanced scorecards of the Organization at all levels were prepared by participating all concerned parties. 21.17% disagree and 28.37% were neutral. The mean score 3.43 and std. deviation 1.090 reveal that the statement is positively taken up by the respondents. This implies balanced scorecard in an organization regularly prepared by participating all staff members at each and every level of an organization and all concerned parties successful and high expectation about balanced scorecards.

Item 3 Table 4.4, 12(5.4%) and 16(7.2%) of respondents were strongly disagreed and disagreed respectively about the strategic plan is developed by all of us, not just leaders and/or the Planning, monitoring and evaluation unities. whereas 59(26.6%) remain somehow and 87(39.2) and 48(21.6%) of respondents had agreed and strongly agreed respectively.

This data show that 60.8% of employees perceive that the strategic plan is developed by all of us, not just leaders and/or the Planning, monitoring and evaluation unities., 8.56% disagree and 26.57% were neutral. Looking to the mean score 3.64 and std. deviation 1.065 reveal that employees agreed the strategic plan is developed by all of us, not just leaders and/or the Planning, monitoring and evaluation unities. This implies that the strategic plan an organization is developed by all staff members' participation.

Item 4 in Table 4.4, 5(2.3%) and 24(10.8%) of respondents were strongly disagreed and disagreed respectively about the Information about the organization's balanced scorecard implementation status is being provided timely. But 55(24.8%) remain neutral and 99(44.6%) and 39(17.6%) of respondents had agreed and strongly agreed respectively. This data show that 61.26%) of employees perceive that the Information about the organization's balanced scorecard implementation status is being provided timely, 13.06% disagree and 24.77% were neutral. The mean score 3.64 and std. deviation 0.968 reveal that employees agreed the Information being provided timely. This implies that every level of an organization being provided Information about the balanced scorecard implementation status is timely.

In item 5 Table 4.4, 5(2.3%) and 10(4.5%) of respondents were strongly disagreed and disagreed respectively about I fully understand the strategy our organization is attempting to implement But 55(24.8%) remain somehow and 105(47.3) and 46(20.7%) of respondents had agreed and strongly agreed respectively. This data show that 68.01% of the employees were agreed, 24.77 of them were neutral and 6.75% of them were disagreed that there was understand the strategy our organization is attempting to implement. 3.79 are a mean score and std. deviation 0.947 that show the applicability of I fully understand the strategy our organization is attempting to implement.

The 3.56 weighted average mean and std. deviation 1.0256 calculated for all the statements proves that the strong of employee involvement and incentives .This implies fully understands of their organization strategy attempting to implement and clarifying responsibility was clearly defined.

Table.4.5. Challenges of Selection of Performance measures

No		resp onde nts	scale					Mea n
			SDA	DA	N	A	SA	
1	Lack of adequate Performance measures are designed based on the organization mission and vision through the objectives on the strategic map.	N 222	27	79	79	27	10	2.61
		% 100	12.2	35.6	35.6	12.2	4.5	
2	Your organization undertakes internal or external benchmarking do not set measurements and indicators	N 222	23	97	64	32	6	2.55
		% 100	10.4	43.7	28.8	14.4	2.7	
3	Lack of adequate organization performance measures include leading, lagging, quantitative and qualitative measures in balanced ways.	N 222	24	84	80	29	5	2.58
		% 100	10.8	37.8	36	13.1	2.3	
4	Lack of organization performance measures in each perspective is capable enough to measure the objectives.	N 222	23	87	70	33	9	2.63
		% 100	10.4	39.2	31.5	14.9	4.1	

5	Your organization performance not measurement is accurate and consistent.	N	23	91	71	27	10	2.59
		222						
6	The goals and parameters were not reached by consensus.	%	10.4	41.0	32.0	12.2	4.5	2.12
		100						
7	Lack of Performance measures are used to evaluate performance against expected results	N	22	110	61	24	5	2.46
		222						
	Aggregate mean	%	9.9	49.5	27.5	10.8	2.3	2.51
		100						

Source: Own field Survey (2021)

As indicated Table 4.5, Item 1, 27(12.2%) and 79(35.6%) of respondents were strongly disagreed and disagreed respectively about Lack of adequate Performance measures are designed based on the organization mission and vision through the objectives on the strategic map. But 79(35.6%) remain neutral and 27(12.2%) and 10(4.5%) of respondents had agreed and strongly agreed respectively. This data show that 16.66% of employees agreed that Lack of adequate Performance measures are designed based on the organization mission and vision through the objectives on the strategic map, 47.7% of them were disagreed and 35.6% of them were neutral toward Performance measures are designed based on the organization mission and vision through the objectives on the strategic map. Std. deviation 0.999 and the mean score is also 2.61 which show employees disagreement about Lack of adequate Performance measures. This implies adequate clarification and Performance measures are designed based on the organization mission and vision through the objectives on the strategic map at each and every level of an organization.

Item 2 in Table 4.5, show that, 23(10.4%) and 97(43.7) of respondents were strongly disagreed and disagreed about your organization undertakes internal or external benchmarking do not set measurements and indicators. But 64(28.8%) remain neutral and 32(14.4%) and 6(2.7%) of respondents had agreed and strongly agreed respectively. This data show that 54.05% employees disagreed that Your organization undertakes internal or external benchmarking do not set measurements and indicators, 14.4%of employees agreed them and 28.8 % were neutral toward organization undertakes internal or external benchmarking do not set measurements and indicators. Std. deviation 0.953and the means score is 2.55 were disagreed about the organization undertakes internal or external benchmarking do not set measurements and indicator. This implies measurements and indicators within organization undertakes internal or external environment through the developing strategy and develops individual scorecards.

As item 3 in Table 4.5, 24(10.8%) and 84(37.8%) of respondents were strongly disagreed and disagreed respectively about Lack of adequate organization performance measures include leading, lagging, quantitative and qualitative measures in balanced ways.. But 80(36%) remain somehow and 29(13.1%) and 5(2.3%) of respondents had agreed and strongly agreed respectively. This data show that 48.6% of them were disagree In terms of the Lack of adequate organization performance measures include leading, lagging, quantitative and qualitative measures in balanced ways, 15.3% of them were agree and 36% of them neutral. The means score 2.58 and std. deviation 0.927which show employees disagreed on the Lack of adequate organization performance measures .This implies the organization is during and after implementation of BSC, have strong performance measurement tools and adequate knowledge and skill for organization performance measures include leading, lagging, quantitative and qualitative measures in balanced ways.

Regarding on Table 4.5, item 4, 23(10.4%) and 87(39.2%) of respondents were strongly disagreed and disagreed respectively about Lack of organization performance measures in each perspective is capable enough to measure the objectives. But 70(31.5%) remain neutral and 33(14.9) and 9(4.1%) of respondents had agreed and strongly agreed respectively. This data show that 49.55% of employees were disagreed and strongly disagreed that Lack of organization performance measures in each perspective is capable enough to measure the objectives, 18.9% of them were agreed and the rest of them were neutral. . Looking to the mean score 2.63 and std. deviation 0.999 shows employees' disagreement about Lack of organization performance measures .This implies the organizations have ability to reach consensus at each and every level of stakeholders and each perspective is capable enough to measure the objectives every level of an organization.

As can be seen in Table 4.5, item 5, it talks about 23(10.4%) and 91(41%) of respondents were strongly disagreed and disagreed respectively organization performance measurement is not accurate and consistent. But 71(32%) remain neutral and 27(12.2) and 10(4.5%) of respondents had agreed and strongly agreed respectively. This implies 51.44% of employees disagreed and strongly disagreed that organization performance not measurement is accurate and consistent, 16.66% of them were agreed and 32% of the employees were neutral. The meanscore is 2.59 and std. deviation 0.983 shows employee's disagreement about organization performance measurement is not accurate and consistent. This implies accurate and consistent performance measurement tools during and after implementation within the organization.

As indicated Table 4.5, Item 6, which deals 64(28.8%) and 90(40.5%) of respondents were strongly disagreed and disagreed respectively about the goals and parameters were not reached by consensus.

But 51(23.0%) remain somehow and 11(5%) and 6(2.7%) of respondents had agreed and strongly agreed respectively According to the Table 4.3.2, shows, 69.4% of the employees were disagreed and strongly disagreed, 7.65% agreed and 23% of the employees neutral toward The goals and parameters were not reached by consensus. Accordingly std. deviation 0.974 and the mean score is 2.12 which is below acceptable level about the goals and parameters were not reached by consensus .this implies within the organization the goals were reach strong consensus with staff members and each parameter is capable enough to measure with the goals every level of an organization.

As indicated Table 4.5, Item 7, which deals 22(9.9%) and 110(49.5%) of respondents were strongly disagreed and disagreed respectively Lack of Performance measures are used to evaluate performance against expected results But 61(27.5%) remain neutral and 24(10.8%)and 5(2.3%) of respondents had agreed and strongly agreed respectively. According to the Table 4.2.9, shows, 59.9% of the employees were disagreed and strongly disagreed, 13.06% agreed and 27.5% of the employees neutral toward The Lack of Performance measures are used to evaluate performance against expected results. Accordingly std. deviation 0.895 and the mean score is 2.46 which is not acceptable level Lack of Performance measures are used to evaluate performance against expected results. This implies the within organization during and after implementation of BSC, Performance measures are strong around the organization's vision and objectives and evaluate performance against expected results.

The weighted average mean of 2.51and std. deviation 0.96which is calculated from the seven statements under the 'Challenges of Selection of Performance measures' confirmed that these details tilted towards the reach strong consensus with staff members and each parameter is capable enough to measure with the goals every level of an organization.

In addition to this, the interview and FGD responses obtained from leaders and employee's response shows that there is no lack or poor development of a strategy map is confusion and contention in developing PMs. Most informants accepted that PMs are created with consensus;

Table4.6. Cascading process

No	variables	respondents	scale					Mean
			SDA	DA	N	A	SA	
1	You develop individual scorecard, aligned to department or work process	N 222	2	16	45	81	78	3.98
		% 100	.9	7.2	20.3	36.5	35.1	
2	The BSC is cascaded throughout the organization from the top to the low level	N 222	9	32	45	85	51	3.62
		% 100	4.1	14.4	20.3	38.3	23.0	
3	Individual and team scorecards aligned with recognition and incentives	N 222	18	48	70	56	30	3.14
		%100	3.2	8.1	32.9	38.7	17.1	
4	Cascading has created culture of ownership and accountability in your organization	N	8	21	76	81	36	3.52
		% 100	3.6	9.5	34.2	36.5	16.2	

Source: Own field Survey (2021)

As presented on Table 4.6, item 1, 2(0.9%) and 16(7.2%) of respondents were strongly disagreed and disagreed respectively about you develop individuals core card, aligned to department or work process. But 45(20.3%) remain neutral and 81(36.5) and 78(35.1%) of respondents had agreed and strongly agreed respectively. With regard to the develop individuals core card, aligned to department or work process, 7.66% of the employees were disagreed, 20.3 of them were neutral and 71.6% of them were agreed.

3.98 are a mean score and std. deviation 0.963 that is show the applicability of develop individual's core card. This implies within organizations, stakeholders and employees are ability to cascaded individual core card alignment with the organization's vision, and individuals work process

Item 2 in Table 4.6, (4.1%) and 32(14.4%) of respondents were strongly disagreed and disagreed respectively about The BSC is cascaded throughout the organization from the top to the low level. But 45(20.3%) remain neutral and 85(38.3%) and 51(23.0%) of respondents had agreed and strongly agreed respectively. This data show that 61.3%) agreed 16.47% of the employees were disagree, 20.27% of them were neutral. std. deviation 1.110 and 3.62 is a mean score that is show The BSC is cascaded throughout the organization from the top to the low level. This implies most of the time, the BSC is cascaded from the top to the low level each and every level of organizations.

In the same Table, Item 3 18(8.1%) and 48(21.6%) of respondents were strongly disagreed and disagreed respectively about the Individual and team scorecards aligned with recognition and incentives. whereas 70(31.5%) remain neutral and 56(25.2) and 30(13.5%) of respondents had agreed and strongly agreed respectively. Regarding the Individual and team scorecards aligned with recognition and incentives 29.7% of the employees were disagreed, 31.5 of them were neutral and the remaining 38.7% of the employees were agreed with the Individual and team scorecards aligned with recognition and incentives. The mean score 3.14 and std. deviation 1.148 reveal that the statement is positively taken up by the respondents. This implies most of the time, Individual and team scorecards are capable enough too aligned with recognition and incentives.

Item 4 in Table 4.6, 7(3.2%) and 18(8.1%) of respondents were strongly disagreed and disagreed respectively about the Objective weights are clearly set and easy to cascade. But 73(32.9%) remain neutral and 86(38.7%) and 38(17.1%) of respondents had agreed and strongly agreed respectively. 55.85% employees perceive that the Objective weights are clearly set and easy to cascade, 11.26% of them were disagreed and 32.88% were neutral toward the Objective weights are clearly set and easy to cascade. std. deviation 0.970 The means score is 3.59 which show employees were agreed. This indicates that each and every level of organization Objective weights is clearly set and easy to cascade.

In item 5 Table 4.6, 8(3.6%) and 21(9.5%) of respondents were strongly disagreed and disagreed respectively about the Cascading has created culture of ownership and accountability in your organization. But 76(34.2%) remain somehow and 81(36.5%) and 36(16.2%) of respondents had agreed and strongly agreed respectively. In terms of the Cascading has 43.69% of employees agreed and strongly agreed created culture of ownership and accountability in your organization, 13.06% of them were disagree and 34.2% of them neutral. The means score 3.52 and std. deviation 0.992 which show employees agreed on the Cascading has created culture of ownership and accountability in your organization. This indicates that Cascading of the organization has created culture of ownership and accountability of employees.

As item 6 on Table 4.6, 4(1.8%) and 22(9.9%) of respondents were strongly disagreed and disagreed respectively about the cascading team has clearly communicated the scorecard to the lower level. But 70(31.5%) remain somehow and 77(34.7%) and 49(22.1%) of respondents had agreed and strongly agreed respectively. 56.75% of employees were agreed and strongly agreed that The cascading team has clearly communicated the scorecard to the lower level, 11.7% of them were disagreed and the rest of them were neutral. . Looking to the mean score 3.65 and std. deviation 0.989 shows employ yes agreement.

This implies the most of the time the organization cascading team has clearly communicated the scorecard to the lower level .so the participation of employee in preparation process was strong and sufficiently participatory.

Finally overall the average mean score of in cascading perspective were 3.58 and std. deviation were 1.028 which show there is providing excellent cascaded throughout the organization from the top to the low level. Because mean score three and above represent employees agreement. In addition to this, the interview and FGD responses obtained from respondents mentioned that there is strong Cascading the BSC from top to bottom is crucial to the initiative’s success within organizations

Table 4.7.Organizational Culture

No	variable	respon dent	SD A	.DA	N	A	SA	Mean
1	Diversity is encouraged in my organization	N 222	3	8	24	112	75	4.12
		% 100	1.4	3.6	10.8	50.5	33.8	
2	We relate very well amongst ourselves	N 222	7	2	56	108	49	3.86
		% 100	3.2	0.9	25.2	48.6	22.1	
3	Strategies formulation and decision making is based on our common understanding.	N 222	2	16	56	101	47	3.76
		% 100	.9	7.2	25.2	45.5	21.2	
4	Working culture of organization after BSC implementation is flexible in compare to current performance	N 222	4	19	52	117	30	3.68
		% 100	1.8	8.6	23.4	52.7	13.5	
5	There is high sharing of beliefs, values and symbols in the organization	N 222	2	22	47	105	46	3.77
		% 100	.9	9.9	21.2	47.3	20.7	

6	The organization strongly supports the employees whenever change takes place	N 222	2	20	67	87	46	3.7.
		% 100	.9	9.0	30.2	39.2	20.7	
7	The mission of the organization is broadly shared among members of the organization	N 222	2	4	34	87	95	4.21
		% 100	.9	1.8	15.3	39.2	42.8	
Aggregate mean								3.87

Source: Own field Survey (2021)

As presented on Table 4.7, item 1, 3(1.4%) and 8(3.6%) of respondents were strongly disagreed and disagreed respectively about Diversity is encouraged in my organization. But 24(10.8%) remain neutral and 112(50.5) and 75(33.8%) of respondents had agreed and strongly agreed respectively. This data show that 84.23% of employees agreed that Diversity is encouraged in my organization, 4.95. % of them were disagreed and 10.8% of them were neutral toward Diversity is encouraged in my organization. Std deviation 0.837 and the mean score is also 4.12 which show employees agreement. This implies that within organizations are level of Diversity is very high.

Item 2 in Table 4.7, 7(3.2%) and 2(.9%) of respondents were strongly disagreed and disagreed respectively about We relate very well amongst ourselves. But 56(25.2%) remain somehow and 108(48.6%) and 49(22.1%) of respondents had agreed and strongly agreed respectively. This data show that 70.7% employees perceive that We relate very well amongst ourselves, 4.05 % of them were disagreed and 25.2% were neutral toward We relate very well amongst ourselves. std deviation 0.881 and The means score is 3.86 the result indicates that very well relation amongst each other. From their opinion it can be drawn that the organization teams & processes work in harmony towards achievement of its objectives.

In the same Table 4.7, Item 3 2(.9%) and 16(7.2%) of respondents were strongly disagreed and disagreed respectively about the Strategies formulation and decision making is based on our common understanding. Whereas 56(25.2%) remain somehow and 101(45.7) and 47(21.2%) of respondents had agreed and strongly agreed respectively.

In terms of the Strategies formulation and decision making is based on our common understanding.66.66% of employees agreed and strongly agreed, 8.1% of them were disagree and 25.2% of them neutral.

Looking to the mean score 3.79 and std. deviation 0.890 shows employ yes agreement. This implies that on the Strategies formulation and decision making is based on common understanding of all stakeholders.

Item 4 in Table 4.7, 4(1.8%) and 19(8.6%) of respondents were strongly disagreed and disagreed respectively about the Working culture of organization after BSC implementation is flexible in compare to current performance. But 52(23.4%) remain somehow and 117(52.7%) and 30(13.5%) of respondents had agreed and strongly agreed respectively. This implies 66.2%of employees were agreed and strongly agreed that the Working culture of organization after BSC implementation is flexible in compare to current performance, 10.36% of them were disagreed and the rest of them were neutral. Looking to the mean score 3.68 and std. deviation 0.879 shows employees agreement the Working culture of organization after BSC implementation is flexible in compare to current performance time .This implies that within of organization working culture is flexible time to time in compare to current performance.

In item 5 Table 4.7, 2(.9%) and 22(9.9%) of respondents were strongly disagreed and disagreed respectively about the There is high sharing of beliefs, values and symbols in the organization. But 47(21.2%) remain somehow and 105(47.3) and 46(20.7%) of respondents had agreed and strongly agreed respectively. This data show that 68.01% of employees agreed and strongly agreed that high sharing of beliefs, values and symbols in the organization, 10.8% of them were disagreed and 21.2% of the employees were neutral. The means score is 3.77and std. deviation 0.921which show employees were agreed. This implies that there is high sharing of beliefs, values and symbols within the organization.

As item 6 on Table 4.7, 2(.9%) and 20(9.0%) of respondents were strongly disagreed and disagreed respectively about the organization strongly supports the employees whenever change takes place. But 67(30.2%) remain somehow and 87(39.2%) and 46(20.7%) of respondents had agreed and strongly agreed respectively.

This data show this data show that 59.9% of employees agreed and strongly agreed that organization strongly supports the employees whenever change takes place, 9.9% of them were disagreed and 30.2% of the employees were neutral. Accordingly std. deviation 0.929 the mean score is 3.70 which is acceptable level. This implies that There organization strongly supports the employees whenever change takes place.

In item 7, Table 4.7, 2(9%) and 4(1.8%) of respondents were strongly disagreed and disagreed respectively about the mission of the organization is broadly shared among members of the organization. But 34(15.3%) remain neutral and 87(39.2%) and 95(42.8%) of respondents had agreed and strongly agreed respectively. This data show that 81.9% of employees agreed and strongly agreed that about the mission of the organization is broadly shared among members of the organization, 2.7% of them were disagreed and 15.3% of the employees were neutral. std deviation 0.832 and the mean core is 4.21 implies that mission of the organization is broadly shared among members of the organization.

Finally, overall the average means score of Organizational working Culture were 3.87 .which shows there is improvement in providing excellent Organizational working Culture. Because mean score three and above represent. In congruent to the analysis above, the weighted average mean of 3.87 and std deviation 0.881 obtained from the detailed statements under the 'Organizational Culture' proved that all the details listed are developing into culture at an institutional level. This implies that all types of organizational cultures have systematically support the BSC process and implementation within organization. One of the most times in organizations is a confidence that typically results in strong or sufficient information and knowledge sharing between the individuals

According to the participants of interview and FGD, rise that all types of organizational cultures have systematically support the BSC process and implementation. One of the most times in organizations is a confidence that typically results in strong or sufficient information and knowledge sharing between the individuals. This result is consistent with earlier results from the analysis promoted the effective implementation of the BSC in its research finding Norlaila et al. (2013), noted steps to reduce resistance to changes in organizational culture.

CHAPTER FIVE

SUMMARY OF MAJOR FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

5.1. Summary of Major Findings

The purpose of this study was to investigate the challenges and prospects of implementing BSC implementation of BSC in the case of Silte Zone. Five specific goals informed the study. This include: the influence of cascading on implementation of the balance scorecard, the influence of organizational culture on the balance scorecard implementation in public sectors, the influence of top management commitment on the balance scorecard implementation in public sectors and finally the influence of selection of performance measures in balance scorecard implementation in Silte Zone public sector . Data was condensed into frequencies, percentages and mean through descriptive statistics was applied to analyze the study. To achieve this objectives survey was conducted in eight (8) public sectors Office and questionnaire with 36 questions organized in five themes in five-point likert scale were prepared and distributed to 222 respondents of the selected sectors. While taking proportional stratified sampling to select respondents who are middle level management and non-management employees implemented the balanced scorecard. Of the total 240 questionnaire, it was managed to collect 222 of them, i.e. 92.5% response rate.

Accordingly, the analysis was conducted by taking each variable. Each variable has five to eleven questions that are suitably designed to measure the status of the variable. In addition to this, open ended question were distributed to understand the opinion of the employee toward Knowledge of Balanced Scorecard and the advantage and challenges of its implementation toward their performance as well as the public office performance. The major findings of the study results summarized as follows:

- Regarding to Top Management Support perspective, 54.1% of employees perceived that Top management's role is visible in BSC implementation, 53.2% % of employee agreed that management has sufficient understanding on BSC concept,50.5% of employees agreed that involvement from top management on the implementation of BSC,

42.88% employees agreed that Top management create sense of urgency and need of BSC, 54.95% employees agreed that Top management set vision and align it with strategy, 54.95% employees perceive that Top management is strategic based than performing routine function, 50% of employees reveal that the Top management is competent enough to communicate BSC's importance to stakeholders and employees, 48.64% employees agreed on that Top management identify change resistance and work on it, 43.24% of employees agreed that BSC implementation is taking place through constant follow up from top management, 45.05% of employees agreed that BSC is one of the agenda of top management regularly and 36% of employees agreed that The top management are committed to providing all the required resources to implement BSC. The aggregate mean 3.44 also reveal employees agreement on the presence of improvement in Top Management Support perspective. Because mean score above three represent employees agreement

- Employee involvement perspective 45.54% of the employees perceive All employees of the Organization have been involved in the implementation of BSC, 50.45% of employees perceive that Balanced scorecards of the Organization at all levels were prepared by participating all concerned parties., 66.2% of employees also agreed that BSC improve providing quality service to retain customers, though there is 66.9% of employee disagreed that BSC on delivering service in conformity to their needs, that 60.8% of employees perceive that the strategic plan is developed by all of us, not just leaders and/or the Planning, monitoring and evaluation unities, that 61.26% of employees perceive that the Information about the organization's balanced scorecard implementation status is being provided timely, and 68.01% of the employees were agreed about I fully understand the strategy our organization is attempting to implement,

Generally, the above responses indicated that over all the aggregate mean of the Employee involvement 3.58 shows the implementation was in the right track

- Regarding to challenges of Selection of Performance measures perspective 47.7% of employees disagreed that Lack of adequate Performance measures are designed based on the organization mission and vision through the objectives on the strategic map, 54.05% employees disagreed that Your organization undertakes internal or external benchmarking do not set measurements and indicators, 48.6% of them were disagree In terms of the Lack of adequate organization performance measures include leading, lagging, quantitative and qualitative measures in balanced ways, 49.55% of employees were disagreed and strongly disagreed that Lack of organization performance measures in each perspective is capable enough to measure the objectives 51.44% of employees disagreed and strongly disagreed that organization performance not measurement is accurate and consistent 69.4% of the employees were disagreed and strongly disagreed, 59.9% of the employees were disagreed and strongly disagreed, Lack of Performance measures are used to evaluate performance against expected results

Generally, the above responses indicated that Over all the aggregate mean of the Of Selection of Performance measures/ metrics/parameters 2.51 shows the implementation was in the right track

- Regarding to Cascading perspective 71.6% of employees agreed that You develop individuals core card, aligned to department or work process, 61.3%) employees perceive that The BSC is cascaded throughout the organization from the top to the low level, 38.7% the Individual and team scorecards aligned with recognition and incentives, 55.85%) employees perceive that the Objective weights are clearly set and easy to cascade,, 43.69% of employees agreed and

- strongly agreed that the Cascading has created culture of ownership and accountability in your organization, 56.75% of employees were agreed and strongly agreed that The cascading team has clearly communicated the scorecard to the lower level, Finally overall the average mean score of in relation to customer perspective were 3.58 which show there is providing excellent cascaded throughout the organization from the top to the low level. Because mean score three and above represent employees agreement.
- Regarding to Organizational Culture perspective 84.23% of employees agreed that Diversity is encouraged in my organization, 70.7% employees perceive that we relate very well amongst ourselves, 66.66% the Strategies formulation and decision making is based on our common understanding, 66.2%of employees were agreed and strongly agreed that the working culture of organization after BSC implementation is flexible in compare to current performance, 68.01% of employees agreed and strongly agreed that high sharing of beliefs, values and symbols in the organization,59.9% of employees agreed and strongly agreed that organization strongly supports the employees whenever change takes place, and81.9% of employees agreed and strongly agreed that about The mission of the organization is broadly shared among members of the organization.

Finally overall the average mean score of Organizational Culture were 3.87 which show there is improvement in providing excellent Organizational working Culture. Because mean score three and above represent

5.2. Conclusions

The primary purpose of this study was to investigate the challenges and prospects that are the successful implementation of BSC in the case of the selected office of S/Z/R/S. This study has a total of 222 respondents and data collected was being analyzed by using SPSS 20. The results of analysis indicated that there is a the right track of cascading, SPMs, employee involvement, top management and organization working culture from this finding; we can conclude that all are influential factors for dependent variable that is BSC implementation. One of the objectives of this study was to find out the challenges and prospects of balanced scorecard (BSC) implementation.

Accordingly the student researcher administered likert scale in order to assess the extent of implementation of BSC with respect to five perspectives. As the result show, BSC implementation was successful in each of perspective. In each of perspective were implemented in acceptable level.

As we can see from the finding each of perspective did bring about expected improvement on the performance of the Public Sectors. Finally, in regard to employee perception toward BSC is as if is perceived by the Public Sectors. For the majority of employees BSC is a tool used for performance management. They did consider as strategic management as well communication tool. In review literature BSC translate an organization mission, and strategy in to comprehensive set of performance measures that provide the framework for a strategic measurement and management system. In regard to the challenge employees perceive that employees have of BSC knowledge; immediate adaption of BSC and alignment of performance management parameter with employee's job description are not major challenges.

5.3. Recommendations

According to Niven (2006), no two BSC implementations are completely alike. Further, the same author states that organizations which decided to implement the tool should do so in a way that fits the individual culture, current management processes, and readiness for such a major change initiative.

Therefore, the findings, results and recommendations of this thesis cannot be generalized and taken for granted by other companies, researchers or others interested in the topic. However, the stated recommendations and experiences can be adapted to the context of the organization. To exploit the benefits of implementing the balanced scorecard the study proposes the following recommendations around the five perspectives and employee perception toward BSC its challenge and prospects of BSC implementing: Based on the findings of the study and conclusions made, the following possible recommendations are drawn: This research suggests that those factors i.e. (organization culture, SPMs, Top management, employee participation and cascading) play a significant role in determining the success or failure of BSC implementation. Therefore, these considerations must be taken into account by the organizations before, during, and after implementation of BSC. We need to change their goals with regard to the performance or outcomes to be accomplished and the pace at which they can deliver for the organization's benefit

- The success or failure of any change program, including BSC, depends to a large extent on the level of top management support and commitment. Organizational leadership will prioritize the effective implementation of the BSC by continuous guidance (direction), thorough review, and prompt corrective action to improve.
- The researcher finding showed that, Employee engagement and executive management were strong. The organizations should also continuous perform training as well as arrange seminars and software sharing experiences. The management team needs to continuous evaluate the state of employee understanding of the BSC process.

- On the organization's organizational culture, the study found that significantly improvement in providing excellent organizational culture and the types of growth strategies. The researcher advises that, management continuous that their organizational culture is deeply rooted in each and every member of the organization. Initiatives are placed in place to learn the principles and advantages of these organizational cultures for their workers and other stakeholders.
- The researcher recommends that for a better achievement the organizations as well as the core mechanism concerned should continuous the cascaded targets, programs, and interventions.
- As the research finding obvious above most workers of the organizations have adequate information about BSC. Well-structured, comprehensive, and ongoing preparation must also be provided for staff and management bodies. Good communication helps each team member have a shared understanding of the vision, objectives and priorities of the company as well as pointing them to the programmers, resulting in desired results. In addition, top management must continuous communicate the status and progress of the BSC's organization through different channels of communication.

5.4. Future Study Direction

Despite the above conclusion, this study has limitation and future research will need to be executed. As we discussed in the scope of the study part the focus of the study was SilteZone selected Woredas employees who are serving the sectors at least for five and above years. Thus, further study can be conducted by including outline branches and head office employees to have better result which will serve as an input for the Office to improve the implementation of BSC in relation to the five perspectives. Further, it is an encouraging area to conduct same research with different model of study which enables researchers to make their own contribution in the area. At last, the researcher would like to recommend future researchers to bridge the gap of this study.

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wolkite University
School of Post Graduate Studies
Master of Business Administration (MBA) Program
Questionnaire to be filled by Respondents

Dear Respondents:

I am Abdela Detamo and I am currently working on a Master's thesis at wolkite University on the Implementation of Balanced Scorecard (BSC at the Silte Zone selected Woredas. This questionnaire aims at collecting primary data from randomly selected respondents. Thus, since you are one of the randomly selected respondents, the researcher seeks your honest and sincere responses. The results will be used for academic purpose and remain confidential.

Thank You In Advance for Taking Your Time in Completing This Questionnaire!

Part I: Background Information of Respondents

1. Gender: Male Female
2. Your age: 20-30 31-40 41-50 above 51
3. Marital Status:- single married divorced widowed
4. Educational level: Certificate Diploma BA/BSC degree
MA/MSc PHD or above
5. Role or responsibility: Management member non Management member
Other please specify ----------
6. Work Experience A. 0-5 years B. 6-10 year C. 11-15 years D.
Above 16 years

Part II: Opinion Survey on challenges and prospects of BSC Implementation

Instruction: Please use the following scale on each of the identified issues associated with BSC implementation and put ‘X’ mark under the rating you think would best explain your thoughts for the statements listed in the table below.

No.	Items	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
1.Top Management Support						
A	Top management’s role is visible in BSC implementation					
B	Top management has sufficient understanding on BSC concept					
C	There is involvement from top management on the implementation of BSC					
D	Top management create sense of urgency and need of BSC					
E	Top management set vision and align it with strategy (theme)					
F	Top management is strategic based than performing routine function					
G	Top management is competent enough to communicate BSC’s importance to stakeholders and employees.					
H	Top management identify change resistance and work on it					
I	BSC implementation is taking place through constant follow up from top management					

J	BSC is one of the agenda of top management regularly					
K	The top management are committed to providing all the required resources to implement BSC					
1. Employee involvement						
A	All employees of the Organization have been involved in the implementation of BSC.					
B	Balanced scorecards of the Organization at all levels were prepared by participating all concerned parties.					
C	I was properly guided by my immediate supervisor while I was designing my individual/work unit's balanced scorecard					
D	The strategic plan is developed by all of us, not just leaders and/or the Planning, monitoring and evaluation unities					
E	Information about the organization's balanced scorecard implementation status is being provided timely.					
F	I invest sufficient time and resources to meet my deliverables					
G	I fully understand my role in this organization					
H	I know where our organization intends to be in nine years					

I	I fully understand the strategy our organization is attempting to implement					
3. Challenges Selection of Performance measures/ metrics/parameters						
A	Lack of adequate Performance measures are designed based on the organization mission and vision through the objectives on the strategic map.					
B	Your organization undertakes internal or external benchmarking do not set measurements and indicators					
C	Lack of adequate organization performance measures include leading, lagging, quantitative and qualitative measures in balanced ways.					
D	Lack of organization performance measures in each perspective is capable enough to measure the objectives.					
E	Your organization performance measurement is not accurate and consistent.					
F	The goals and parameters werenot reached by consensus.					
G	Lack of Performance measures are used to evaluate performance against expected results					
4 Cascading						

A	You develop individual scorecard, aligned to department or work process					
B	The weights which given to major activities are easily measureable					
C	The BSC is cascaded throughout the organization from the top to the low level					
D	Individual and team scorecards aligned with recognition and incentives					
E	Objective weights are clearly set and easy to cascade					
F	Cascading has created culture of ownership and accountability in your organization					
G	The three types of cascading are equally used in your organization					
H	The cascading team has clearly communicated the scorecard to the lower level					

5 Organizational working Culture

A	Diversity is encouraged in my organization					
B	Implementing new tools such as BSC is considered by employees as something easily achievable.					
C	We relate very well amongst ourselves					
D	We welcome change whenever strategies are formulated					
E	Strategies formulation and decision					

	making is based on our common understanding.					
F	We work very well as a team towards achieving overall organizational performance					
G	Working culture of organization after BSC implementation is flexible in compare to current performance					
H	There is high sharing of beliefs, values and symbols in the organization					
I	People from different parts of the organization share a common perspective					
J	The organization strongly supports the employees whenever change takes place					
K	Learning is an important objective in our day-to-day work					
L	The mission of the organization is broadly shared among members of the organization					

Source: - Adopted from (Rowland Migok, 2016)

1. How has your attitude been towards in the introduction of BSC?

A. I accepting it, but I had complaints.

B. I accepted it, I Didn't have any complaint.

C. I never ever Accepted BSC.

D. I initially accepted, but I am now complaining.

E. Other (Please specify) _____

2. Does the top management support affect the implementation of balanced scorecard in the organization?

Yes

No

If yes, explain?

.....
.....
.....
.....

Does the involvement of employee affect the implementation of balanced scorecard in the organization?

Yes

No

If yes, explain?

.....
.....

Do you think Cascading affect the implementation of balanced scorecard in the organization?

Yes

No

If yes, explain?

.....
.....

Does the selection of performance measures affect the implementation of balanced scorecard in the organization?

Yes

No

If yes, explain?

.....
.....

Does organizational culture affect the implementation of balanced scorecard in the organization?

Yes

No

If yes, explain?

.....
.....

...

Interview guideline questions
Wolkite University
School of Post Graduate Studies

Master of Business Administration (MBA) Program

The purpose of this interview will be collect primary data from purposively selected respondents in the organization. The interview will be conducted with zone public of Office the BSC team, and change management team.

1. When did you start implementing the balanced scorecard?
2. Why did your organization decide to implement balanced scorecard as strategy development and performance measurement tool?
3. What measurement tool used to measure organizational performance before implementation of BSC?
4. To what extent were department heads, employees and customers involved in BSC design and implementation?
5. How positive was the perception of employees in the introduction of BSC? If they perceive it negatively what are the causes for this problem?
6. What major challenges were faced in the implementation process?
7. Did performance measurement link with the organization objectives?
8. How successful was BSC implementation in your organization? Please briefly discuss the implementation level in all level of the organization?
9. By your judgment, do you think the organization has implemented the BSC successfully?
10. What has been done /or what measures have been taken to overcome the challenges you might have faced?
11. Do you have any comments or suggestions on the BSC design and implementation?

Wolkite University

School of Graduate Studies

Master of Business Administration (MBA) Program

The purpose of this FGD is to collect primary data from selected warades public of Office, the BSC team, and change management team. Purposively selected respondents in the organization. The FGD will be conducted with “BSC strategy team”.

1. Discuss the challenges and prospects of BSC implementation in your organization.
2. Does the top management roles is visible or not in the current implementation of BSC in your organization?
3. Discuss whether cascading process is affecting the successful implementation of BSC or not?
4. Please give your opinion about the relationship between organizational working culture and BSC implementation.
5. Discuss about the selection process of Performance measures and its related challenge?
6. To what extent were employees involved in BSC design and implementation?

Source: - Adopted from (Rowland Migok, 2016).

THANK YOU FOR TAKING TIME TO FILL THIS QUESTIONNAIRE

DATE:-----

