Factors Affecting Implementation Of The Balanced Scorecard In Public Institutions In Kenya: Lessons From Kenya Wildlife Services

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ABSTRACT

The purpose of this study was to determine the factors affecting the implementation of the Balanced Scorecard (BSC) in Kenya Wildlife Service (KWS). KWS has implemented the BSC but has not fully reaped the benefits of the BSC because of several factors. The research design used in this study was descriptive in nature. Using stratified sampling, a sample of 113 employees was selected. A semi-structured questionnaire was administered and collected data analyzed using the Statistical Package for Social Sciences and results presented using tables and figures. The research revealed factors that have affected implementation of the BSC at KWS in the four perspectives of the BSC. Factors that have affected BSC implementation negatively at KWS under the customer perspective and related to the internal processes perspective are internal systems and procedures. On financial perspective, resource constraints emerge as having affected implementation of the BSC. Factors that have negatively influenced implementation of the BSC under the learning and growth include: inadequate deliberate efforts to steer development of the workforce in areas of training, skills acquisition; lack of inspiring individual innovativeness, inadequate succession planning of the organization and ensuring a good job fit.

Keywords: Balanced Scorecard, Performance Management, Kenya, Wildlife, Services, Strategy; Human, Resources.

1. INTRODUCTION

Performance management is the achievement of targets through the effective management of people and the environment in which they operate. It is integral part of every business process rather than being a separate process as it is activated wherever targets are set and resources allocated for their achievement. According to Armstrong (2008), performance management is both a strategic issue and a tactical issue. At the strategic level, it is concerned with setting achievable goals for the organization and developing the competence and capability to achieve these goals. At the tactical level it means creating an environment in which people are motivated to excel and exercise their talents. It involves managing relationships, monitoring and reviewing performance, taking action to improve it and finding better ways of getting the best out of people.

The realization that overall organizational performance is about a holistic approach in achieving goals led to development of principles and tools that recognize and measure such phenomenon. One such tool is the Balanced Score Card (BSC). The balanced scorecard is a strategic planning and management system that is used extensively in business and industry, government, and non-profit organizations worldwide to align business activities to the vision and strategy of the organization, improve internal and external communications, and monitor organization performance against strategic goals. It was developed to try and include intangible assets measurement in an organization. It was originated by Robert Kaplan and David...
Norton as a performance measurement framework that added strategic non-financial performance measures to traditional financial metrics to give managers and executives a more 'balanced' view of organizational performance.

The BSC has evolved over time and been adopted by organizations worldwide in an effort to meeting organizational goals. Many other management specialists have since published books that borrow from this concept but the principle has remained the same. The balanced scorecard has evolved from its early use as a simple performance measurement framework to a full strategic planning and management system. The “new” balanced scorecard transforms an organization’s strategic plan from an attractive but passive document into the "marching orders" for the organization on a daily basis. It provides a framework that not only provides performance measurements, but helps planners identify what should be done and measured. It enables executives to truly execute their strategies.

The balanced scorecard suggests that we view the organization from four perspectives, and to develop metrics, collect data and analyze it relative to each of these perspectives: learning and growth perspective; business process perspective; customer perspective and financial perspective. According to Richard et al (2009) organizational performance encompasses three specific areas of firm outcomes: (a) financial performance (profits, return on assets, return on investment, etc.); (b) product market performance (sales, market share, etc.); and (c) shareholder return (total shareholder return, economic value added, etc). These two schools of thought show the linkages between the BSC and performance management. BSC can therefore be termed as a model of performance management strategy. Organizations are investing ever-increasing amounts of resources into performance management systems, but it is still not clear what they can expect in return, or how they might influence the likelihood of positive system outcomes. No one system works for all organizations because of several factors that may influence choice such as type, size of organization, employees, organizational culture, resources available to implement the system among others. There are therefore different challenges that may affect implementation of a performance management system.

By 2004, according to a research by Bain and Company (2011) about 57% of global companies were using the balanced scorecard The BSC is perhaps the best known of several performance management frameworks (it is the most widely adopted performance management framework reported in the annual survey of management tools undertaken by Bain and Company, and has been widely adopted in English-speaking western countries and Scandinavia in the early 1990s). Since the year 2000, use of the Balanced Scorecard, its derivatives (e.g., Performance Prism), and other similar tools (e.g., Results Based Management) has also become common in the Middle East, Asia and Spanish-speaking countries. The earlier version of Balanced Scorecard asserted that relevance should derive from the corporate strategy, and proposed design methods that focused on choosing measures and targets associated with the main activities required to implement the
strategy. As the initial audience for this was the readers of the Harvard Business Review, the proposal was translated into a form that made sense to a typical reader of that journal - one relevant to a mid-sized US business. Accordingly, initial designs were encouraged to measure three categories of non-financial measure in addition to financial outputs - those of "Customer," "Internal Business Processes" and "Learning and Growth." Clearly these categories were not so relevant to non-profits or units within complex organizations (which might have high degrees of internal specialization), and much of the early literature on Balanced Scorecard focused on suggestions of alternative 'perspectives' that might have more relevance to these groups.

Modern Balanced Scorecard thinking has evolved considerably since the initial ideas proposed in the late 1980s and early 1990s, and the modern performance management tools including Balanced Scorecard are significantly improved - being more flexible (to suit a wider range of organisational types) and more effective (as design methods have evolved to make them easier to design, and use). Kurtzman (1997) found that 64 percent of the companies questioned were measuring performance from a number of perspectives in a similar way to the Balanced Scorecard. Balanced Scorecards have been implemented by government agencies, military units, business units and corporations as a whole, non-profit organisations, and schools. Ndungu (2011) notes that in Kenya companies listed in the Nairobi Stock Exchange (NSE) shows that the BSC is widely adopted in corporate organizations. The main reasons for adopting BSC were found to have an effective strategic planning system and an improved control system. It was also established that BSC is used widely as a basis for executives' compensation. Ndungu established that companies with various characteristics have adopted the BSC meaning that this measurement tool can be used widely across the various companies regardless of their size, turnover and their production technology.

1.1 THE CONTEXT OF KENYA WILDLIFE SERVICES

Kenya Wildlife Service (KWS) is one such organization in Kenya that has adopted use of BSC. KWS is a state corporation established by the Wildlife (Conservation and Management) Act Cap 376, with a mandate for wildlife conservation and management in Kenya. It has sole jurisdiction over 26 national parks and plays an oversight role in the management of 33 national reserves and private sanctuaries. The organization has a population of about 5,000 employees spread throughout the country.

KWS has adopted the BSC strategy through defining performance indicators that are aligned to the BSC perspectives. The performance dimensions (perspectives) of KWS vision and strategic objectives are: customer and stakeholder satisfaction, financial growth, stewardship and sustainability, efficient processes and knowledgeable, skilled and motivated employees. KWS seeks to satisfy their customers and stakeholders through attracting resources and utilization for their mission through optimum use and management of resources as well as increased internally generated revenues for sustainable conservation. Resource attraction, efficiency and growth, in turn is enabled by continuous improvement in their service delivery processes.
Another dimension in KWS’s strategy deals with improving and aligning their intangible assets and the organization’s readiness to improve critical product and service processes. This alignment and readiness depends on improving recruitment efficiency and strategic placement of human capital, aligning employee aspirations to the organization’s strategic objectives, fostering creativity and innovation, improving technology and knowledge management and promoting and entrenching culture of teamwork, urgency respect and trust and improving their reward and performance management systems. This is however where the strategy focuses and presents an idealistic situation which is yet to be totally achieved by KWS. This study set out to establish the factors that affect the implementation of BSC at Kenya Wildlife Services.

2. STATEMENT OF THE PROBLEM

Kenya Wildlife Service has a strategic plan that was developed using the Balanced Scorecard approach, which is a framework for successful strategy development and performance enhancement. One of the major objectives of the balanced scorecard is to establish and communicate the organization’s vision, mission, and strategy to employees and stakeholders. While it has been useful in aligning the day to day activities to the strategies of the organization there has been a lag in implementation. The study set out to interrogate factors that may have caused this lag of implementation hence lack of reaping benefits associated with adoption of BSC in an organization. KWS has had several reforms in operations and organizational focus. The environment of the organization is now conducive for spurring growth of the organization with a proper strategic focus. Application of the BSC is a noble plan that ought to reap benefits to the organization.

According to the KWS Training Report (2011) there is need to fully implement all the stages of the balanced scorecard including automation to ensure that the organization obtains value from the tool to enhance conservation which is the core mandate for the organization, provide customers and stakeholders with exceptional products and services and contribute to the country’s achievement of Vision 2030. The purpose of the study was to determine the factors affecting the implementation of the balanced scorecard in Kenya Wildlife Service.

The four objectives that guided this study are:

- To determine how customer service affects implementation of the BSC in KWS
- To assess how availability of financial resources affects implementation of the BSC in KWS
- To determine the extent to which learning and growth initiatives affect implementation of the BSC in KWS
- To establish the effect of business process reengineering on implementation of the BSC in KWS
3. RESEARCH METHOD

The research design used in this study was descriptive in nature. The study was guided by four independent variables; customer service; availability of financial resources; learning and growth initiatives and process re-engineering that might influence the dependent variable, BSC implementation. The study made use of stratified sampling technique. The study targeted employees of Kenya Wildlife Service working at the headquarters office in Nairobi. The employees are at different cadres namely; senior management, middle level management and lower level staff. The final sample was however based on availability of respondents at the period of the survey, accommodation of non responses and resources available for the research. Final sample utilized in the survey was 113. The research instrument used in this study was a semi structured questionnaire. The completed questionnaires were analyzed for consistency and then coded. The coded questionnaires were entered into the Statistical Package for Social Sciences (SPSS) software for analysis. The data was analyzed using descriptive statistics and presented using tables and figure.

4. RESULTS

A total of 113 questionnaires were distributed to respondents out of which 113 were returned and deemed useful for analysis which is a response rate of 100 percent. Hair et al., (1998) argue that a response rate of more than 50 percent is considered acceptable, while that of more than 80 percent is deemed desirable and therefore more acceptable as was the case in this study.

4.1 CHARACTERISTICS OF THE SAMPLE

Table 4.1 presents the demographic profile of the staff participating in the survey under these demographic groupings that also represent the general study population. There is an almost equal gender representation of the staff with a slight bias to the males represented by 52 percent against a representation of 48 percent of the female staff. Majority of the respondents fall between the ages of 26 - 35 years at making 39 percent and another group is between the ages 36 - 45 years representing 23 percent. In terms of job levels, most of the employees are in the support staff category represented by 42 percent of the staff. This is followed by middle management at 29 percent and supervisory staff is represented by 24 percent while top management are at 5 percent. There is an about equal balance of the different periods which employees have worked. Thirty six percent (36%) of employees have worked in this organization for less than 5 years; 34 percent for 5 to 10 years, while 30 percent have worked for more than 10 years.

Insert Table 1 about here

4.2 CUSTOMER SERVICE AND IMPLEMENTATION OF THE BALANCED SCORECARD

Customer Service Perspective of the BSC refer to approaches that seek to ensure that customers of the organization are well served and target to attain customer satisfaction. One of the perspectives of the BSC is
excellence in customer service which prescribes that for an organization to achieve effective implementation of the BSC under this perspective, they ought to focus on employing strategies that seek to achieve customer satisfaction. This is in view of the fact that customers of an organization can be internal (employees) and external (clients and stakeholders of the organization). The survey interrogated factors that touch on excellent service to the customer under this perspective.

Figure 1 report results of the BSC perspective of service to customers. There are varied factors that emerge to have enhanced implementation of the scorecard while others are those that have impeded its successful application in the organization under this perspective. The factors that the organization can celebrate in enhancing customer service have to do with steps taken towards recognition of customers and their needs. First, there is overwhelming recognition by the staff that they are all in customer service shown by 91% of them agreeing and strongly agreeing that they are always in the service of customers whether internal or external. Secondly, employees appear to have adequate knowledge of customer service revealed by 95% of them asserting (agree and strongly agree) that they always know what to do when internal and external requests from the customers arise. Thirdly, there is recognition by most employees (87%) that the organization strives for customer excellence. Lastly, 81% of the employees agree that service to customers is given priority in the organization which means the organization attaches importance to value of the customer.

There is divided opinion when it comes to mechanism of determining customer needs and adequacy of numbers of staff to service internal and external customers. Sixty four (64%) of the staff agree that mechanism of determining customer needs is present, while 59% of the employees agree that employee numbers are adequate to serve customers.

There are certain factors related to service to customers that have distinctly emerged as an inhibition to service to customers. They have to do with internal systems and procedures and their capacity in serving customers. The organization has performed least in creating a linkage of all activities in the organization to service to the customer which is revealed by 51% of employees who can relate their work to service to the customer. There is also an extent of failure to meet expectations of the customer where 53% of the employees agree since meeting customer expectations, is key in determining customer satisfaction.

Insert Figure 1 about here

4.3 AVAILABILITY OF FINANCIAL RESOURCES AND BSC IMPLEMENTATION

Figure 2 report results on the financial perspective of the Balanced Scorecard. Related factors that touch on availability of finances to ensure effective implementation of BSC in an organization were thus examined to find out extent of their successes and/or shortcomings. From the outcome of financial resource availability and usage, it emerges that there is a constraint of finances in most instances in meeting departmental obligations thus hindering implementation of the BSC. Other issues of communication also arise in financial
management in the organization. Departmental budgets are mostly found to be insufficient because only 23% of the employees agree and strongly agree that the current budget is sufficient to meet departmental targets. Accessibility of resources is also found to be an issue where only 44% of the employees easily access resources allocated for their department. Such resources are like equipment to work with ICT service among others.

It also emerges that not all departments feature prominently in annual budget allocation with 59% of employees alluding that their departments feature while the rest don’t. There is also a constraint of working within budgets where 52% of the employees assert that they operate within the given budget while the rest go beyond their allocations. Facilitation of departments to meet daily activity requirements also fall short with only 41% of the employees agreeing that such facilitation is present. Another pertinent issue emerging is knowledge of departmental budget where only 52% of the employees are privy to such information.

Insert Figure 2 about here

To further understand the extent of resource deficiency in the organization, respondents were asked to indicate the type of resources that are deficit in their various departments. The three most mentioned resource deficiencies are working equipment, departmental funds and staff numbers. These are crucial requirements in meeting goals of an organization and if there is persistent scarcity, the ability of an organization to achieving its mandate may be challenged.

4.4 LEARNING AND GROWTH INITIATIVES AND BSC IMPLEMENTATION

Figure 3 reports results from the learning and growth perspective of the balanced scorecard. There have been approaches adopted in KWS that have enhanced learning and growth in the organization while there, has been some factors that have impeded implementation of the BSC along this perspective.

The organization has been most successful in utilization of the human resource in the aspect of on the job skill development whereby an overwhelming 97% of the staff agrees (those who agree and strongly agree) that they have learnt to do their job well through experience in working in the organization. Growth and development from the job is further recognized by 86% of employees who reiterate that they have become better workers from the time they joined the organization. The organization has also succeeded in inculcating its vision and mission to the roles of staff. This is revealed by 82% of the staff who admit that they are able to relate to the vision, mission and objectives of the organization to their individual work in the organization.

Employees are neutral when it comes to aspects of promotion of learning and growth in the organization, understanding of the KWS strategy and confidence in their academic qualifications compared to other learning and growth outcomes. Seventy seven percent (77%) of the staff agree that their academic qualifications match their job and that they well understand the organizational strategy in each case. Further, 59% of them agree that KWS promotes learning and growth opportunities.
The organization has however fallen short when it comes to factors of deliberate efforts to steer development of the workforce in areas of training and skills acquisition. Only 33% of the employees admit to frequently attending training sponsored by the organization to perform their jobs better. The employees also rate the succession planning of the organization as below par with only 36% of the staff agreeing that the organization has adequate succession planning. Another related issue that emerges is of skills matching where less than half of the employees (42%) agree that there are initiatives undertaken by the organization to ensure a good job fit i.e. that skills of the employees match the job that they are carrying out.

The survey also sought an open ended response from the staff as regards challenges experienced in the organization when it comes to learning and growth. The most indicated factors that impede learning and growth in the organization are: lack of career growth program; inadequate funds/resources for facilitation of employee programs; lack of staff motivational programs and favouritism in the organization. These are factors that ought to be addressed at KWS in order to enhance learning and growth of the staff that would influence growth of the organization as a whole.

4.5 BUSINESS PROCESS RE-ENGINEERING AND BSC IMPLEMENTATION

The survey assessed factors under the business process perspective that have influenced BSC implementation in KWS. Certain statements reflecting an organization that adopts continuous improvement on business processes in the organization were presented to the staff to gauge their occurrences at KWS. Figure 4 reports results on business process re-engineering. In business process re-engineering initiatives, the organization has excelled in certain areas performed at par in some areas and below par in others. Re-engineering of the business process determines the continuous improvement of the organization in responding to changing stakeholder needs and is therefore crucial in determining organizational success. This is a perspective of the BSC and assessment of such factors aid in determining whether the BSC is effectively implemented in an organization. KWS has been most successful in creating synergies in different departments whereby 82% of the employees declare that they understand how different departmental activities are interlinked to meet the overall organizational goal. Top management support also emerges as a success in the organization where 71% of the employees admit that the top management provide support where needed to run departmental activities.

The organization has however not been successful in inspiring individual innovativeness among staff which is in determining business process improvement. Only 39% of the staff agrees that employees in the organization are always suggesting new ways of doing things. Other areas which the organization performs at par but presents opportunity for improvement when it comes to business process re-engineering are in the areas of general innovativeness and flexibility of top management. Fifty five percent (55%) of the respondents
reiterated that generally, the organization is highly innovative and 51% affirm that top management is flexible in adjusting work activities to changing circumstances and external environment. These are areas of improvement for the top management who bear the responsibility of business process re-engineering in any organization.

Insert Figure 4 about here

The internal processes of the organization are the core of the business process re-engineering. It is the understanding of these processes and steps taken to improve the same that determine effective implementation of the BSC. In this regard, the study thus sought opinion of respondents on issues surrounding the internal processes of the organization in order to gain better understanding on the factors that may impede improvements of processes within their respective departments. The three most mentioned factors that inhibit internal processes continuous improvement are: lack of motivation of staff & employee improvement programs; delayed communication and follow ups on activities implemented and bureaucracy in the organization. In the opinion of the staff, these factors provide the most setbacks in improving processes in their respective departments.

5. DISCUSSION

The results of the survey have demonstrated how the BSC approach is fundamental in bringing about performance improvements to organization systems in KWS. The findings show that in instances where the organization seem to adopt the principles of BSC, there have been noted improvements while in instances where it does not embrace the BSC perspectives, there have been failures.

In the perspective focusing on customer service, the findings show that staff recognizes the fact that they are all in customer service in one way or another. They also feel confident and equipped to handle their internal and external customers. In addition, there is general perception of the staff that KWS strives for customer excellence. These aspects are important ingredients in having a customer focused organization which starts with the individual employees and reflected by the organization as a whole (Rankin, 2004). The customer perspective of the BSC is about recognition of the fact that there are internal and external customers of an organization and excellent service to them means that an organization is headed towards success.

Under the customer perspective, the researchers have revealed factors that influence the implementation of BSC positively and negatively. There are four factors that have emerged prominently that affect implementation of the BSC positively and all have to do with competency of staff in serving the customer. First, there is overwhelming recognition by the staff that they are all in customer service. Secondly, employees appear to have adequate knowledge of customer service. Thirdly, there is recognition by most employees that the organization strives for customer excellence. Lastly, most of the employees agree that
service to customers is given priority in the organization which means the organization attaches importance to value of the customer.

Rankin (2004) observed that competence in employees is an integral part of organizational competence because it is employees that drive the organization. This is further supported by Armstrong (1988) who asserts that competence of employees to customer service, by pointing out the linkage between business awareness and customer focus. According to Armstrong, business awareness capacity in an employee points to continually being able to identify and explore business opportunities, understand business opportunities and priorities of the organization and constantly to seek methods of ensuring that the organization becomes more businesslike. Customer focus on the other hand is capacity to exercise the unceasing care in looking after the interests of the external and internal customers to ensure that their needs, wants and expectations are met or exceeded.

Factors that have affected BSC implementation negatively at KWS under the customer perspective are the internal systems, procedures and their capacity in serving customers. The organization (KWS) has performed least in creating a linkage of all activities in the organization to service to the customer hence failure to meet expectations of the customer. This has thus negatively affected implementation of the BSC.

The learning and growth perspective of the BSC advocates for continuous development of staff to be able to take up higher responsibilities in the organization to effect growth (Senge, 1990). Such growth should be balanced between employees and the organization. From findings of the survey, KWS has made recognized efforts at making maximum utility of human capital. Employees recognize growth they have experienced through their work responsibilities and also feel a sense of ownership of the mission and vision of the organization. The findings also show that KWS has however fallen short when it comes to purposive efforts to actually train staff to acquire new skills or sharpen the existing ones. Few staff attends training courses and there is an inherent gap in succession planning in the organization. Learning and growth initiatives ought to be a balanced approach of enabling staff learn through the job and also sponsorship to external programmes where they can advance their knowledge and skills in order to make them ready for more advanced level positions in the organization. Such efforts will in the future enhance succession planning in the organization.

Further, on this perspective, there have been factors that have affected the implementation of the BSC at KWS positively and negatively. Positive influencing factors that emerge include: on the job skill development and the organization integrating its vision and mission to the roles of staff. On the other hand, factors that have negatively influenced implementation of the BSC include: inadequate deliberate efforts to steer development of the workforce in areas of training, skills acquisition; inadequate succession planning of the organization and ensuring a good job fit i.e. that skills of the employees match the job that they are carrying out. This finding validates Harrison’s (2005) research which demonstrates that the learning and development activity
does consistently emerge as a crucial intervention factor in organizational performance. Two human resource practices were identified as being particularly powerful in influencing employee attitudes and creating positive discretionary behaviour: careers and training. The Learning and development processes that help to activate the people performance link are those that ‘hold the promise’ of learning to do things better or doing new things. In KWS, the most mentioned factors that impede learning and growth in the organization are: lack of career growth program; inadequate funds/resources for facilitation of employee programs; lack of staff motivational programs and favouritism in the organization. These are factors that ought to be addressed at KWS in order to enhance learning and growth of the staff that would influence growth of the organization as a whole.

Business process re-engineering perspective of the BSC is about innovation in the organization (Weicher et al., 1995). Innovation starts from inclination of staff to contribute to new ideas and is enhanced by top management of the organization creating a conducive, environment for implementation of the innovations and also support of the same. From the findings, KWS comes out to have achieved creation of synergies among departments to support creative thinking and the top management has also provided requisite support to departments. Unfortunately the needed environment of innovation has ended there because the management has not done much in inspiring individual innovation among staff. They rarely feel compelled to suggest new ways of doing things in the organization. Issues under this are lack of motivation, inadequate employee improvement programs, inadequate communication and persistent bureaucracy that does not permit efficient follow ups. All these factors combined have been a killer of innovativeness in KWS that ought to be tackled to have a turnaround situation.

Finally on Business Process Perspective, there are similarly factors that have contributed to successful implementation of the BSC and also those that have impeded its implementation. On the former case, KWS has been most successful in creating synergies in different departments and also presence of top management support in the organization that the employees acknowledge is provided support where needed to run departmental activities. On the latter, the organization has not been successful in inspiring individual innovativeness among staff which is important in determining business process improvement. The factor of top management support necessary in encouraging implementation of the BSC under the Business Process Perspective was effectively brought out by Weicher et al (1995) who pointed out that BPR (Business Process Re-engineering) must have the full support of top management to succeed. If resistance is encountered, the leader must be willing to "drive" change, even to the point of ruthlessness. This appears to be reflective in KWS.

In the finance perspective which is related to all the other three perspective, resource availability and usage, findings of the study have shown that the BSC focus has somewhat reneged and prevented certain
performance achievements. First there are constrained resources to meet departmental activities and secondly, is accessibility of such resources which has been found to be inadequate. The main driver of BSC performance improvement approach is resource investment in an organization to effect improvements (Kraatz and Zajac, 2001). KWS is yet to fully achieve this in order to realize full benefits of the balanced scorecard approach.

5.1 LIMITATIONS OF THE STUDY
The study employed to a large extent self-report measures and yet it is argued that such measures face a problem of ‘shared method variance’ due to the reliance on a single method of data collection leading to ‘contamination’ across the measures. However, these measures were deemed usable given the nature of our study. In order to address this problem the main parts of the questionnaire were differentiated. By using different formats in the sections of the questionnaire ‘cross-contamination was minimized (Schmitt, 1994). Further, since individual responses to the questionnaires were anonymous, method bias due to social desirability is minimized (Oppenheim, 1992).

6. CONCLUSION
On the customer perspective in implementation of the BSC, the role of the staff and also systems available in enhancing customer service has come out prominently as influencing outcomes. This means staff in the organization has to be competent and systems and procedures also have to be efficient and effective. KWS have done better in enhancing competency of the staff than in creation of effective internal processes that enable good service to the client. The result is that they have not been effective in meeting customer’s expectation. Principles of the BSC under customer perspective prescribe that competence of the employees have to be continually enhance to enable them serve customers effectively directly or indirectly. It is also important for all employees to realize that they are all in the service of the customer in one way or another. This realization enables them to recognize linkages between all activities in the organization and excellent customer service. Competence of employees without working systems and procedures would also cripple customer service. It is therefore also of importance that the capacity of internal processes match developed competence of employees.

Looking at the financial perspective in BSC implementation, availability and accessibility of resources have come out as key factors in determining BSC success. Indeed, any undertaking in an organization needs financial resources to enable the process. Lack of such would lead to ultimate failure. When resource is limited it also leads to stagnation of achievements. The findings of the research and also literature reviewed have demonstrated this. Other pertinent issues that emerge are also knowledge of budgets by the implementers of activities. When such crucial information is lacking, it may lead to under or over use of
resources which in either case is poor management of the same. While there may be a resource constraint, available resources can also be effectively managed in such a way that there is maximum utility of the resource for certain if not all of the results to be achieved.

Assessment of the Learning and Growth perspective of the BSC have brought out key issues of natural and deliberate development of the staff to enhance general organizational development. Natural development is when growth and progression of the employees occurs normally through their interaction with work activities overtime. Deliberate development is when certain efforts are taken by the organization to train the employees so that they can acquire requisite knowledge to undertake their duties. KWS appears to have done better in the former rather than the latter. In as much as they have created a conducive learning environment where employees can develop their skill on the job, there has not been widespread training across all staff of the organization. There is also a gap of succession planning which may be a result of the inadequacy of training staff to take up additional responsibilities. As has been observed in theories of literature reviewed, training and development of employees is the centre stage of a learning organization which determines the organization’s capacity in meeting its mandate.

Under the Business Process perspective that looks at business re-engineering in an organization, there have been factors that have emerged to influence successful implementation of the BSC at KWS. Creation of synergies between departments, top management support and innovation amongst employees are prominent in determining success of the BSC under this perspective. Business process and re-engineering is about continuous improvement in an organization. For such to take place, it is important for an organization to create an environment of innovation and also for the top management to drive change. Support from them (top management) is also crucial when it comes to management of change that innovation brings. Top management at KWS have been successful in providing support but not at creating an enabling environment to encourage employee innovation. The result is that even the employees do not consider themselves to be innovative i.e. always suggesting new ways of undertaking activities in their departments.

7. RECOMMENDATIONS

KWS ought to enhance the capacity of their internal systems and procedures in order to be able to effectively serve customers. The findings show that the organization has been successful in enhancing competency of staff in serving customers but has not achieved success in streamlining its internal systems and procedures to achieve effectiveness. Customer expectations have therefore not been met as a result of this. There needs to be a focus of the organization to review and improve the processes that lead to service to customer. The end goal would be achieving customer delight hence contribution to successful implementation of the BSC.
To enhance implementation of the BSC under the financial perspective, KWS management ought to ensure availability, accessibility and communication of resources available to all departments in the organization. The operations in KWS are constrained by adequate financial resource to manage activities in their various departments. An operational audit should be carried out to determine priority needs per department and allocate resources accordingly. The research has revealed that the most needed resources are working equipment, departmental funds and staff numbers. Another issue worthy of consideration is communication of budgets to respective departments. Such communication ought to be made to departmental mangers and also staff involved in usage of the resources. This will enhance effective management of budgets and also sound usage in achieving departmental objectives.

Learning and Growth perspective of the BSC should be enhanced through deliberate efforts in training and development of skills of staff across board. There needs to be a training needs analysis carried out to determine the short term and long term developmental needs of staff. A training program then ought to be put in place to seek to meet such needs. Succession planning in the organization also needs to be put in place through identification of staff who can take up management responsibilities and efforts put in place to nurture their upward mobility. In this way, KWS will have staff with adequate technical skills to manage work in the organization and also ready to succeed senior management posts when they fall vacant. Effective succession planning also ensures that the organization maintains its intellectual property and there is continuity in the event of any exit of key staff. Such efforts of training and succession planning will contribute towards learning and growth of the organization thus enhancing implementation of the BSC.

On the Business Process perspective, KWS needs to direct efforts at encouraging innovation amongst staff. The findings of the research and the reviewed literature have demonstrated that the business process re-engineering is driven by an innovative organization. Innovation is enhanced by numbers of staff that continually introduce new ideas that may eventually lead to breakthrough in transforming the organization. The research has also revealed that innovation amongst staff is lacking in KWS. The top management therefore needs to put in place deliberate efforts at encouraging innovation for example rewards for creativity and new ideas that contribute to development of the organization. Such efforts would steer the organization towards success and identify itself in the industry as pioneer in setting industry standards. The Business Process which is a significant approach of the BSC will enhance its implementation in KWS.

This research has revealed factors that have affected implementation of the BSC in KWS. The focus has been the BSC perspectives of Customer Service; Financial Management; Learning and Growth and Business Process Re-engineering. There are however other sub factors that have emerged that are outside these perspectives. These are like communication, bureaucracy and Human Resource management issues that have significantly caused a lapse in implementation of the BSC. Further research should therefore be carried out
focusing on these factors that may cause lapse in implementation of a performance improvement program within an organization.

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Table 1: Demographic profile of respondents

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Source: Research Data
Figure 1: Service to customers
Source: Research Data

Figure 2: Availability of financial resources
Source: Research Data
Figure 3: Learning and growth perspective

Source: Research Data

Figure 4: Business process re-engineering

Source: Research Data