

Er det modebegreber ?

- **Balanced Scorecard**
- **Business Excellence**
- **Shareholder value**
- **Stakeholder value**

MACS - management

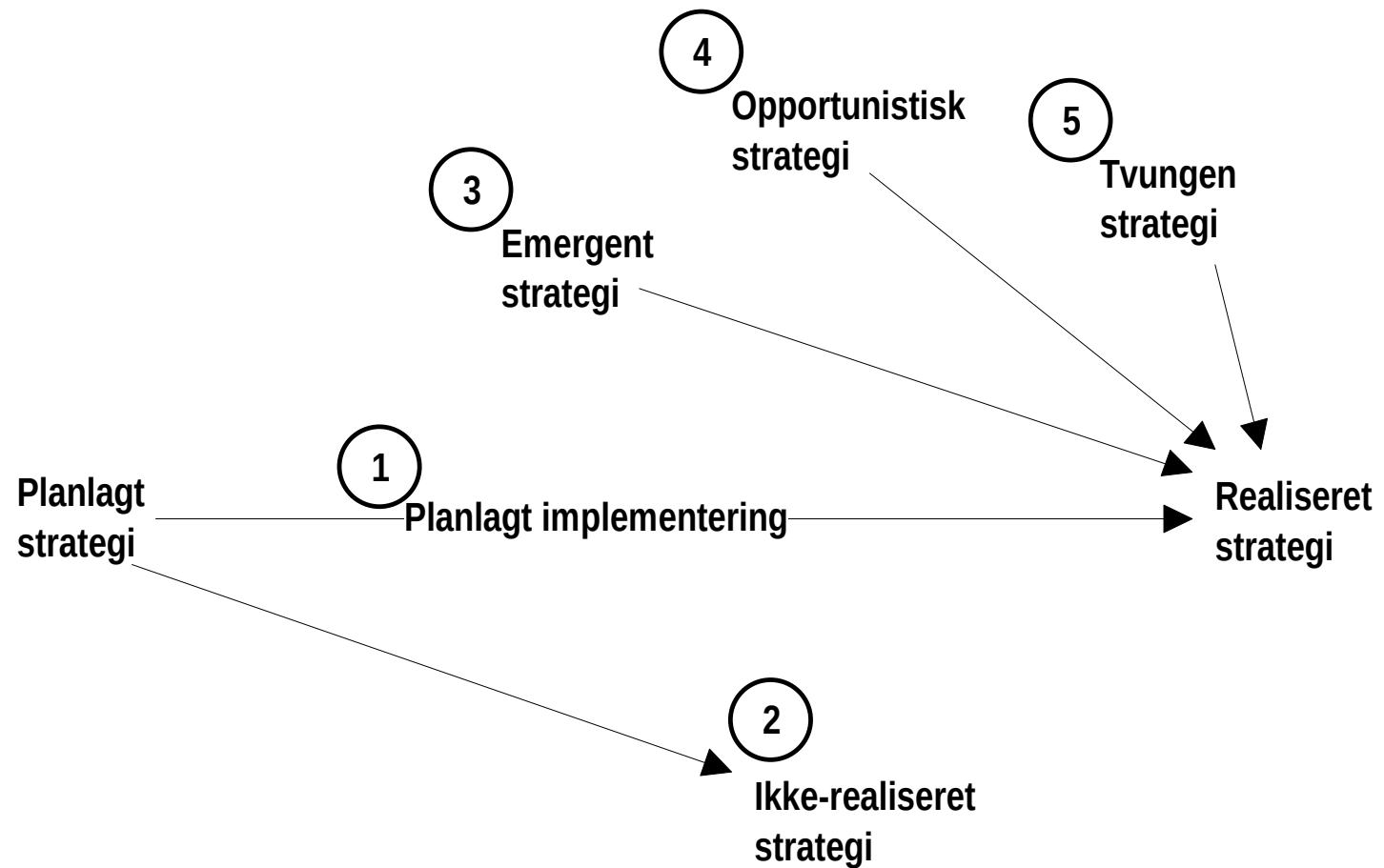
**Management Accounting and
Control System and Behavioral
Science**

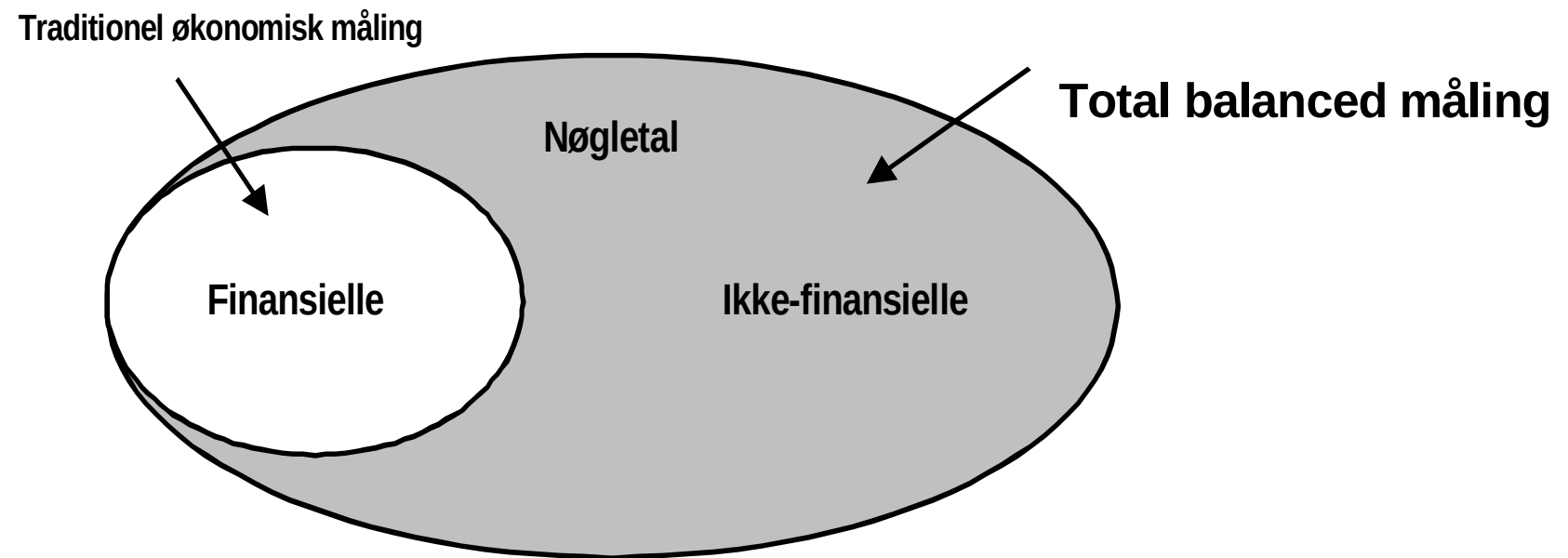
eller

**Ledelse ud fra
SF-metoden**

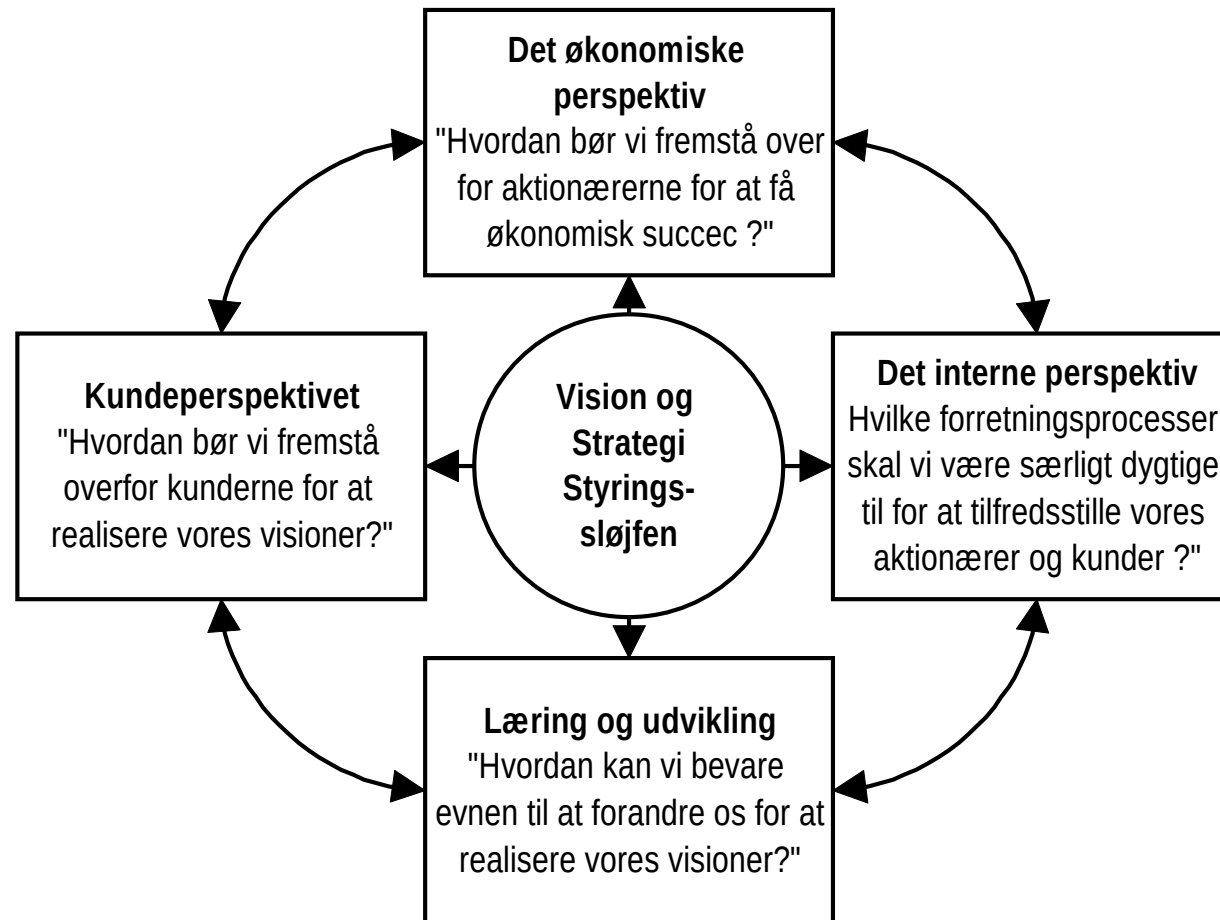
Planlagt og realiseret strategi

3



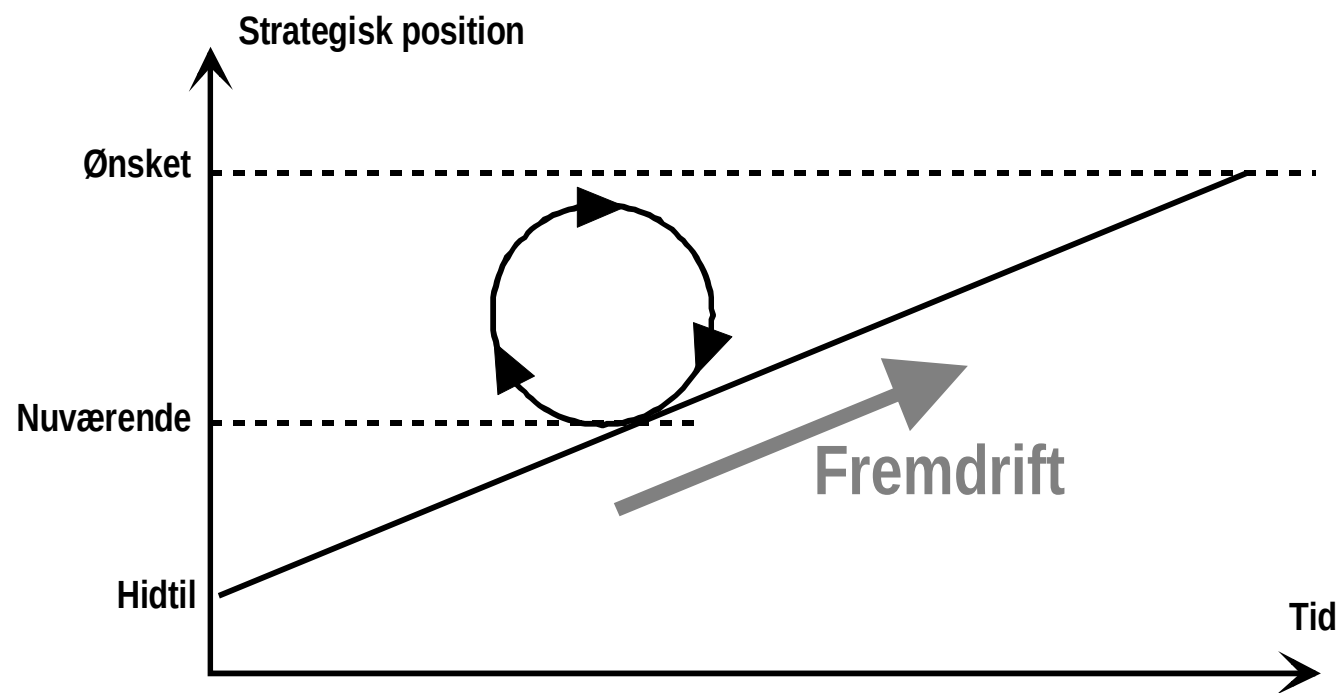


Strategi - styrings-sløjfen og forslag til perspektiver

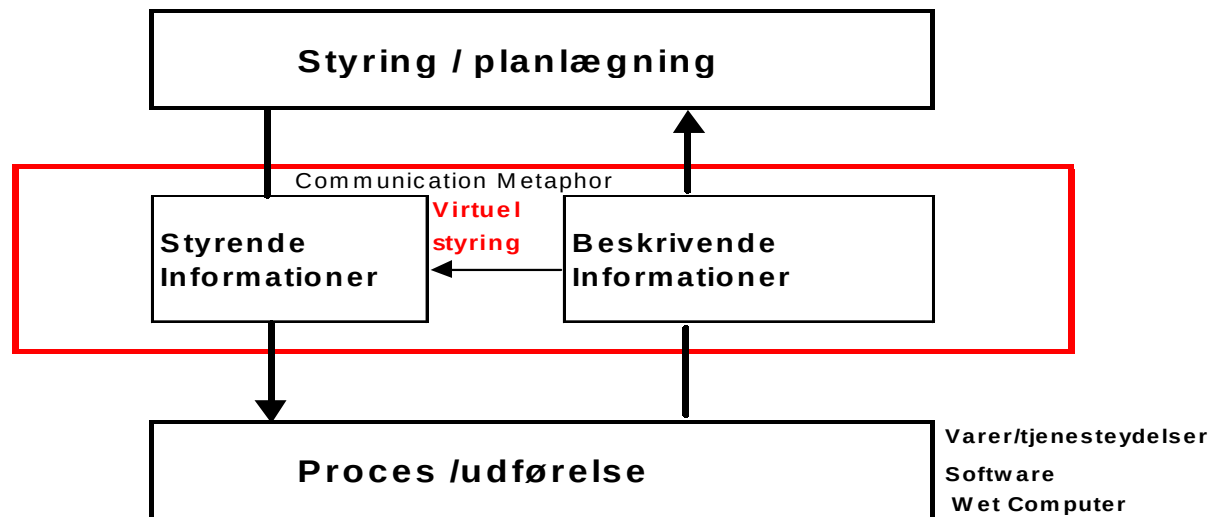


Holdes styrings-sløjfen ikke i fremdrift giver det tilbagegang

6



Styrings-sløjfen - informations-samfundet



Informationer =

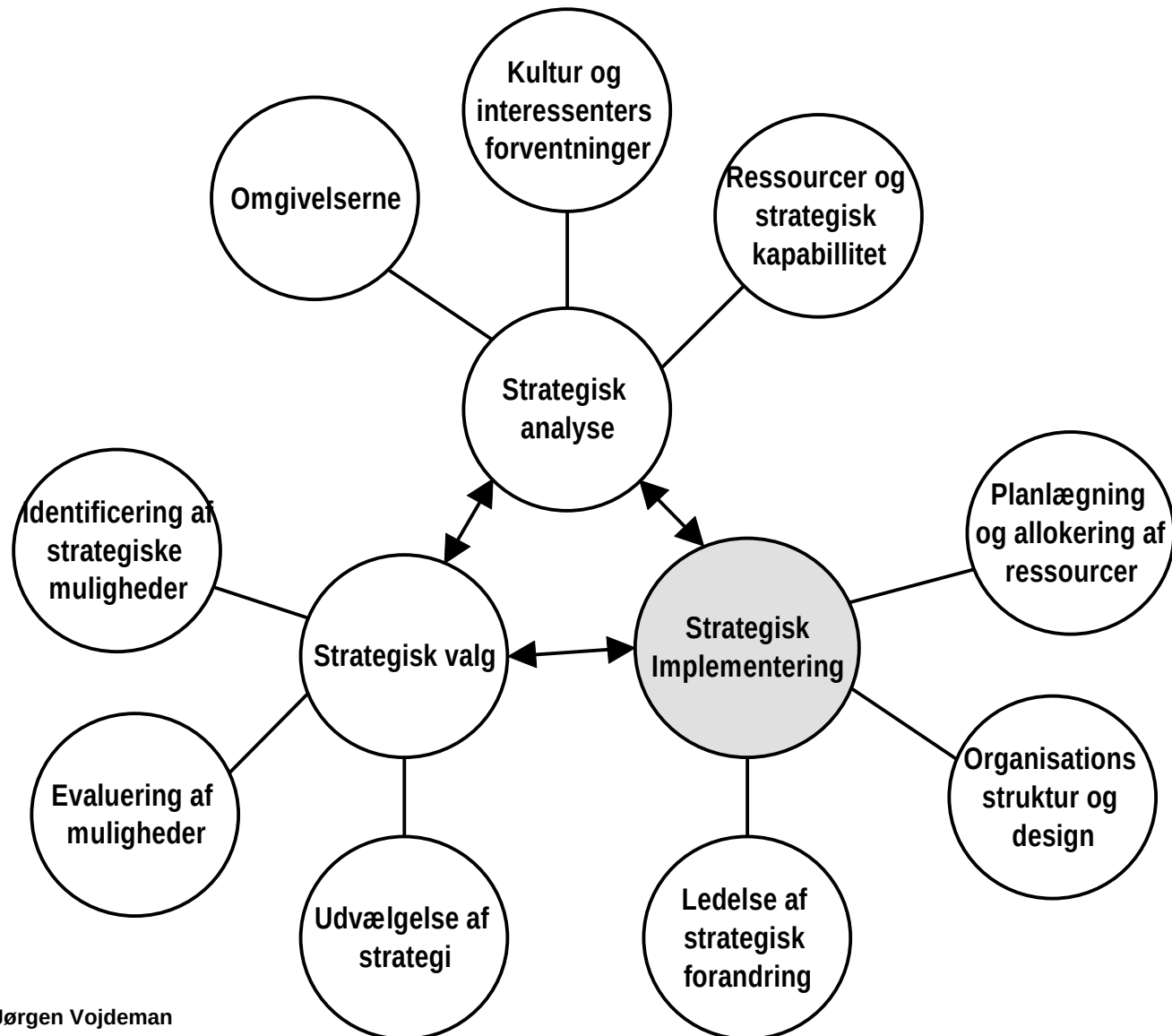
- økonomiske
- ikke økonomiske

face to face
og /eller via Communication Metaphor

Comm. Metaphor er computer, telefon, video, netværk, multimedia m.m.

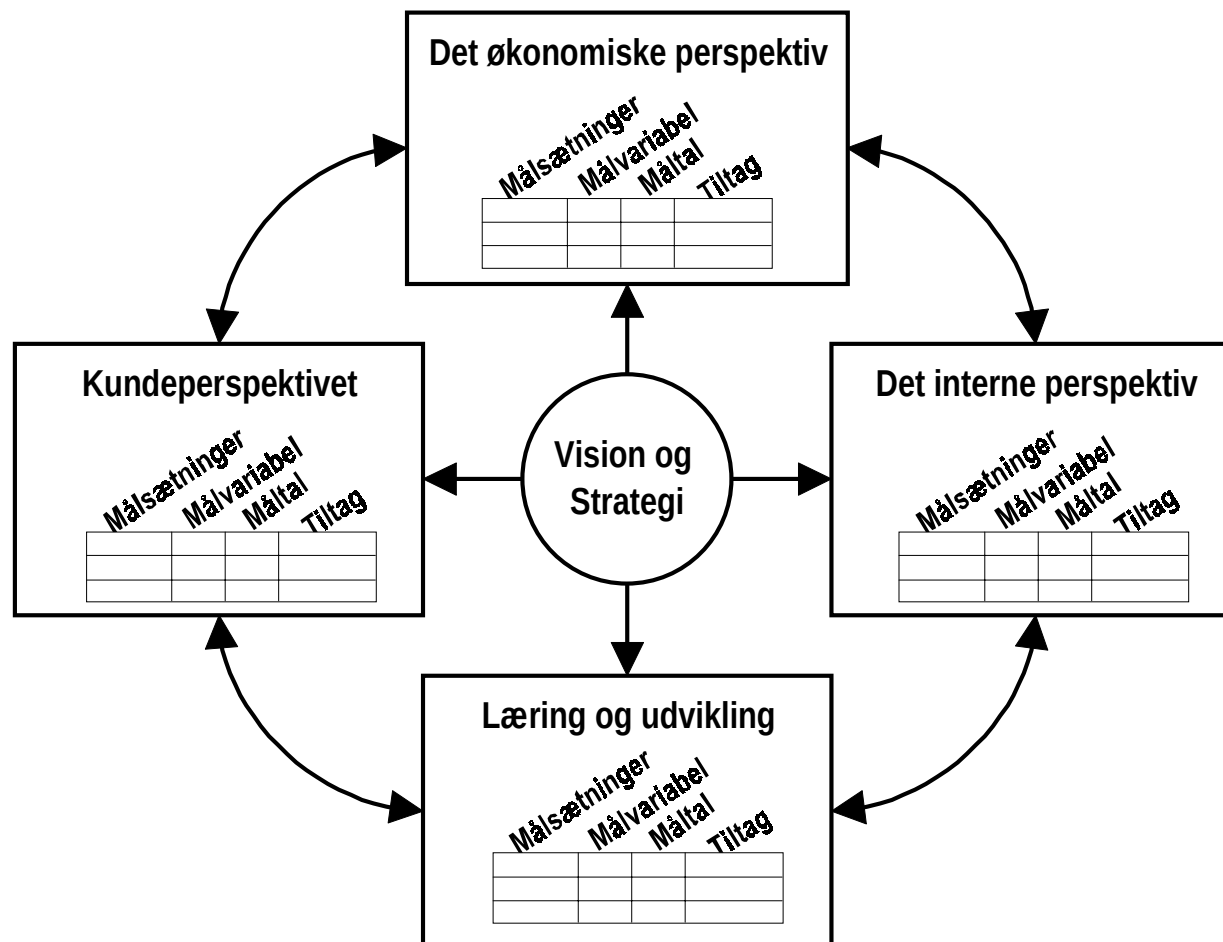


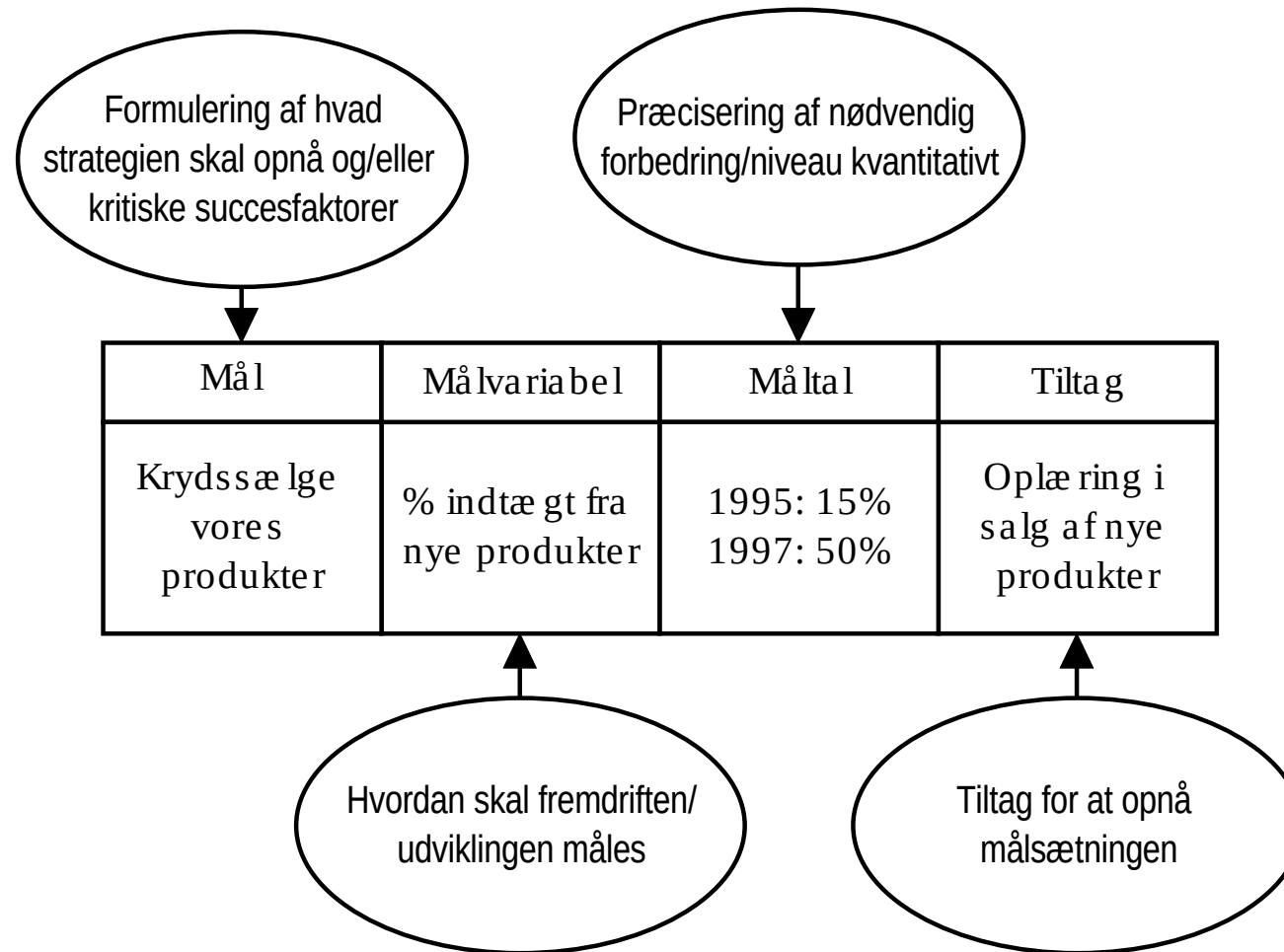
Strategi - processen



Gøre strategierne - operationelle

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0





MACS-Rapportering

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2

Periodisk :

Drift - artsorienteret
 - funktionsorienteret
Status - artsorienteret
Likviditet
Ledelsesrapport
Strategi
MMTA planer
Salg - fakturering total
 - fakturering pr xx
 - ordreindgang
Produktion-standardregnskab
 (Kaizen effekt)
Produktivite salg, produktion,
 indløb, udvikling
Konstruktion
Indkøb
Personale
m.m.

SCORECARD udskrifter

Ad hoc :

Inspirationsanalyse/SBU/ABC costing
Total Business Quality
Benchmarking
Konkurrentanalyser
Test kalkulationsformel
Simuleringsmodel for ledelsen
Detail kapacitetsomkostninger
Investeringer
m.m.

Online - til datawarehouse



Data Warehouse

- rapporteringssystemer
- **scorecard - systemer**

Data fra grundsystemer

Informations-/styringssoftware

1
3

Registrering – generelt i dag

- Økonomisk registrering med kontoplanen i centrum.
- Produktionsteknisk styring.
- Observation/registrering – bløde data

Værktøjer for brugeren :

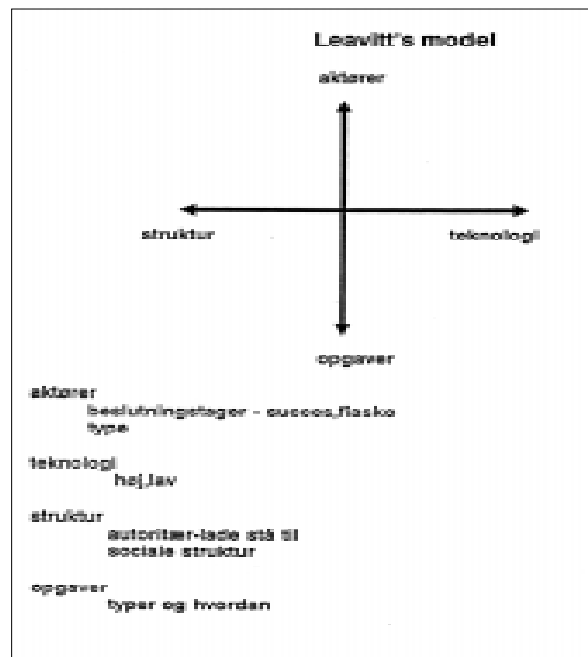
- Listning af data
- Regneark
- Grafik
- Tekst
- Scorecard metoden/værktøj
- Kommunikation – tekst, lyd, film
- Datamining – (eksplorative analyser)

Databaseværktøjer :

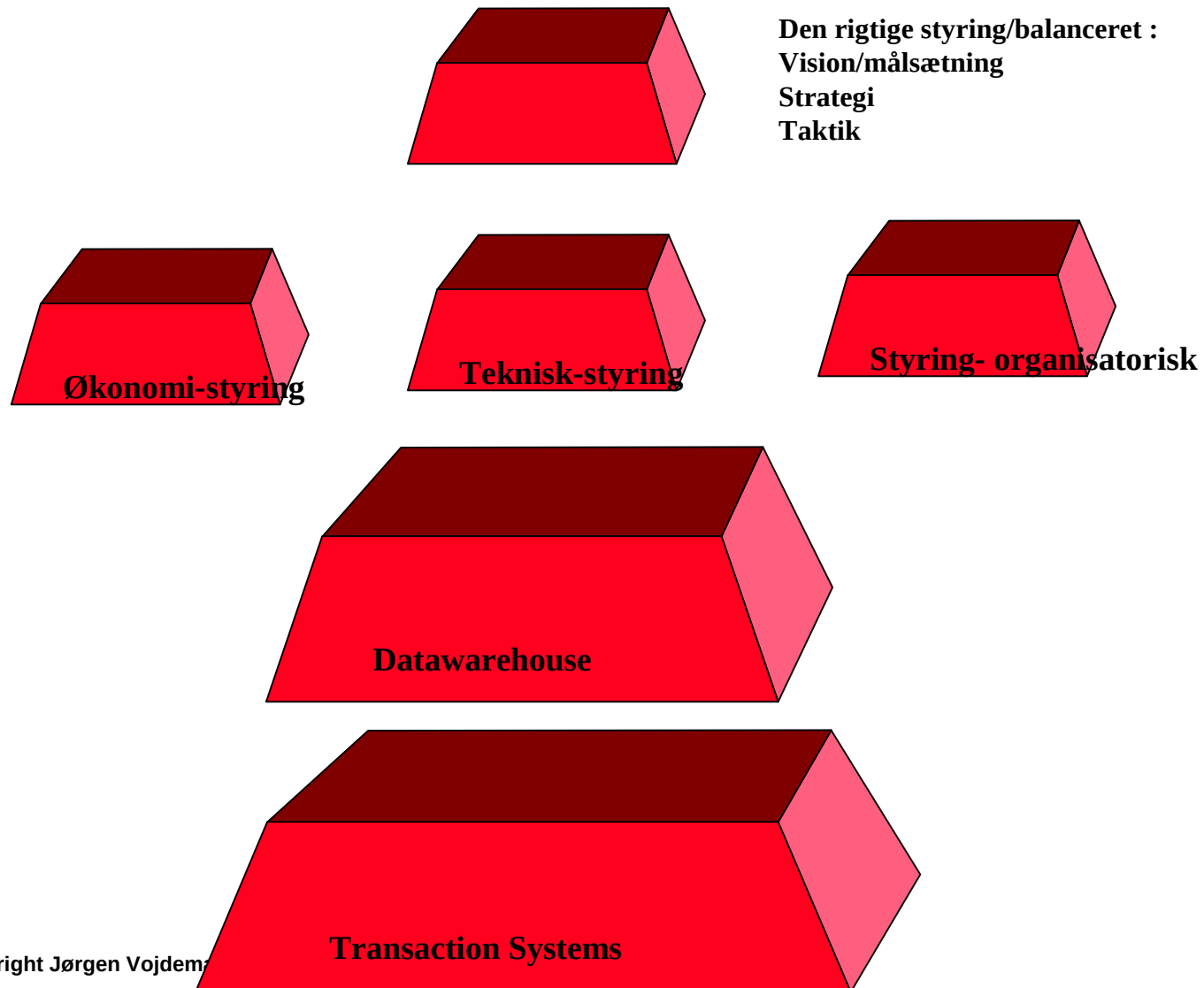
- Data-warehouse

Gammelt ordsprog : Du kan trække hesten til truget;
men du kan ikke tvinge den til at drikke.

Dagens udfordring : Træk/motiver hesten til truget uden at den har
opdaget, at det er ”tvang” og motiver den så til at
drikke.

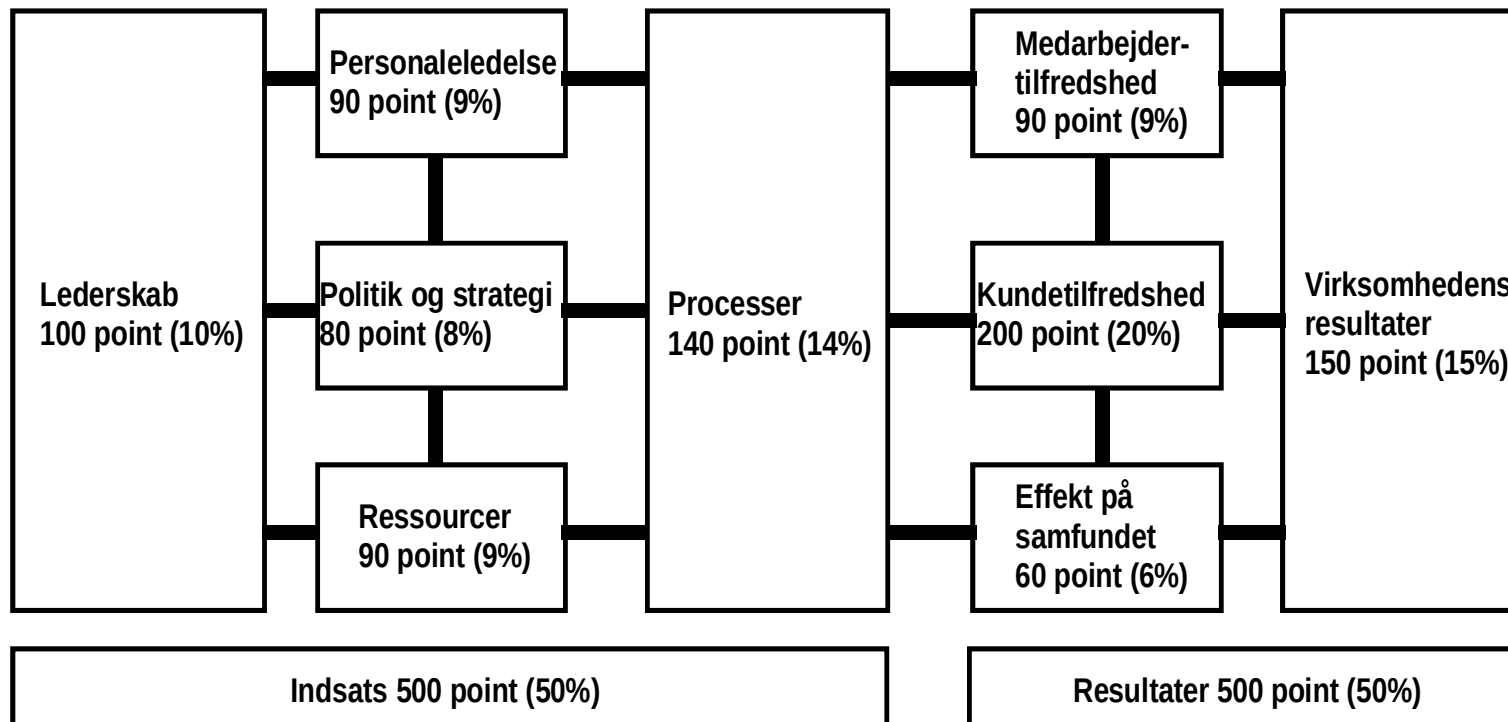


- Udskrevne rapporter kan betydelig reduceres.
- Sammenkobling tekst og data forøger kvaliteten betydeligt i den organisatoriske styring.
- Reduktion af administrative styringsomkostninger.



Bussiness excellence /total quality management

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7



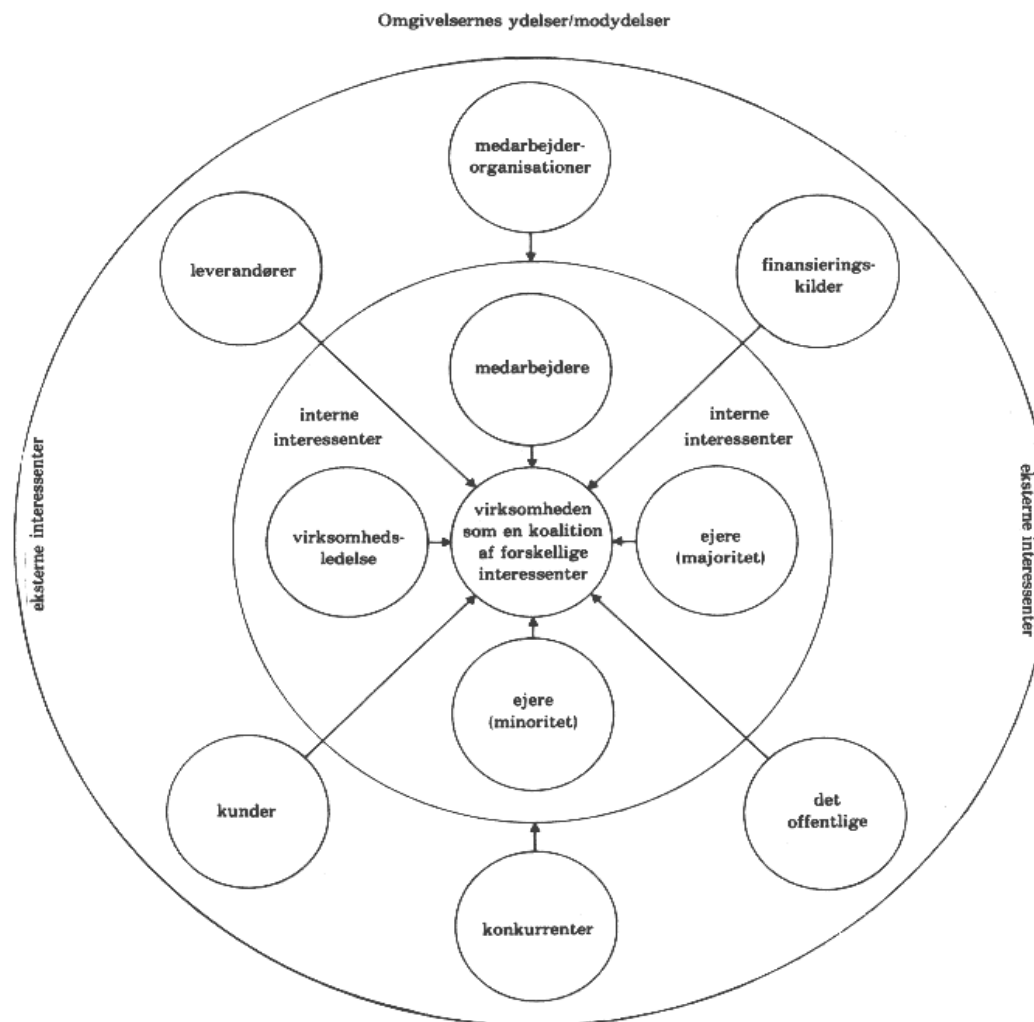
I [Den Danske Kvalitetspris 1997 s. 5] er TQM defineret som:

En virksomhedskultur, der er kendetegnet ved forøget kundetilfredsstillelse gennem løbende forbedringer, hvor alle medarbejdere i virksomheden deltager aktivt.

At opbygge en sådan virksomhedskultur kræver erkendelse af, at kunden er i centrum, og at virksomheden følgelig ledes ud fra dette.

Stakeholder / Shareholder value

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9



Delbetragtningen

- Analyse af nuværende metode – mangler og fordele
- Nuværende strategi eller ingen nedskrevet strategi er udgangspunkt.
- Opstille forslag til forbedringer herunder softwareløsninger.

Totalbetragtningen

- Analyse af nuværende metode herunder strategi – mangler og fordele
- Opstille forslag til værktøjer også for strategi-implementering.
- Implementere strategier
- Forbedre/effektivisere den rene økonomiske rapportering.
- Herunder starte successivt af et datawarehouse.

Faldgruberne – et balanced scorecard projekt

2
1

Relevant og specifik

- For generelt; ikke unik for enhedens strategi
- Mangelfuldt; enten m.h.t Resultatsmål eller Performance Drivers
- Viser ikke logikken; Perspektiverne er ikke koblet i en Årsag-og-Virkningskæde

Måling

- For mange måltal / ikke relevante måltal
- Ensidig økonomi-fokusering
- Aktiviteter i stedet for måltal
- Mangelfuld balance mellem objektive og subjektive vurderinger

Proces

- Ikke drevet af enhedens topledelse
- Bare en eller et fåtal involveres
- For lang udviklingstid
- Udsættelser grundet manglende måltal
- Statisk proces
- Game / leg – måltal for tallenes skyld
- Manglende information til det operative
- For lidt psykologi med i processen

Filosofi

- Måling for at kontrollere fremfor at kommunikere
- Diktatur fremfor delagtighed og ejerskab
- Kun for topledelsen

Eksempel scorecard-teknikken anvendt i styringen

Vision:

Adirondack "Activity Wear" Division

By the year 2000, Adirondack will generate sales of \$1.2 billion and earnings of \$200 million. We will achieve this through two strategic themes:

- 1. Broaden merchandise lines***
- 2. Develop flagship (mega) stores***

In order to broaden our merchandise lines we will **introduce athletic clothing** and accessories which will take advantage of our current image of providing rugged and durable outdoor apparel, and expand our market niche.

Secondly, we will augment our existing mall-based strategy with the **establishment of "mega", standalone stores in key locations**. This will enhance our market image as well as increasing our throughput.

Scorecard'ens Anatomi

2

4

Objective:	Udtalelse om hvad strategien må afstedkomme
Measure:	Målvariabel som beskriver graden af målopnåelse
Target:	Måltal af målet
Assessment:	Graduering og kommentar fra objective/measure "ejer"
Initiative:	Handlingsplan for at nå vore overordnede mål/objectives

		Target	Assessment
Objective:	MANAGE SOURCING		✗
Measures:	Outdoor Clothing Delivered	296	✓
	Athletic Clothing Delivered	218	✗
	Pairs of Shoes Delivered	57	✗
	Rating of Relationship	8	♦

Initiatives:

- Quality Project
- Capacity Project

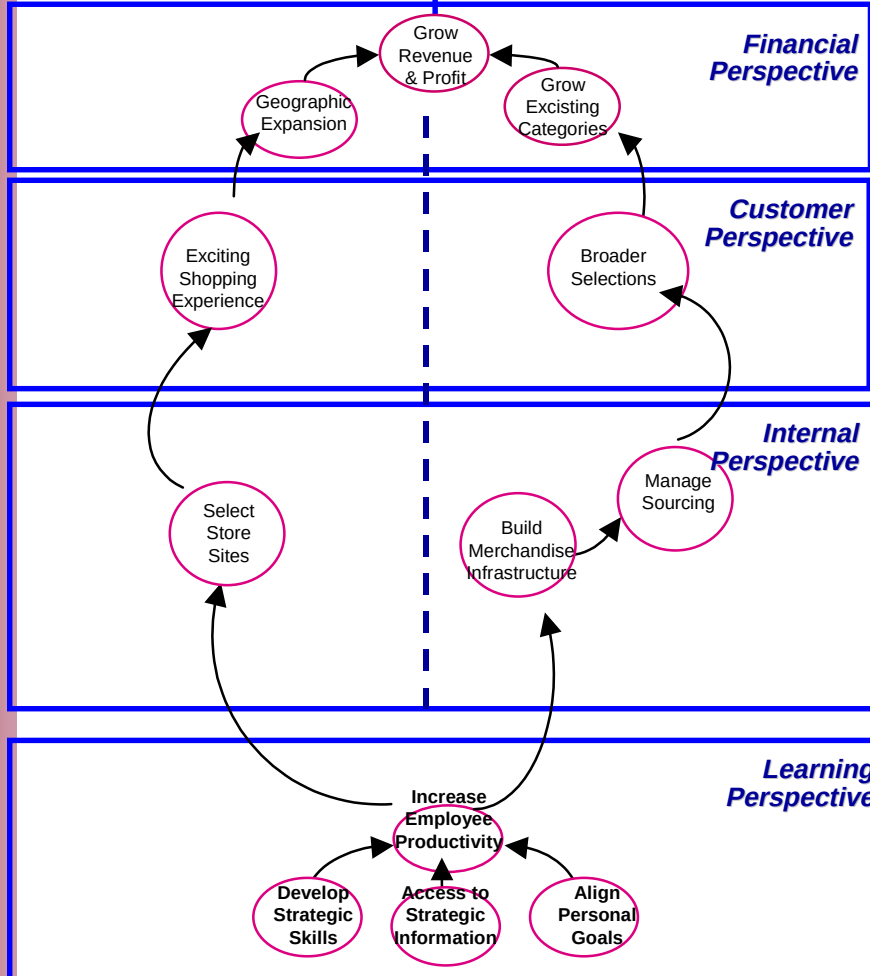
Vi nåede
ikke målene
denne
måned
fordi....

Balanced Scorecard Operationaliserer Strategien

2
5

VISUALISER LOGIKKEN BAG STRATEGIEN

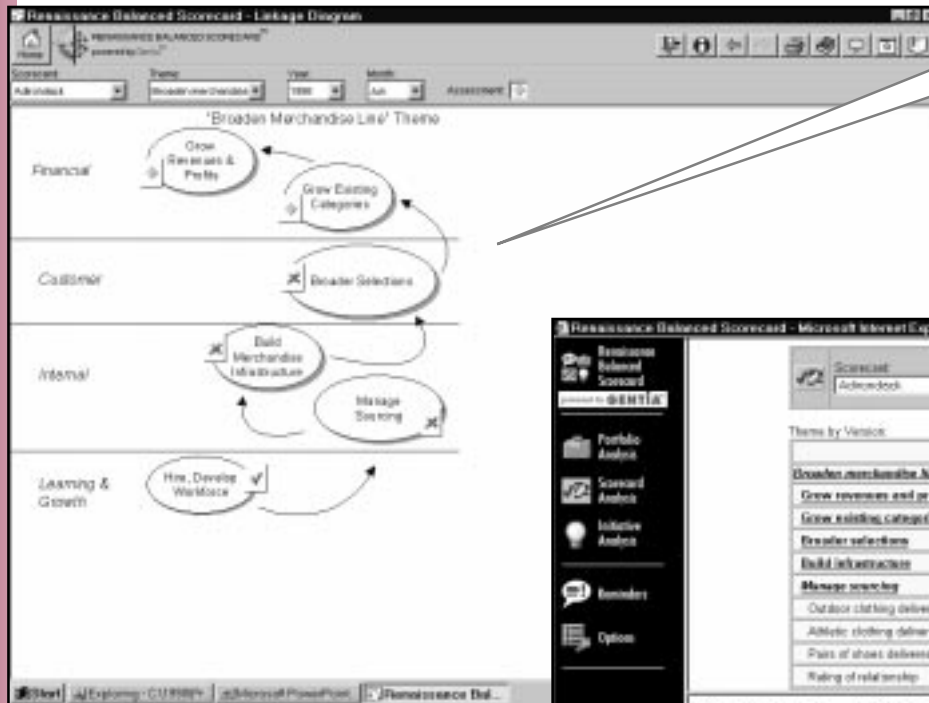
“DEVELOP FLAGSHIP STORES” “BROADEN MERCHANDISE LINE”



	OBJECTIVES	MEASURES	TARGETS (1998)	INITIATIVES
FINANCIAL	F1 - Grow Revenue & Profit	☐ Revenue ☐ Profit	☐ 15% ☐ +10%	
	F2 - Geographic Expansion	☐ Market Penetration	☐ TBD	☐ MegaStore2000
	F3 - Grow Excist.Categories	☐ Category Range	☐ +25%	☐ Re-Engineers
CUSTOMER	C1 - Exciting Shopping Experience	☐ Shopping experience Rating	☐ 8 points	☐ Sales & marketing Reorganization & Training
	C2 - Broader Selections	☐ Athletic Sales/Store ☐ Lines > 50 MUSD ☐ Shoe Revenue/Store	☐ 25M ☐ 6 ☐ 12M	
INTERNAL	I1 - Select Store Sites	☐ Number of Sites	☐ TBD	☐ MarketSurvey
	I2 - Manage Sourcing	☐ Outdoor Clothing ☐ Athletic Cloths Delivered ☐ Pairs of shoes delivered ☐ Rating of relationship	☐ 300 ☐ 235 ☐ 78K ☐ > 1.0	☐ Quality Project ☐ Capacity Project
	I3 - Build Merchandise Infrastructure	☐ Infrastructure Rating	☐ >1	☐ Partner Program ☐ Service Training Program
LEARNING	L1 - Hire and Develop Workforce	☐ Employee Satisfaction ☐ Revenue per Employee	☐ 90% ☐ +10%	☐ Incentive System

Renaissance Balanced Scorecard - Rigtig og Hurtig

2
6



Visualiser
Strategien

The screenshot shows the Renaissance Balanced Scorecard in a web browser. It displays a table of measures by version, with columns for Indicators, Actual, Plan, and Forecast. The measures are: Broaden merchandise lines, Grow revenues and profits, Grow existing categories, Broaden selections, Build infrastructure, Manage sourcing, Outdoor clothing delivered, Athletic clothing delivered, Pairs of shoes delivered, and Rating of relationship. The 'Manage sourcing' measure is highlighted, showing a detailed description of a sourcing strategy for athletic shoes.

Measures by Version	Indicators	Actual	Plan	Forecast
Broaden merchandise lines	+			
Grow revenues and profits	+			
Grow existing categories	+			
Broaden selections	X			
Build infrastructure	X			
Manage sourcing	X			
Outdoor clothing delivered	+	200.00	200.00	200.00
Athletic clothing delivered	X	210.00	200.00	200.00
Pairs of shoes delivered	X	50.00	70.00	80.00
Rating of relationship	+	9.00	8.00	0.00

Scorecard: Adviceback Period: Jan, 1998
Objective: Manage sourcing Owner: Mike Green

Content Assessment Comments

X Our shoe vendors face major quality problems and haven't been able to meet our orders for this month or the last month. They have particular problems with athletic shoes. After a team meeting at the end of April, Michael White, a Cerro manufacturing expert, started implementing a couple of new initiatives to ensure we have enough of the right shoes in stock for the new season. Michael has assembled a team of experts who will work with existing shoe vendors to improve and increase quality and increase capacity of their athletic range.

Måltal knyttet
til strategier
og overordnede
målsætninger

Menneskelige
Vurderinger

Portfolio Analyse: Oversigtsbillede

2
8

Renaissance Balanced Scorecard - Portfolio Analysis

Home | RENAISSANCE BALANCED SCORECARD™ powered by Gentia™

Menu Options:
 Strategy Review
 Reports
 Strategy Maintenance
 Application Maintenance

Reminders:
 1 DUE : Assessment
 2 FWD : Assessment for Grow reve
 3 FWD : Assessment for Manage sc
 4 BMK : Assessment for Grow reve

Portfolio: Cosmo Portfolio Year: 1998 Month: May View: ☒ Perspective ☐ Theme Detail: ☒ Measure ☐ Initiative

Perspective by Scorecard:

	Cosmo Corporate	Adirondack	Shoe Tree	Teen Fit	NY Fashion
Financial					
Grow revenues and profits	♦	✗	✓	♦	✓
Customer					
Build brand identities	✓	—	✓	✓	✓
Deliver quality service	✓	—	✓	✓	♦
Shopping experience	✓	✓	✓	✓	✓
Internal					
Manage sourcing	✓	✗	♦	✓	✓
Select store sites	✓	✓	✓	✓	♦
Learning & Growth					
Hire and develop workforce	✓	✓	✓	✓	♦

Scorecard: Cosmo Corporate Strategy: Grow revenues and profits Year: 1998 Month: May Owner: Hugo Bla

Assessment	Definition	Comments	Milestones
Corporate revenues have declined this month, leading to lower than expected profits. This has had a negative effect on the stock price. It is critical that this is resolved before the end of the quarter, so that we are able to meet Wall Street's growth expectations and continue our expansion plans.			☒ Actual: 0.00 ☐ Plan: 0.00 ☐ Forecast: 0.00

Buttons: Edit, Submit, Cancel

Refresh Reminders

Accessments
(Vurderinger):

Grøn Hage = God
 Rødt Kryds = Dårlig
 Gul Diamant =
 Acceptabelt
 Blå Streg = Vurde-
 ring er ikke
 foretaget

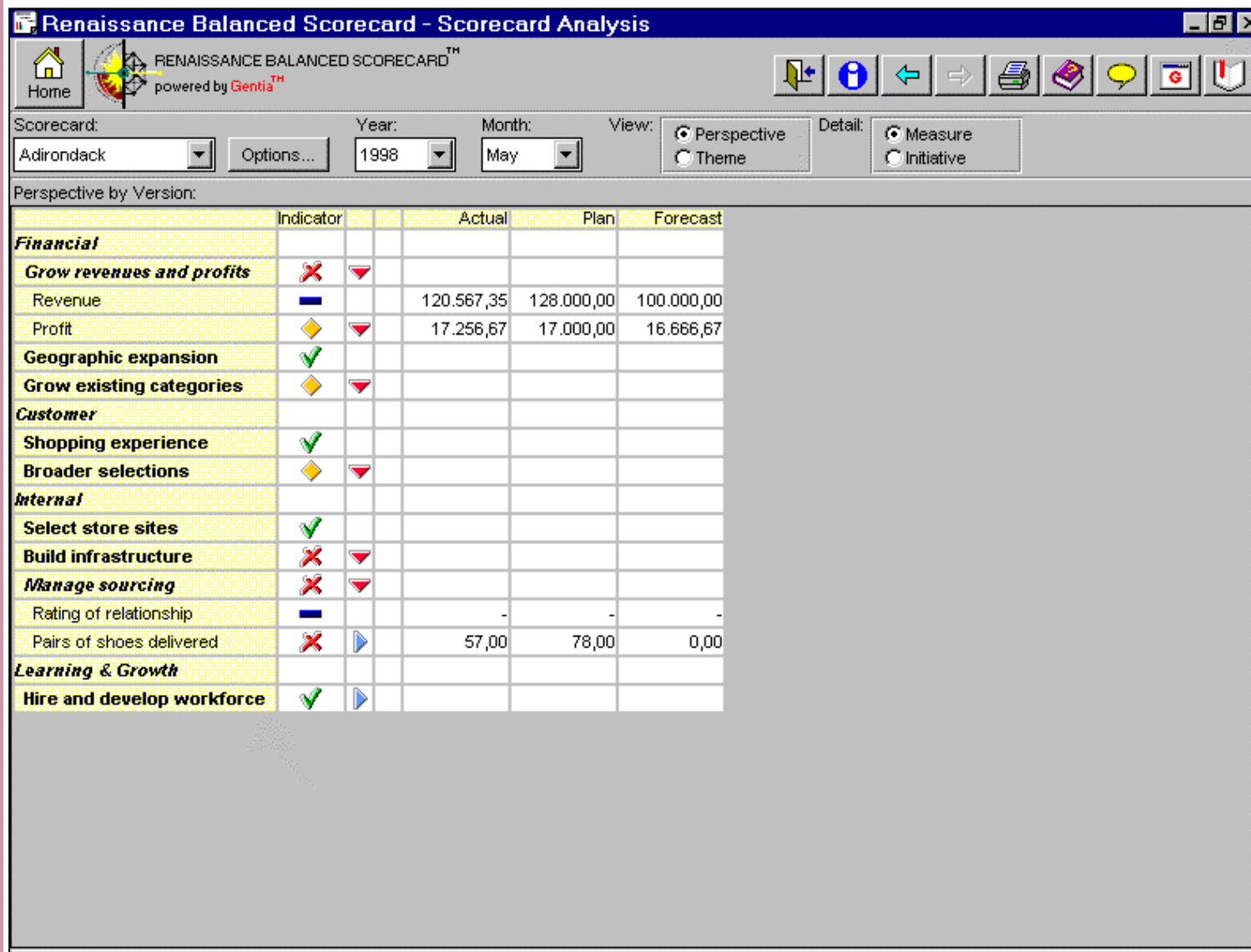
“Reminders”
 Strategisk Dialog

Vurderinger
 Definitioner
 Kommentarer

Trender
 Drill Down

Scorecard Analyse: Focuser på et virksomhedsområde (I)

2
9



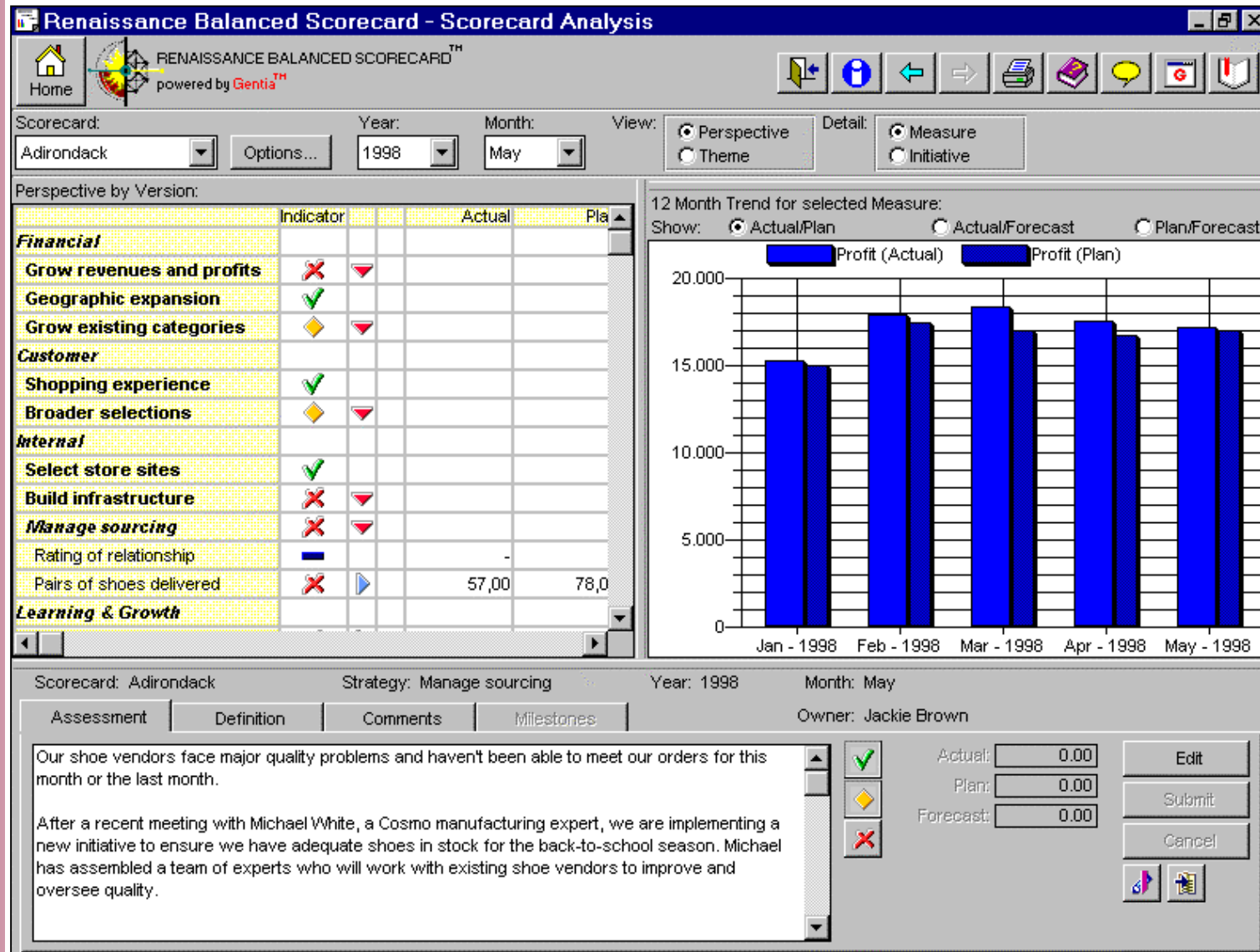
Status

Udvikling fra
foregående
periode

Drill Down til
detaljer

Scorecard Analyse: Fokuser et virksomhedsområde (II)

3
0

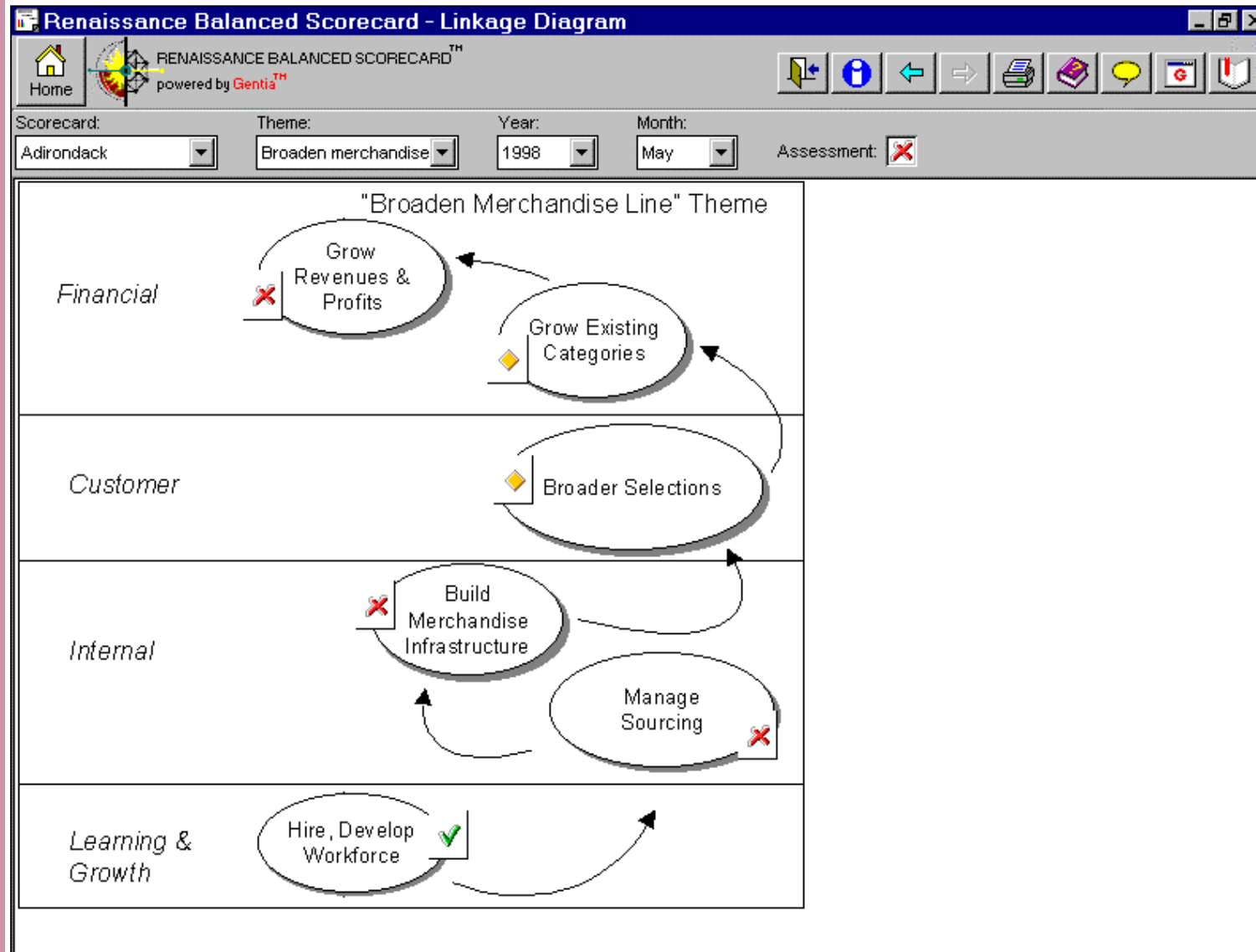


Grafisk
visualisering

Vurderinger
Definitioner
Kommentarer

Årsags-og Virknings-Kæde viser logikken bag strategien

3
1



Årsags-og-
Virknings-
Diagrammet
viser logikken
bag strategien
med tilhørende
vurderinger

Gå direkte til de
succesfaktorer
for mere viden
herom

Ændringer skabes gennem TILTAG

3
2

Renaissance Balanced Scorecard - Scorecard Analysis

Home | RENAISSANCE BALANCED SCORECARD™ powered by Gentia™

Scorecard: Adirondack | Year: 1998 | Month: May | View: ☐ Perspective ☒ Theme | Detail: ☐ Measure ☒ Initiative

Theme by Version:

Indicator	Indicator	
Select store sites	✓	
Hire and develop workforce	✓	▶
Customer loyalty	✓	
Shopping experience	✓	
Broaden merchandise lines	✗	◀
Grow revenues and profits	✗	◀
Grow existing categories	◊	◀
Broader selections	◊	◀
Build infrastructure	✗	◀
Manage sourcing	✗	◀
Improve quality of shoes	■	
Increase capacity	◊	
Hire and develop workforce	✓	▶
World class talent	✓	

Scorecard: Adirondack | Strategy: Improve quality of shoes | Year: 1998 | Month: May | Owner: Bill Perez

Assessment	Definition	Comments	Milestones
1	Project kick-off	Meet with expert to discuss initiative	Target Date: 17 December 1997 Revised Date: 8 December 1997 Progress: Completed Date: 1998-04-07
2	Assess factories		Date: 1998-04-07

At this meeting we agreed on a project time-line, scope and resources. Paul Wilkens, our shoe buyer, will work closely with Bill Perez from Shoe Tree to prepare for the meeting with our vendors.

Tiltag er knyttet til overordnede mål og måltal

Progressionen i tiltagene vises gennem milepæle.

Initiativ Analyse: Sammenhængen Mål-Tiltag

3
3

Renaissance Balanced Scorecard - Initiative Analysis

Home  RENAISSANCE BALANCED SCORECARD™ powered by Gentia™

Portfolio: Cosmo Portfolio Year: 1998 Month: May View: ☒ Perspective ☐ Theme

Initiatives:

Indicator					
Improve quality of shoes	■				
Increase capacity	◆				
Technology training	■				

Objectives supported by the initiative "Increase capacity"

	Cosmo	Corporate	Adirondack	Shoe Tree	Teen Fit	NY Fashion
Financial						
Customer						
Internal						
Manage sourcing	✓	✗	◆	✓	✓	
Pairs of shoes delivered	■	✗	■	■	■	
Rating of relationship	■	■	■	■	■	
Learning & Growth						

Scorecard: Adirondack Strategy: Pairs of shoes delivered Year: 1998 Month: May Owner: RBSC Admin

Assessment Definition Comments **Milestones**

Our shoe vendors face major quality problems and haven't been able to meet our orders for this month or the last month. After a recent meeting with Michael White, a Cosmo manufacturing expert, we are implementing a new initiative to ensure we have adequate shoes in stock for the back-to-school season. Michael has assembled a team of experts who will work with existing shoe vendors to improve and oversee quality.

Actual: 57.00 Plan: 78.00 Forecast: 0.00

Edit Submit Cancel

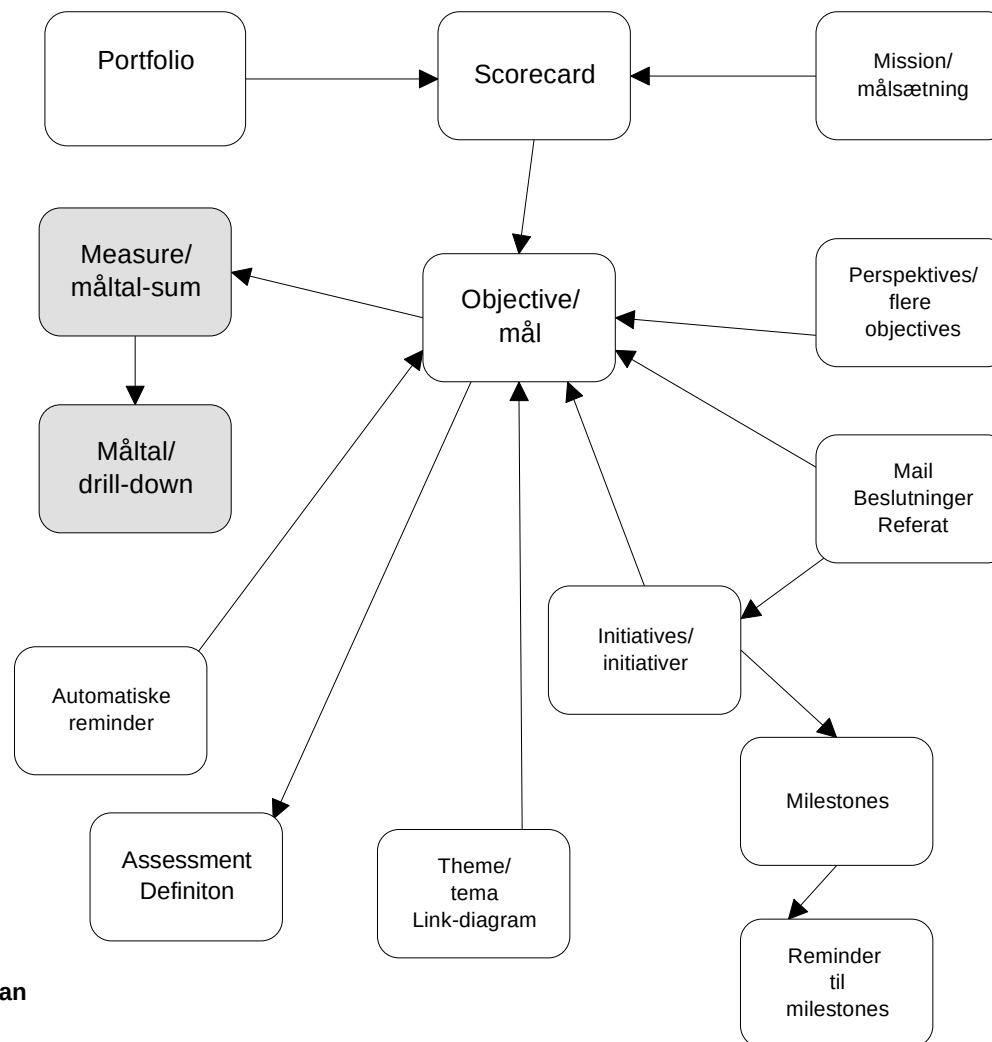
Initiativ-analyse viser hvilke mål et tiltag påvirker og hvilke mål som påvirkes af hvilke tiltag.

Vurderinger, milepæle, kommentarer og definitioner er umiddelbart tilgængelige.

Krav til scorecard-styringen

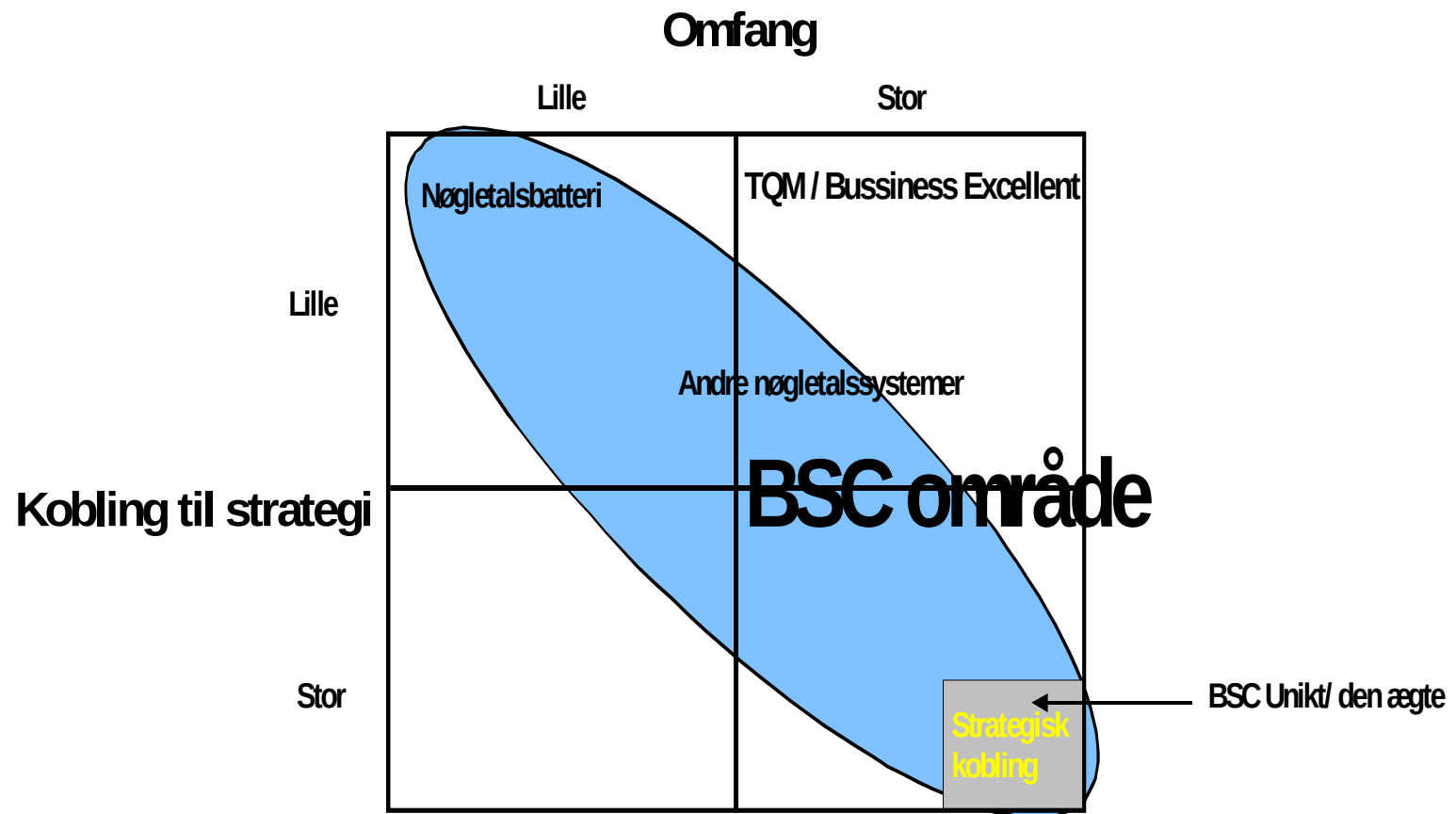
3
4

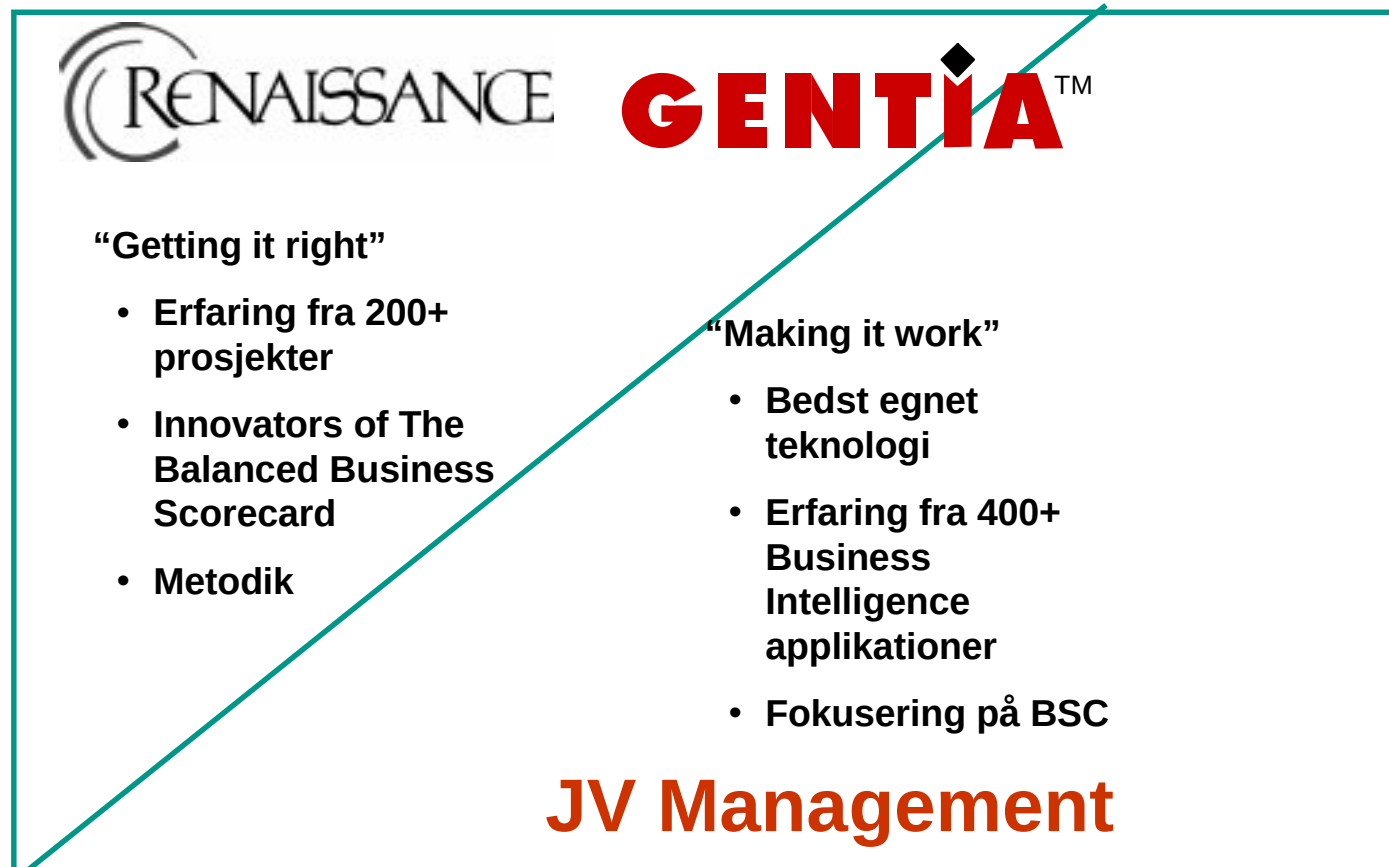
Skitse til Data-elementer i Gentia - Balanced Scorecard



Cost-benefit / BSC område og valg af metode

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Forslag til projektplan – strategisk implementering

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7

A1. Total analyse for virksomheden (TBQ analyse)
(incl. externe forhold)

A2. Fastlægge virksomhedens ”særkende” herunder KSF,NFI m.m.

B1. Fastlægge vision og strategi.

B2. Fastlægge/revidere styrings-systemer for virksomheden

B3. Fastlægge Scorecard-struktur - hovedelementer (mere end de fire) og øvrig understruktur.

C1. Opbygge konsensus omkring de **strategiske mål**.

C2. Fastlægge målepunkter, målemetoder,datafangst og rapportering. (Lead - Lag indicators, årsag-virkning)

D1. Implementering - herunder software - konsolidering og scorecards.

D2. Rullende opfølgning.

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8