

Introduction

There are many resources available on the topics of performance management, strategic management and the Balanced Scorecard including Books, Articles & Papers and various types of Website. Listed in this FAQ is our selection of the most useful sources of information about these topic areas

from various sources (Books, Papers, Websites). More information on other sources can be found in the [Resources](#) section of the 2GC website.

Books



Topic: Strategic Management and Strategic Control

Levers of Control: How Managers Use Control Systems to Drive Strategic Renewal

Robert Simons

Harvard Business School Press, 1995



Topic: Performance Management and Balanced Scorecard

Performance Drivers: A practical guide to using the Balanced Scorecard,

Nils-Göran Olve; Jan Roy; Magnus Wetter

John Wiley & Sons, 1999



Topic: Balanced Scorecard and Strategic Management

Making Scorecards Actionable: Balancing strategy and control

Nils-Göran Olve; Carl-Johan Petri; Jan Roy; Sofie Roy

Halsted Press, 2003



Topic: Balanced Scorecard and Strategic Management

The Strategy Focussed Organization: How Balanced Scorecard companies thrive in the business environment

Robert S. Kaplan & David P. Norton

Harvard Business School Press, 2001

Journal Papers & Articles

Performance Measurement & Management

Barsky, N.P. and Bremser W.G. (1999). "Performance Measurement, Budgeting and Strategic Implementation in the Multinational Enterprise"; *Managerial Finance*; Vol. 25, No. 2, pp. 3 - 1

Eccles, Robert G; (1991); "The performance measurement manifesto"; *Harvard Business Review*; pp: 131-137 Jan-Feb

Atkinson, A; Waterhouse, J; Wells, R A; 1997; "A Stakeholder Approach to Strategic Performance Measurement"; *Sloan Management Review*

Ittner, Chirstopher D; Larcker, David F; (1998); *Innovations in Performance Measurement: Trends and Research Implications*; *Journal of Management Accounting Research*; Volume: 10, pp: 205-238

Burke, Warner W; Litwin, George (1992). "A Causal Model of Organisational Performance and Change"; *Journal of Management*; Volume 18 Number 3

Strategic Management & Strategic Control

Mintzberg, H; (1990); *The Design School: Reconsidering the basic premises of Strategic Management*; *Strategic Management Journal*

Ittner, Chirstopher D; Larcker, David F; (1997); *Quality Strategy, Strategic Control Systems and Organizational Performance*; *Accounting, Organizations and Society*

Muralidharan, Raman; (1997); *Strategic Control for Fast-Moving Markets: Updating the Strategy and Monitoring Performance*; *International Journal of Strategic Planning (Long Range Planning) 1997*

Bungay, S; Goold, Michael; (1991); Creating a strategic control system; International Journal of Strategic Planning (Long Range Planning)

Balanced Scorecard

Kaplan, Robert S.; Norton, David P. (1992). "The Balanced Scorecard - Measures that drive performance"; Harvard Business Review; Jan-Feb 1992 pp 71-79

Kaplan, Robert S.; Norton, David P. (1996) "The Balanced Scorecard is more than just a new measurement system", Harvard Business Review; Boston; May/June 1996; Volume: 74, Issue: 3, Start page 3, ISSN 00178012

Dinesh, David and Palmer, Elaine (1998). "Management by objectives and the Balanced Scorecard: Will Rome fall again?", Management Decision, Volume 36, Number 6

Websites

Here is a sample list of some interesting websites. For more websites on Performance Management, Strategic Management and Balanced Scorecard why not try [2GC's Weblinks database](#). The database has a fully searchable list of over 100 websites rated for quality and content.



Better Management – <http://www.bettermanagement.com/>

Consistently the best source for general information about six measurement related management topics including: Performance Management, KPI's, Balanced Scorecard, Financial Management, Activity Based Management, Six Sigma and Process Management to name but a few. This is a well resourced and funded portal site now owned by software firm SAS and partnered by research organisation Ventana Research. The site is supported by an email newsletter, and regular 'webseminars', software demos, case studies and presentations.



Zigon Performance – <http://www.zigonperf.com/index.html>

The Zigon Performance Group is a management consultancy specialising in performance measurement, with a particular focus on employee performance related issues. This site has a good collection of articles, white papers and examples of measures from different business sectors, a pretty comprehensive recommended reading list, and an 8000+ database of measure definitions that can be accessed for a fee of \$100/year. The site hosts a discussion forum for HR related PM issues via the Yahoo! Groups system.



Balanced Scorecard Institute – <http://www.balancedscorecard.org/>

The Balanced Scorecard Institute is an independent, non-profit source of information about applications of the balanced scorecard approach to management in government and other non-profit organizations. The site contains a discussion forum, articles & papers, a few presentations and links to other sites. Recently, the discussion forum seems to have been plagued by repetitive and very basic questions rather than actual discussion, but many of the old discussion strings contain quite useful information.



Arthur Schneiderman - <http://www.schneiderman.com/>

Arthur was closely involved in developing tools at Analog Corporation that strongly influenced Kaplan & Norton's original works on 'The Balanced Scorecard'. A long but interesting paper about the Analog Tools is on the site and will appeal to those interested in Balanced Scorecard history. A number of Balanced Scorecard and Performance Management related articles appear in a Publications section reached from the 'Contents' link on the opening page. On the whole a good site with a lot of information but you have to look for it.



Business Finance Magazine - <http://www.businessfinancemag.com/channels/performanceManagement/index.html>

An online business magazine dealing with a variety of topics including performance management, business strategy, budgeting & reporting etc. The performance management area also has a sub-section on Balanced Scorecard. There are a number of articles and case studies from the magazine for each of these topics. They also have an extensive list of links to other websites under resources.



Australian National Audit Office - <http://www.anao.gov.au/WebSite.nsf/Publications/E56867B6FAF40996CA256C40007C1D77>

In 2002 the Australian National Audit Office undertook its first Balanced Scorecard audit of an Australian Public Sector (APS) organisation. The link takes you directly to the audit. Appendix one of the audit includes a high-level description of what might be the way forward for use of Balanced Scorecard in the APS and is well worth a read particularly if you are interested in the use of Balanced Scorecard in public sector organisations.



The Institute of Public Sector Management - <http://www.ipsm.org.uk/>

The Institute of Public Sector Management is a body formed in 1983 as a professional body looking after the interests of professional managers. The Institute organises annual conferences, training and seminars, provides news and articles through journals and provides a focal point for shared knowledge. The website itself has a number of presentations and articles and a small forum for shared knowledge on performance management and Balanced Scorecard related issues.



Library of Local Performance Indicators - <http://www.local-pi-library.gov.uk/index.shtml>

A database of measure definitions being used in UK local government departments. Many measure definitions are very specific, but clearly described and cross-linked to others in same database. Some measures are actually reporting categories (e.g. 'Primary school pupils main mode of travel to and from school'). Measures can be selected and downloaded into Excel files. Site is easy to use, and has recently added a set of links to other UK Government papers on use of Performance Indicators, and to other useful data sets.



Strategic Planning, Canadian Department of National Defence - http://www.vcds.forces.ca/DPOOnline/PrioritiesPerformance_e.asp?SelectedDPMenu=4

This site is run by the Director General of Strategic Planning for the Canada's Department of National Defense. It includes extended details of the business planning documents submitted by DND units, and a description of the processes used to manage these submissions. This link takes you straight into an explanation of the organisation's strategic planning framework and use of Balanced Scorecard.

More information beyond this FAQ

The [Resources](#) section of the 2GC web site contains other 2GC FAQs relating to Performance Measurement and Management, Strategic Management and Control and Balanced Scorecard (including modern 3rd Generation Balanced Scorecard) It also has further recommendations for books and articles on the subject and extensive links to useful web sites. For information on 2GC's services including our consultancy and training programmes, visit our services section of the web site or email Services@2gc.co.uk

About 2GC

2GC is a research led consultancy expert in addressing the strategic and performance management issues faced by organisations in today's era of rapid change and intense competition. Central to much of 2GC's work is the application of 3rd Generation Balanced Scorecard, an approach to strategic implementation, strategy management and performance measurement.