

平衡計分卡在公務機關的運用

Performance Management:

Application of the Balanced Scorecard for Public Sector Organizations

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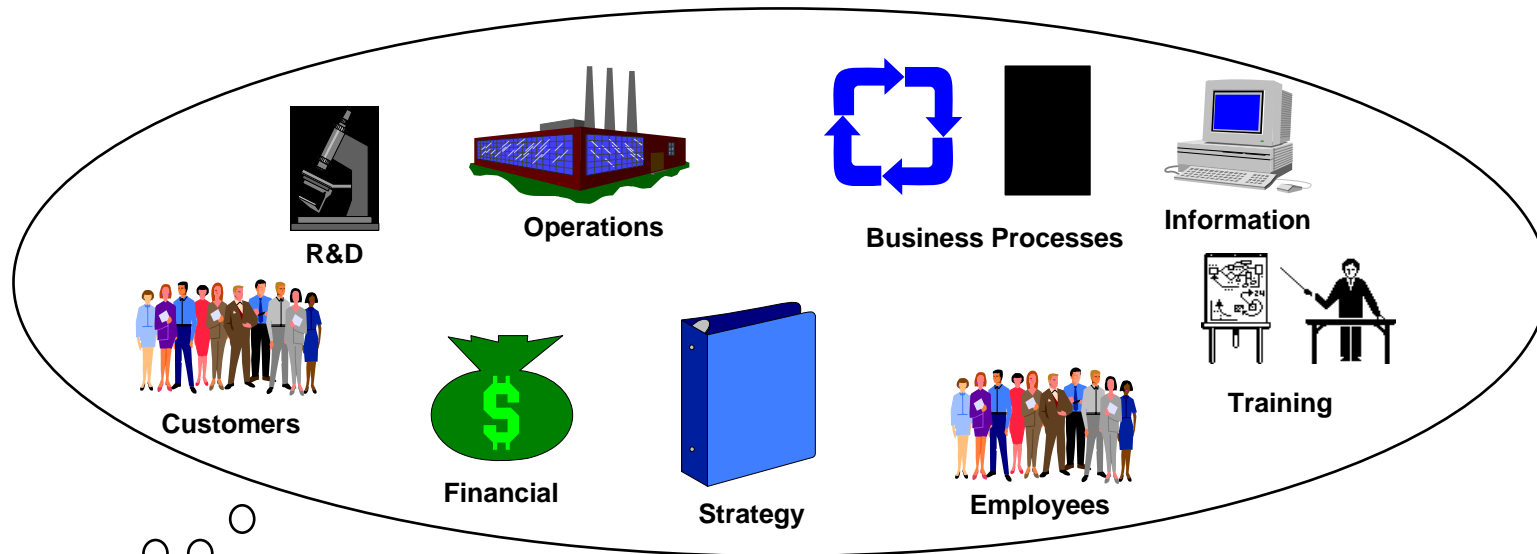
Agenda

- **Introduction:**
The Importance of Strategic Management and the Balanced Scorecard Concept
- **Critical Differences between Public and Private Organizations**
 - Stakeholders and Customers
 - Strategic Management
 - Resource Allocation and Cost Management
 - Accountability and Trust
- **Modifications to the Balanced Scorecard to Accommodate these Differences**
- **Some Case Studies and Examples**
- **Implementation Considerations**

演講大綱：

- 策略性績效管理的重要性與平衡計分卡的概念的重要性
- 了解公務部門以及私人企業的相異點
 - 利害關係人與顧客
 - 策略性管理
 - 資源配置以及成本管理
 - 責任感與信任
- 平衡計分卡於公務部門上的調整與運用
- 案例分享
- 在公務部門導入平衡計分卡的考量要項

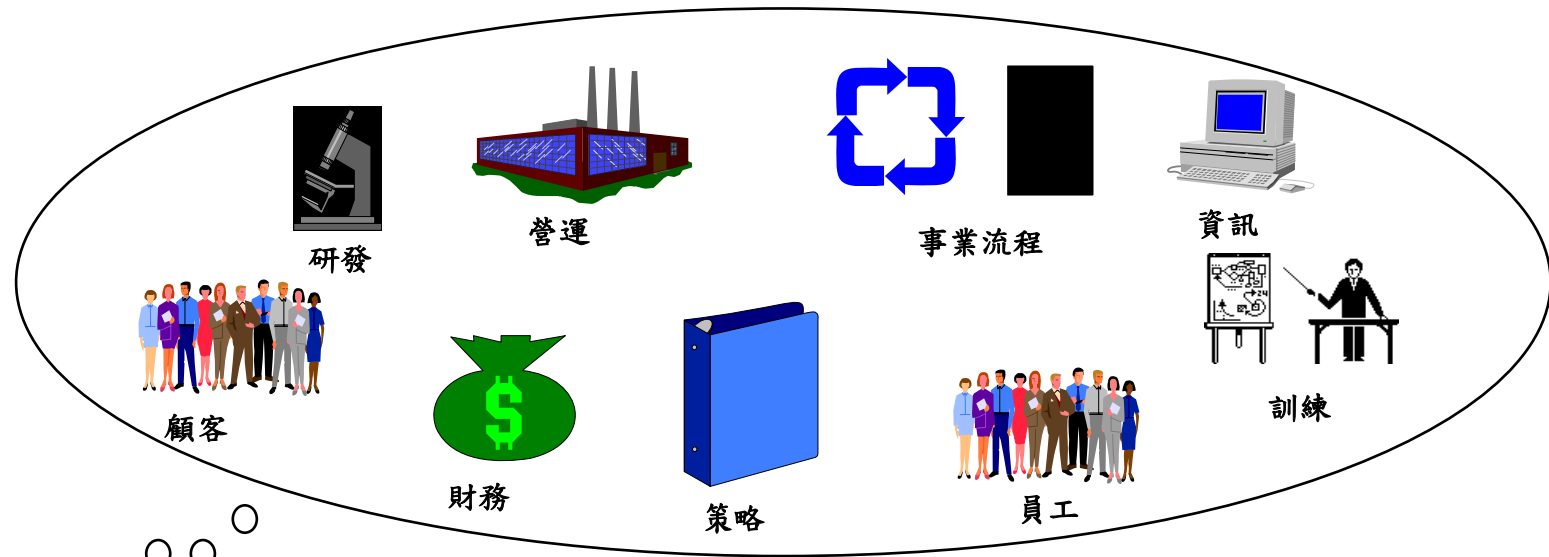
A challenge that public and private organizations face is how to link strategies, budgets and performance measurements. All too often, these are disconnected and are too heavily weighted toward financial metrics.



Today's managers need a performance management system which:

- facilitates the implementation of strategic initiatives
- unifies and coordinates the decisions of employees
- addresses effectiveness as well as efficiency
- guides the business towards a shared strategic vision
- generates commitment at all levels

公務部門及私人企業所面臨的挑戰為如何連結策略、預算及績效衡量。在現實的情況，這些經常都沒有相互連結，而且太過偏重視財務的衡量。

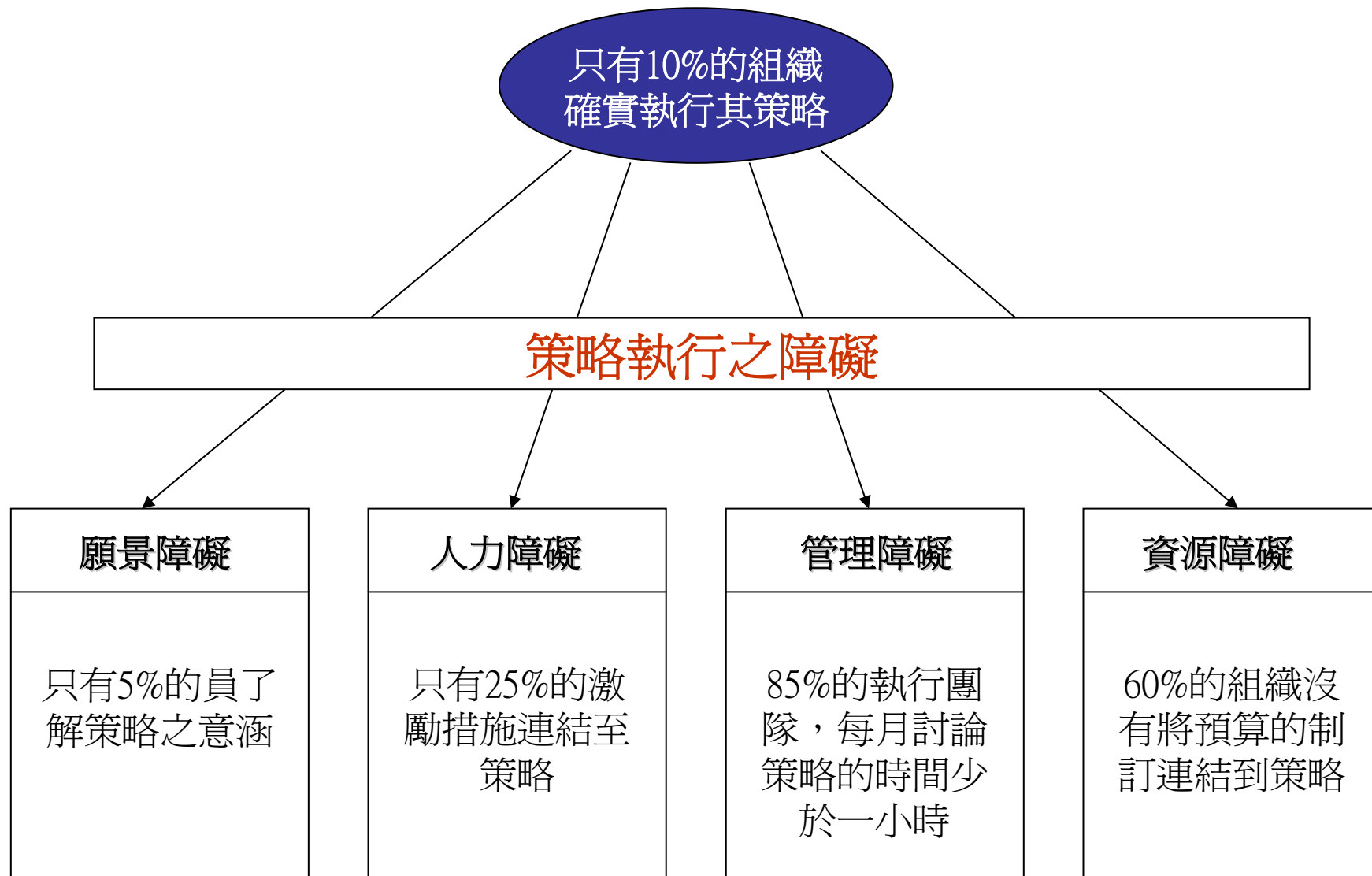


今日的管理者需要這樣的一個績效管理系統：

- 有助於對達成策略性行動的執行
- 統一及協調員工的決定
- 滿足效能及效率
- 引導事業朝向共享的策略性願景
- 引起各層級的承諾



Data adapted from Kaplan & Norton



Organizations often fail to achieve their strategic objectives because management does not have a coherent mechanism to share a common vision for the future.

- **There is no effective means of communicating strategic objectives**
- **Strategic vision is not measurable and cannot be monitored.**
- **Management has no way to generate commitment throughout the organization**
- **Poor linkage between strategy and performance measures creates organizational conflicts**
- **Management has not provided employees with a clear understanding of how they can contribute to strategic implementation**
- **Volumes of data make the vision cloudy**
- **Business performance reporting focuses on financial measures which do not adequately reflect strategic goals**
- **Short-term results drive the vision.**
- **Rewards do not motivate the desired employee behaviors**

管理階層沒有一個一致的、能分享共同未來遠景的機制， 所以組織常不能達成策略性的目標

- * 沒有有效方法去溝通策略性目標
- * 沒有辦法衡量和監控策略性遠景
- * 在管理上無法引起組織的全體承諾
- * 策略及績效衡量間不良的連結造成組織衝突
- * 管理無法提供給員工明確的了解，知道自己如何為策略性目標貢獻
- * 大量的資料使遠景模糊
- * 公司績效報告著重在不能適當反應出策略性目標的財務層面
- * 短期的結果驅動遠景
- * 獎勵沒有激發期望的員工行爲

Early 1990s - Dissatisfaction with traditional financial measures.

- Don't measure strategy
- Don't measure factors which create future value
- Don't measure knowledge or innovation
- Don't motivate strategic behavior

1990年代早期-不滿意傳統財務衡量指標

- 沒有衡量策略
- 沒有衡量創造未來價值的因素
- 沒有衡量知識或創新層面
- 沒有激發策略上的行爲

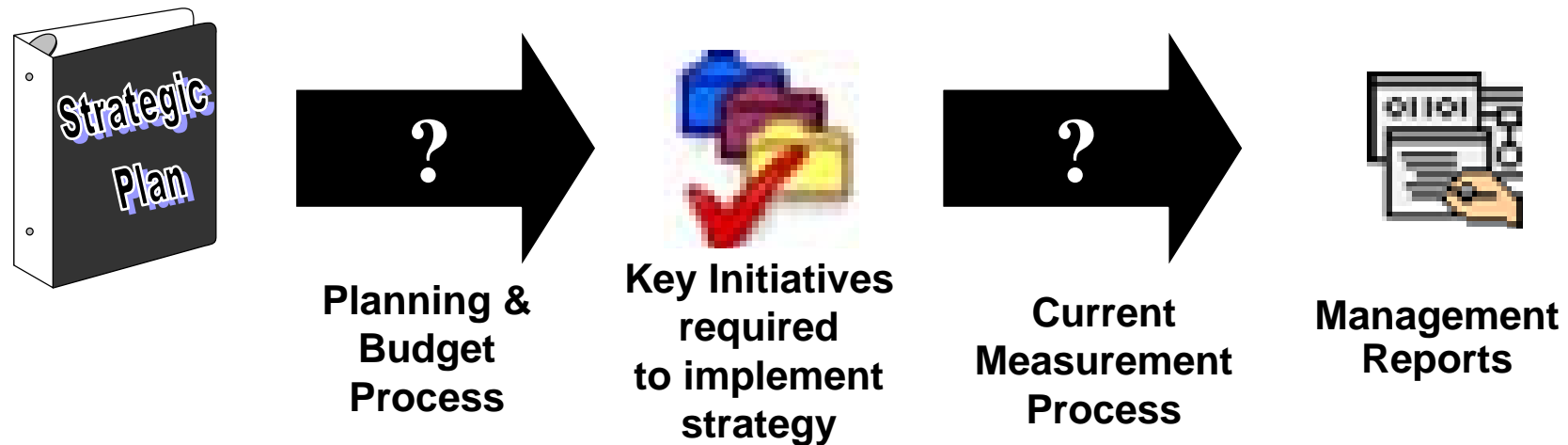
Origins of the Balanced Scorecard

- 1990 multi-company study of performance measures
- Robert Kaplan - Harvard Business School
- David Norton - Nolan Norton/KPMG
- 12 Fortune 500 companies

平衡計分卡的起源

- 1990年代種種的公司研究績效衡量
- 羅伯·柯普朗－哈佛商學院
- 大衛·諾頓－諾朗諾頓研究所／安侯企業管理公司
- 12家500大財星公司

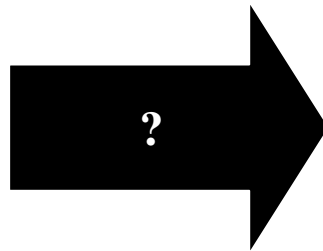
The big question: Is there strong linkage between the strategy, initiatives, and the current performance measures?



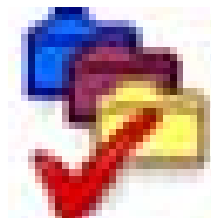
大問題：
在策略、行動及現在的績效衡量裡，有強而有力的連結嗎？



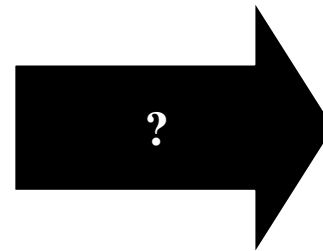
策略性計劃



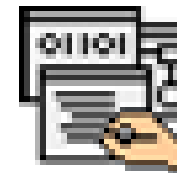
計劃及預算過程



完成策略所
必備的主要
行動

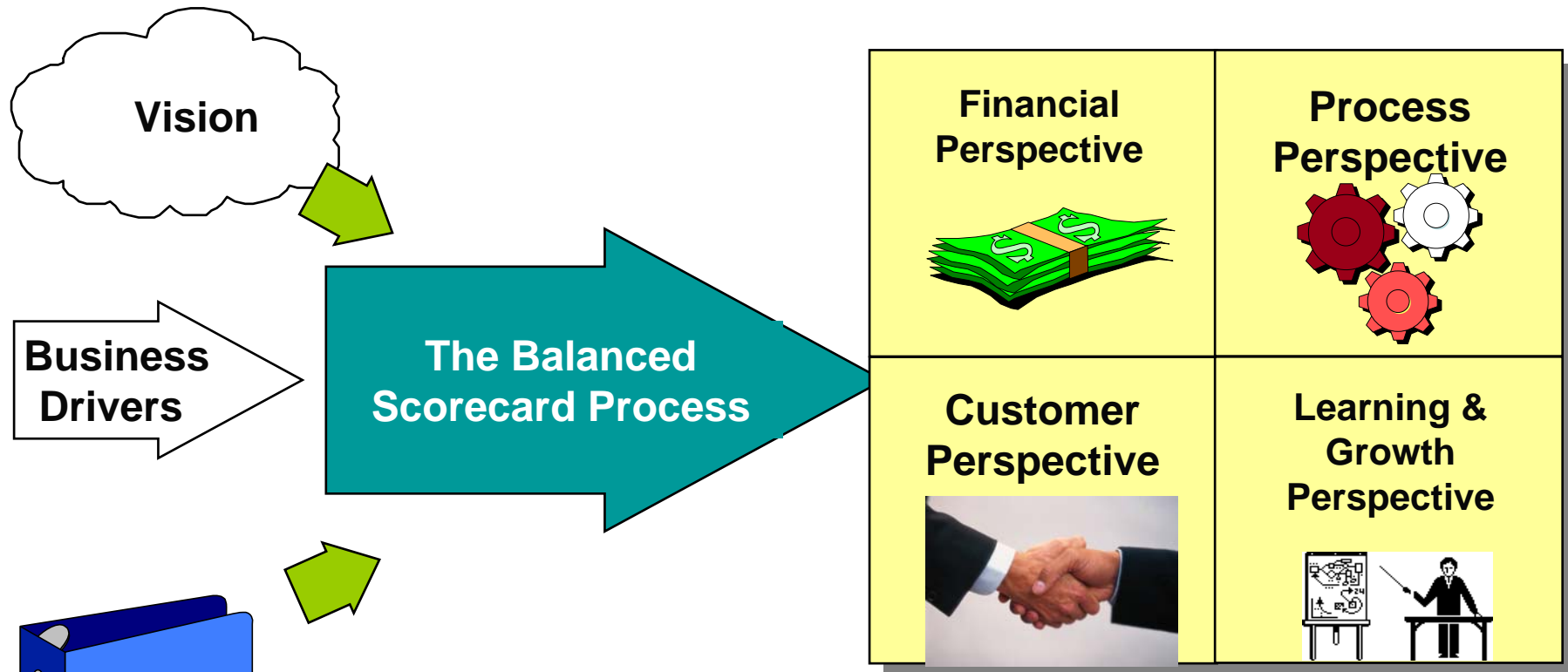


現有衡量過程



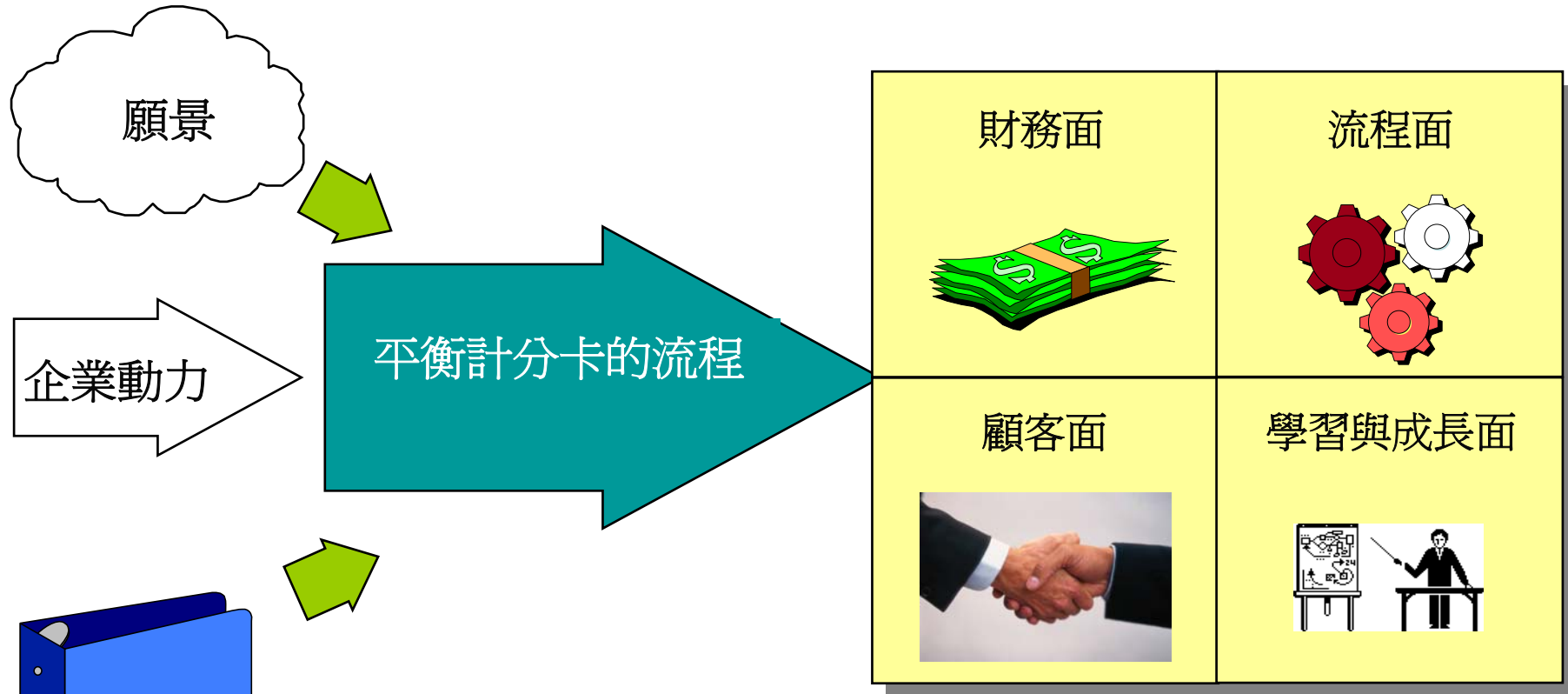
管理報表

The Balanced Scorecard translates business strategy...



...into a coherent set of performance measures, visible to the entire organization, and logically linked in a cause & effect manner to management's vision for the company.

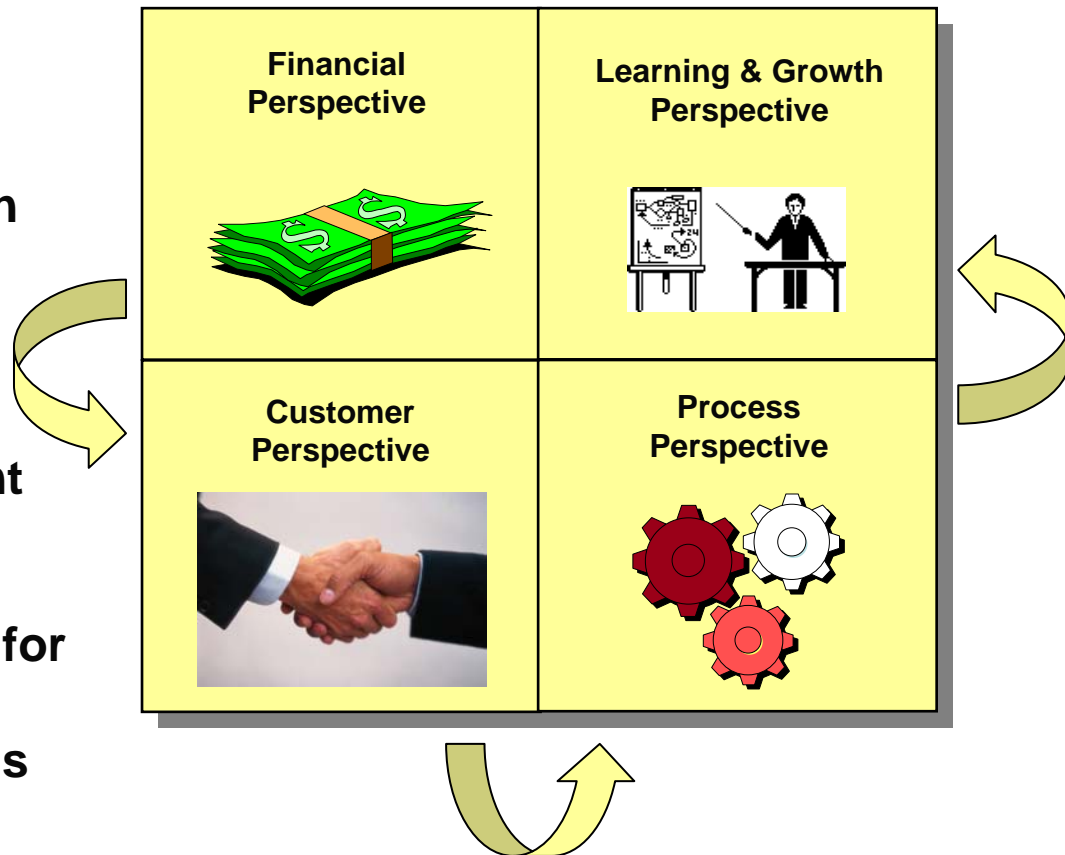
平衡計分卡將企業策略...



轉化爲一套對整個組織顯而易見的績效衡量指標，並能邏輯地以因果關係的方式與管理階層對組織願景連結起來。

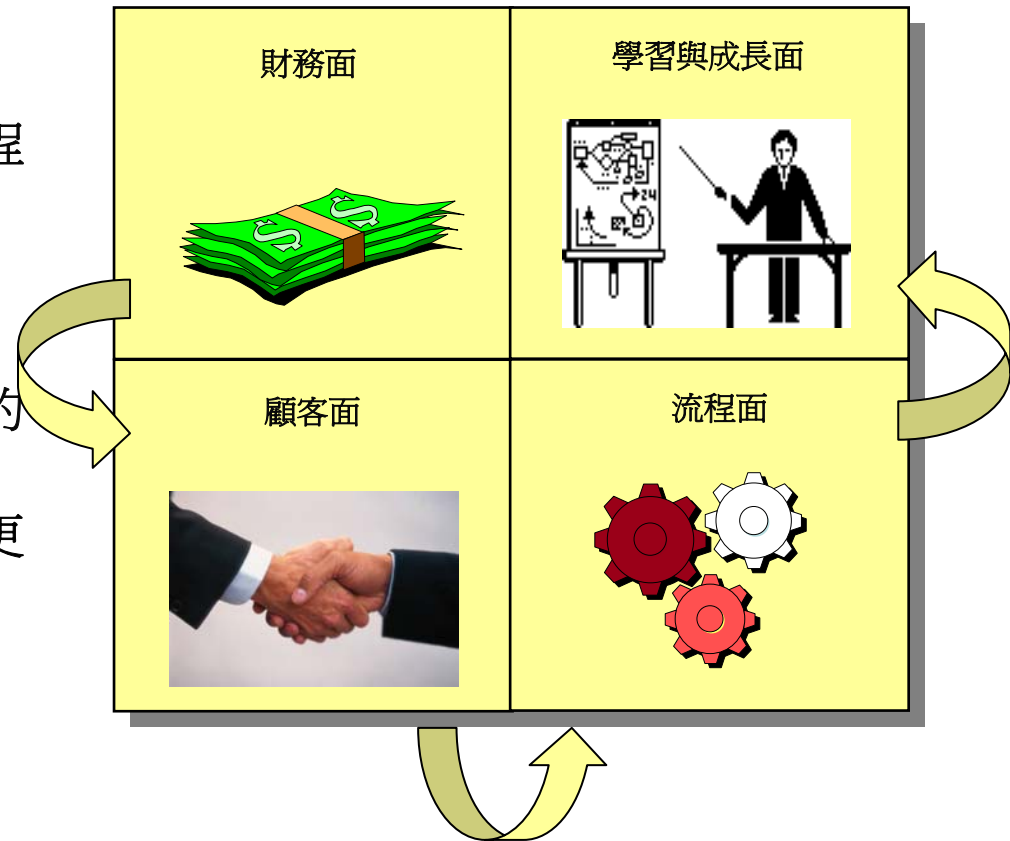
The Balanced Business Scorecard:

- Is more than simply an improved measurement system
- Translates strategy into a performance measures feedback process
- Provides a communication vehicle in monitoring the attainment of business objectives
- Identifies high priority performance measurement information
- Assists in developing information requirements for performance measures
- Is a dynamic system that is continually reviewed, assessed and updated



企業平衡計分卡：

- 不只是一個改善過的衡量系統
- 將策略轉換成績效衡量回饋過程
- 提供一個監控是否達成企業目標的溝通機制
- 找出高度優先的績效衡量資訊
- 有助於發展績效衡量指標所需的資訊需求。
- 是一個需要不斷檢視、評估與更新的動態系統



The Balanced Scorecard...

IS:

- *A strategic performance management system for the whole organization*
- *A communications tool to make strategy clear to everyone*
- *A way to balance financial and non-financial views of organization performance*
- *A journey*
- *A system for increasing accountability*
- *A commitment to change*
- *A way of aligning organization vision with human and capital resources, and with day-to-day operations*

IS NOT:

- *A performance measurement tool to control individual productivity*
- *A “flavor of the month” performance measurement system*
- *About placing your existing performance measures into four categories*
- *A project*
- *Easy*
- *The status quo*
- *A TQM initiative*

平衡計分卡...

是	不是
<ul style="list-style-type: none">• 整體組織的策略性績效管理系統• 讓所有人都清楚了解策略的溝通工具• 平衡組織績效中財務與非財務的觀點• 一趟旅程• 增加責任感的系統• 對改變的承諾• 一個讓組織願景、人力資源、資產與每日工作相連結的方法	<ul style="list-style-type: none">• 控制每個人生產力的 績效管理工具• 「這個月喜歡的」績效衡量系統• 將您現有的績效衡量系統放到計分卡的四個構面中• 一個案子• 簡單• 現狀• 全面品質管理的活動

The Balanced Scorecard is used to:

1. Clarify & gain consensus about strategy
2. Communicate strategy throughout the organization
3. Align departmental and personal goals to the strategy
4. Link strategic objectives to long-term targets and annual budget
5. Identify and align strategic initiatives
6. Perform periodic and systematic strategic reviews &
7. Obtain feedback to learn about and improve strategy

These issues are important in any organization, public or private.

平衡計分卡是用來：

1. 得到策略上的共識並讓策略清楚化
2. 對整個組織溝通策略
3. 幫助部門與個人績效與組織整體目標一致
4. 將策略目標與長遠目標以及年度預算連結
5. 找出並整合有助於策略達成的活動
6. 對策略做定期與系統化的檢視並
6. 將檢視結果回報到系統中來了解並改進策略

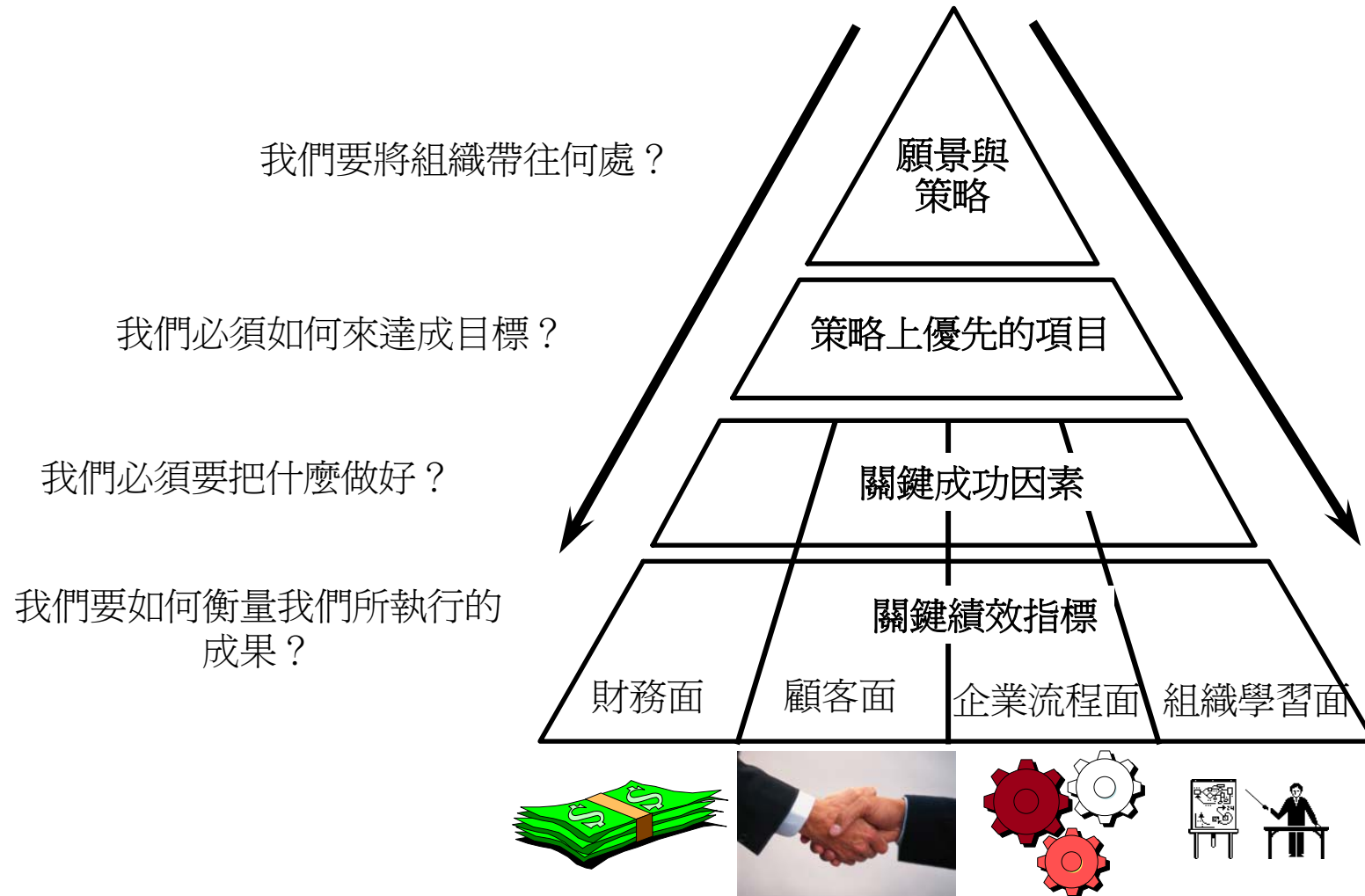
這些議題對每一個組織都很重要，不管是公務單位或是私人企業。

The Scorecard Process



The Key Performance Indicators in each of the scorecard perspectives measure the factors that create value for the organization

計分卡的程序



計分卡每個構面的關鍵績效指標衡量了為組織創造價值的因素

The basic questions: Given our Strategic Priorities, ...



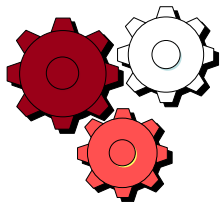
Financial

...what do our shareholders expect?



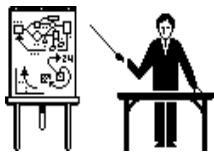
Customer

...how must we appear to our customers?



Process

...how must we improve our strategically relevant business processes?



Learning

...how must we improve our skills?

基本問題：我們有了策略優先順序後，...



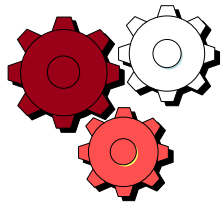
財務

我們的股東期待些什麼？



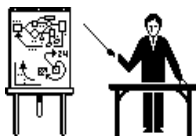
顧客

我們在顧客心中的形象？



流程

我們必須要如何改善策略性的企業流程？



學習

我們必須要如何增進我們的技能？

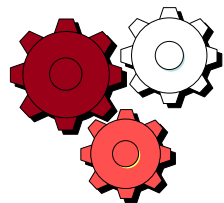
Cause and effect relationships



Financial



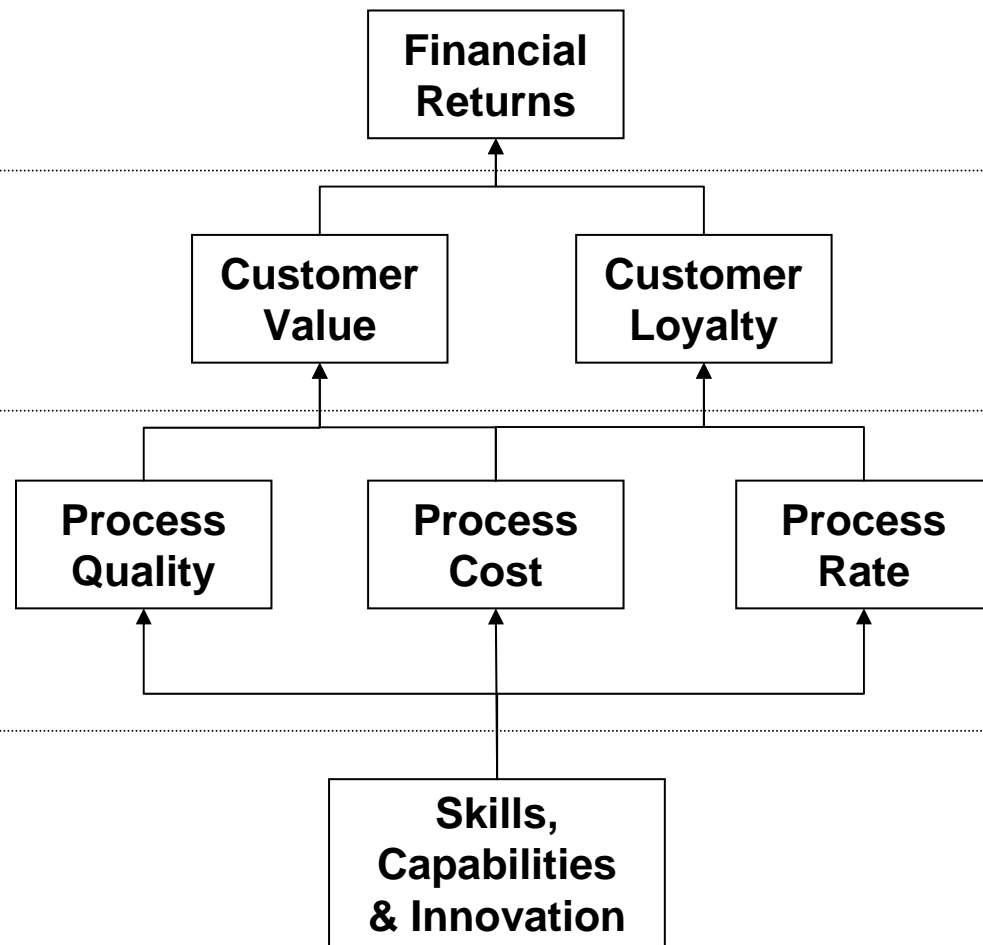
Customer



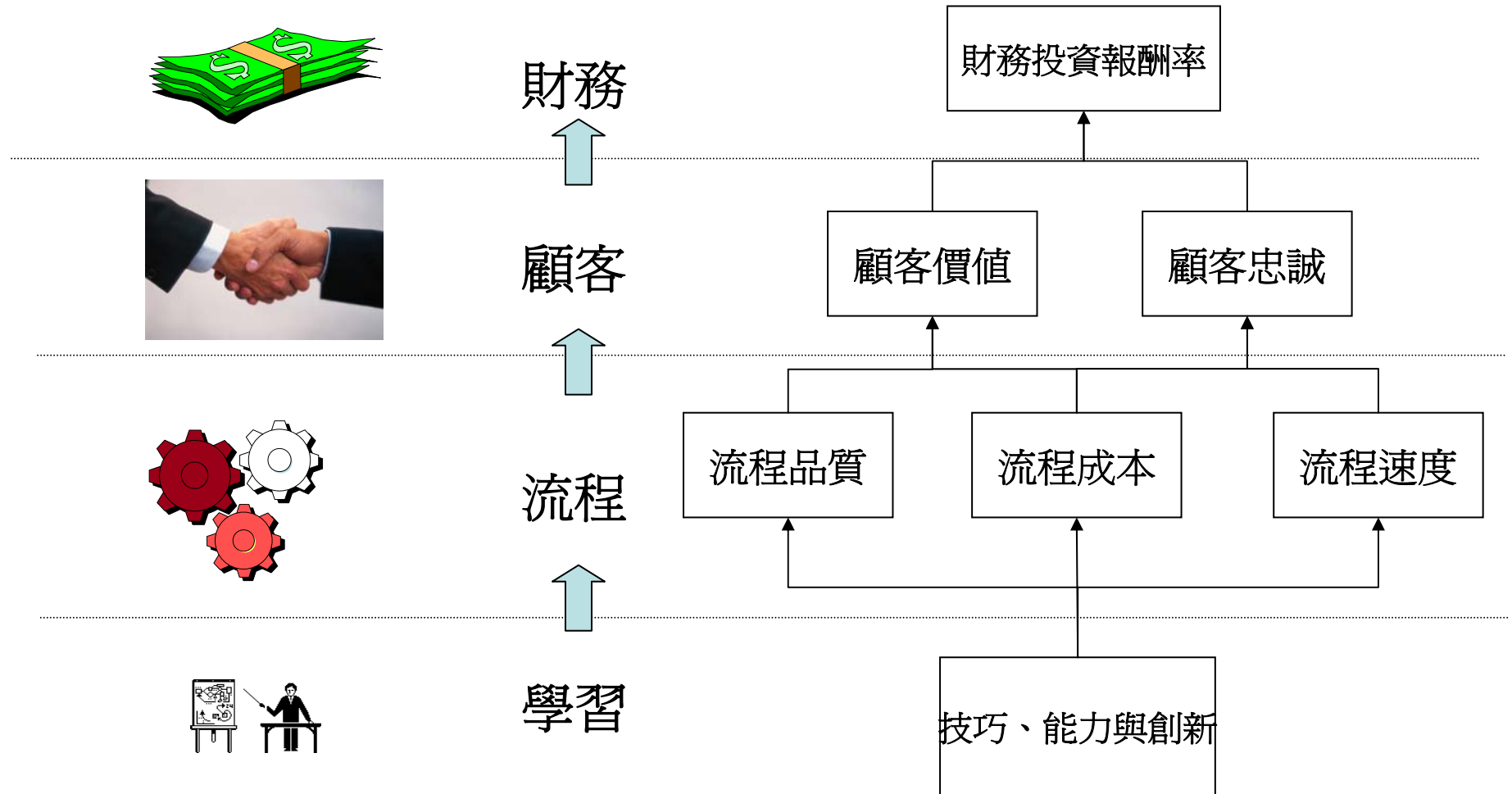
Process



Learning



因果關係



Public Sector Organizations Face Issues Just as Critical as those of Private Companies

- **Increased competition**
- **More diversity among constituents,**
- **Higher expectations from the public**
- **Increasing costs**
- **Declining public support**
- **Rapidly changing technology**
- **Different ways of conducting business**

公務部門面對與私人企業 一樣重要的問題

- 競爭增加
- 更具多樣化的族群
- 民眾有更高的期待
- 不斷增加的成本
- 民眾的支持不斷衰退
- 快速變化的科技
- 不同的做事方式

Characteristics of public sector organizations

- Complex environments;
- Open to environmental influences;
- Low degree of competitive forces, experienced by managers;
- Distinctive goals of public organizations;
- Large number of goals;
- Vague goals of public agencies;
- High levels of bureaucracy;
- High presence of “red tape” in decision making;
- Managers have little autonomy from superiors;
- Public managers are less materialistic than private managers;
- High motivation to serve public interest;
- Managers have weak organizational commitment.

公務部門的特色

- 複雜的環境
- 對於環境的影響持開放態度
- 管理人所經驗的是低程度的競爭力量
- 公務組織的獨特目標
- 大量的目標
- 模糊不清的公共機構目標
- 高度的官僚主義
- 做決策時呈現高度的官僚作風
- 管理者幾乎只能聽命於上層指示
- 公務部門的管理者比較不像私人企業的管理者那麼實利主義
- 有較高的意願為大眾的利益服務
- 管理者對於組織的承諾比較微弱

Private vs. Public Sector Comparison

Feature	Private Sector	Public Sector
General Strategic Goals	Competitiveness; uniqueness	Mission success; best practices
Financial Goals	Profit; growth; market share	Productivity; efficiency; value
Stakeholders	Stockholders; buyers; managers	Taxpayers; recipients; legislators
Desired Outcome	Customer satisfaction	Customer * satisfaction

私人企業與公共部門的比較

特徵	私人企業	公共部門
一般策略目標	競爭力；獨特性	使命成功； 最佳範例
財務目標	利潤；成長； 市場佔有率	生產力；效率； 價值
利害關係人	股東；購買者； 管理者	納稅人；接受 者；立法委員
期望的結果	顧客滿意	顧客滿意

Differences in management in the public and private sector

Characteristics of Management	The Public Sector	The Private Sector
Objective	To provide service to the community	To ensure maximum utilization of resources in generating profits
Accountability	To the public in general, especially when the budget is debated in parliament	To the shareholders of the company
Performance Evaluation	The achievement of a better QWL	The profits earned and market share
Incentives Offered	Fixed salary scales and rigid promotional procedures. Enjoy job security	Salary increases and promotion prospects closely linked to performance
Union Involvement in Decision Making	A high level of involvement	Traditionally little or no involvement but moves are being made to increase worker participation

公務部門與私人企業 在管理上的差異性

管理上的特徵	公務部門	私人企業
目標	提供服務給社會大眾	在得到利潤上保證將資源做最高度的使用
責任	對一般大眾負責任，特別是當國會討論預算時	對公司的股東負責
績效評估	得到較好的工作生活品質	賺取的利潤及市場佔有率
所提供的獎酬激勵	固定的薪資量表、刻板的升遷程序。得到工作保障。	加薪及升遷前景與績效有密切的關聯性
在決策上工會的參與	高度的參與	傳統上幾乎沒有參與，但正在採取一些行動來增加勞工的參與。

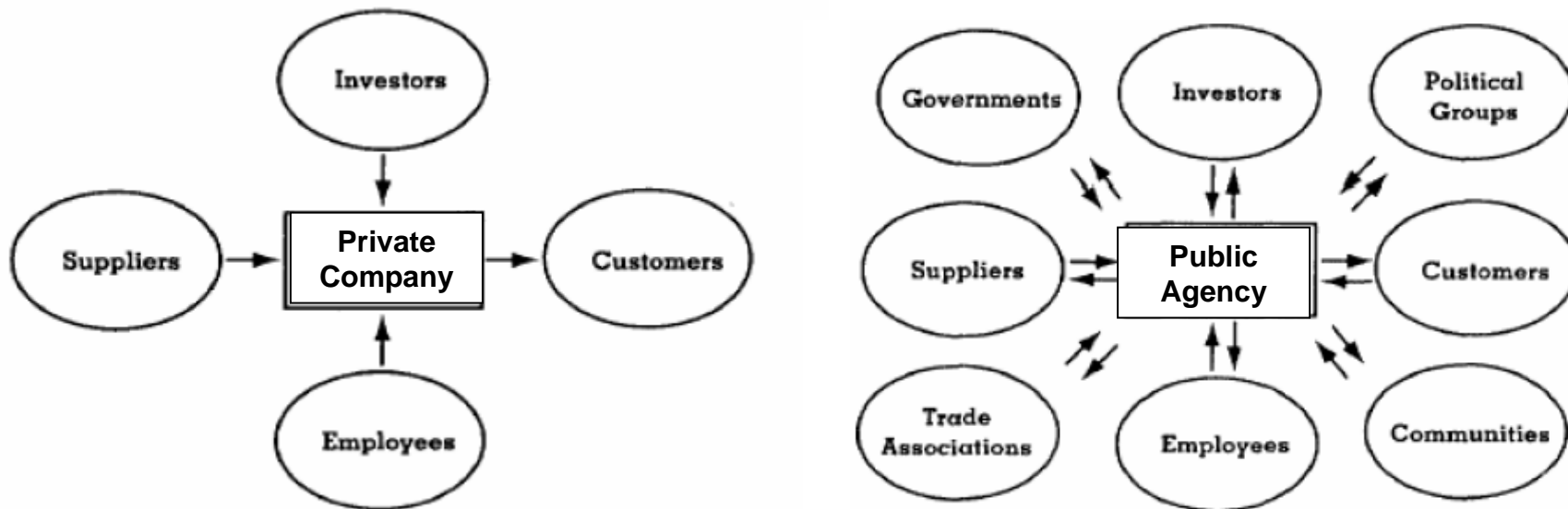
The Balanced Scorecard can assist public sector managers in accomplishing the same strategic planning and control functions as is the case for private sector managers:

- Clarify and gain consensus about strategy;
- Communicate strategy throughout the organization;
- Align departmental and personal goals to the strategy;
- Link strategic objectives to long-term targets and annual budgets;
- Identify and align strategic initiatives;
- Perform periodic and systematic strategic reviews;
- Obtain feedback to learn and improve strategy.

平衡計分卡能協助公務部門管理者完成 對於私人企業管理者來說相同的策略性 規劃及控制的功能

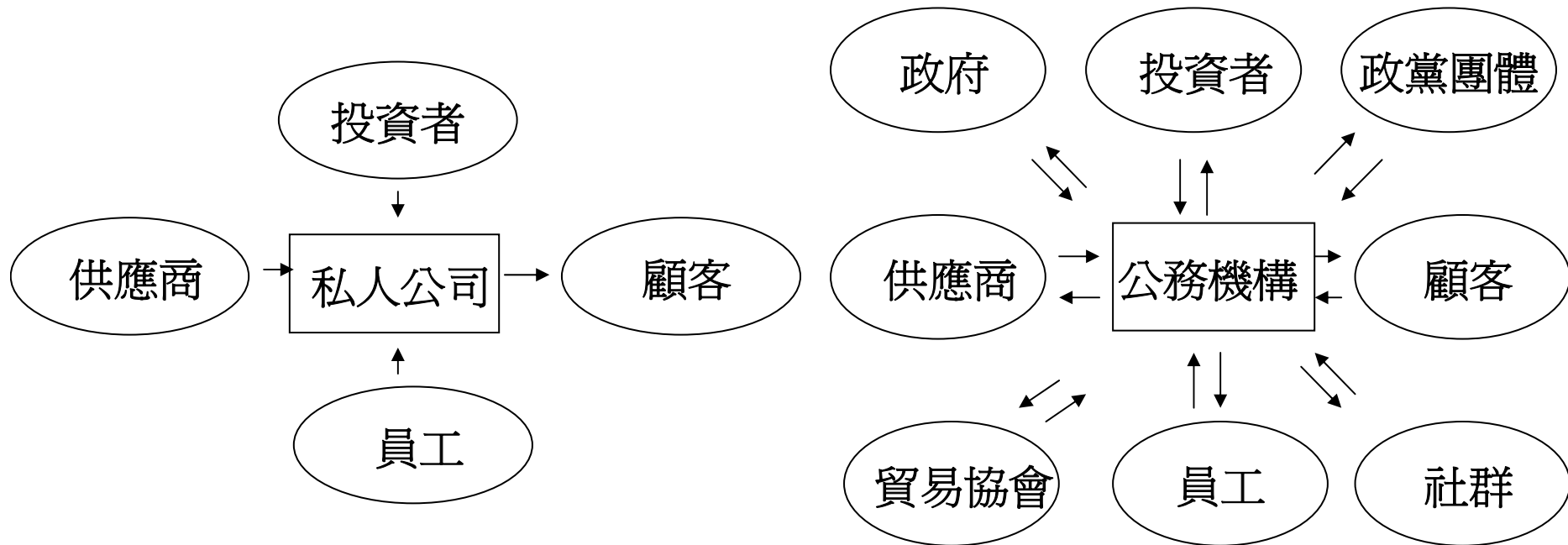
- 澄清與獲得關於策略的共識。
- 在整個組織中溝通策略。
- 將部門與個人目標與組織策略校準一致。
- 將策略性目標與長期目標和年度預算做連結。
- 找出及校準策略性行動。
- 執行定期及系統性的策略評估。
- 取得可供學習及改善策略的回饋。

Stakeholder Relationships are Much More Complex in Public Sector Organizations



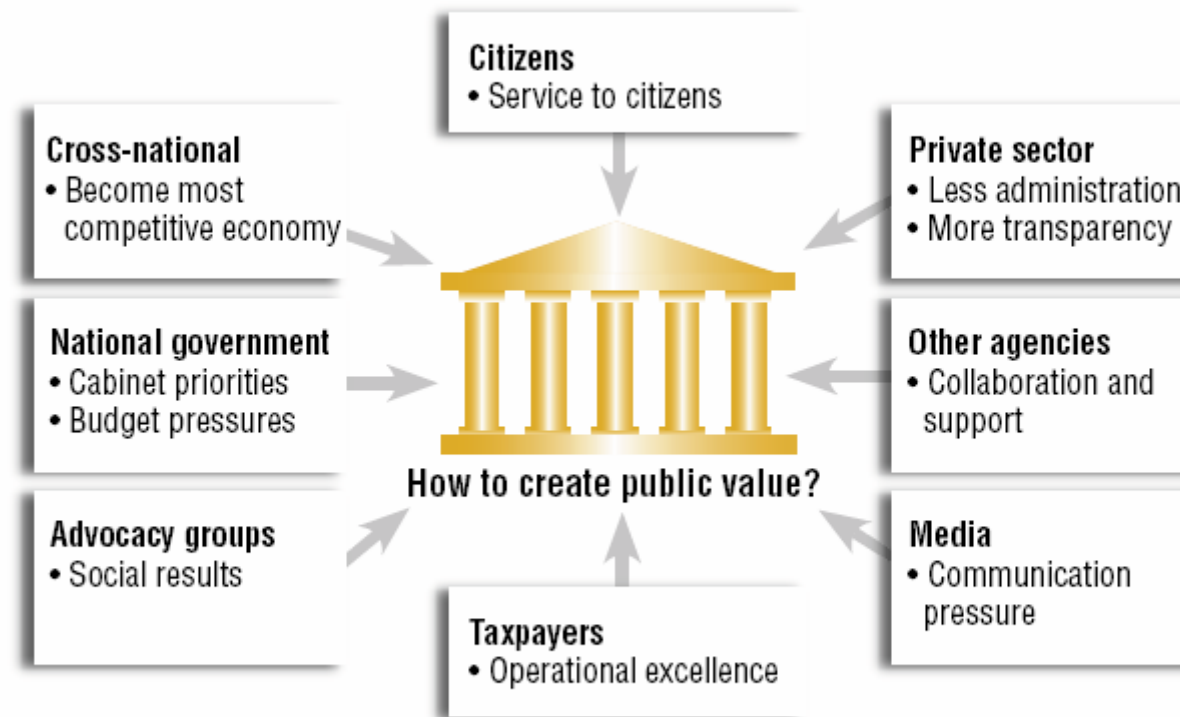
Vague and often diverging stakeholder goals make public sector implementation of the Scorecard difficult.

公務機構中「利害關係人」之間的關係 更加複雜



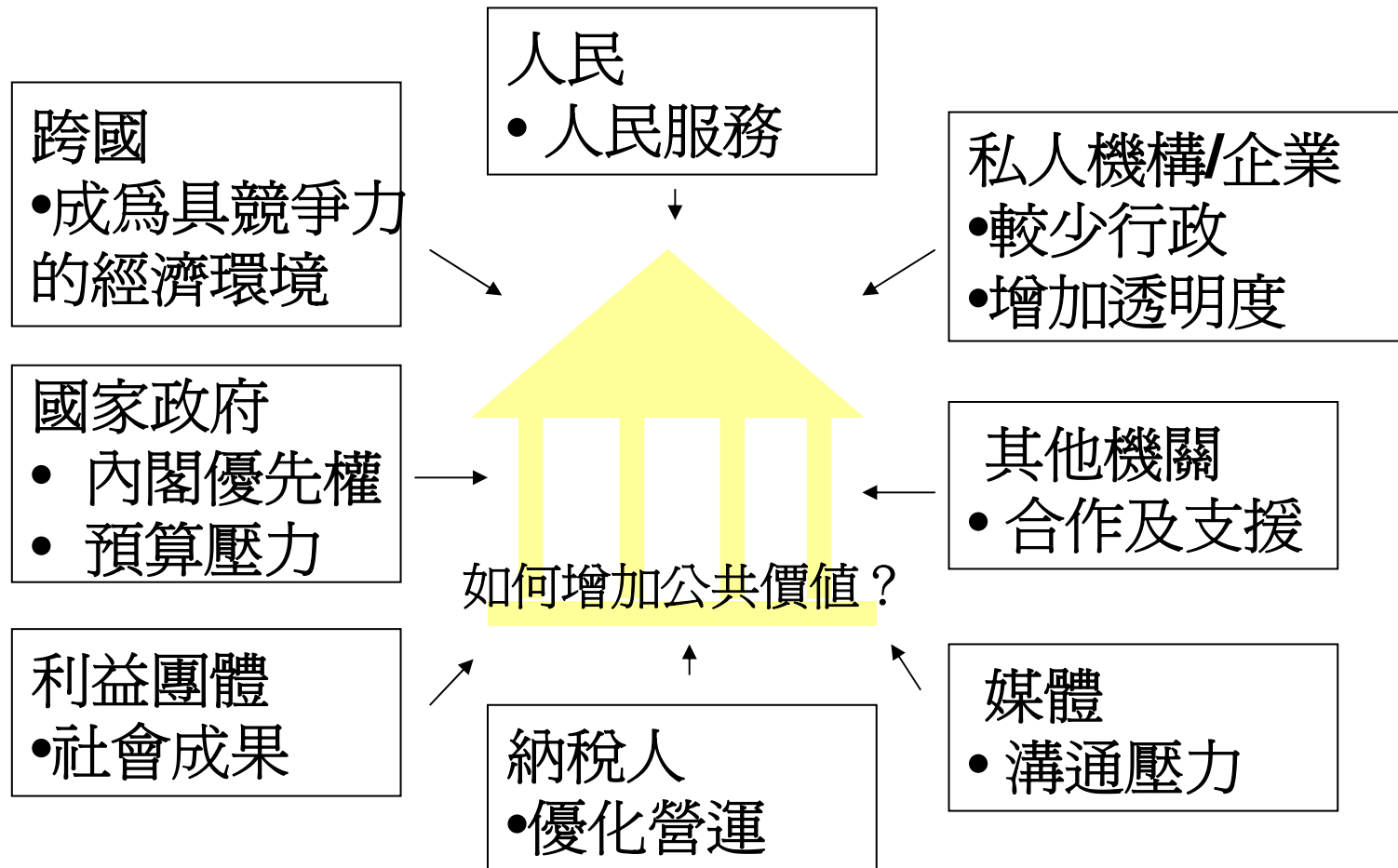
模糊不清且經常分歧的利害關係人目標
使的公務部門難以執行平衡計分卡

The public sector faces a challenging environment of stakeholder demands

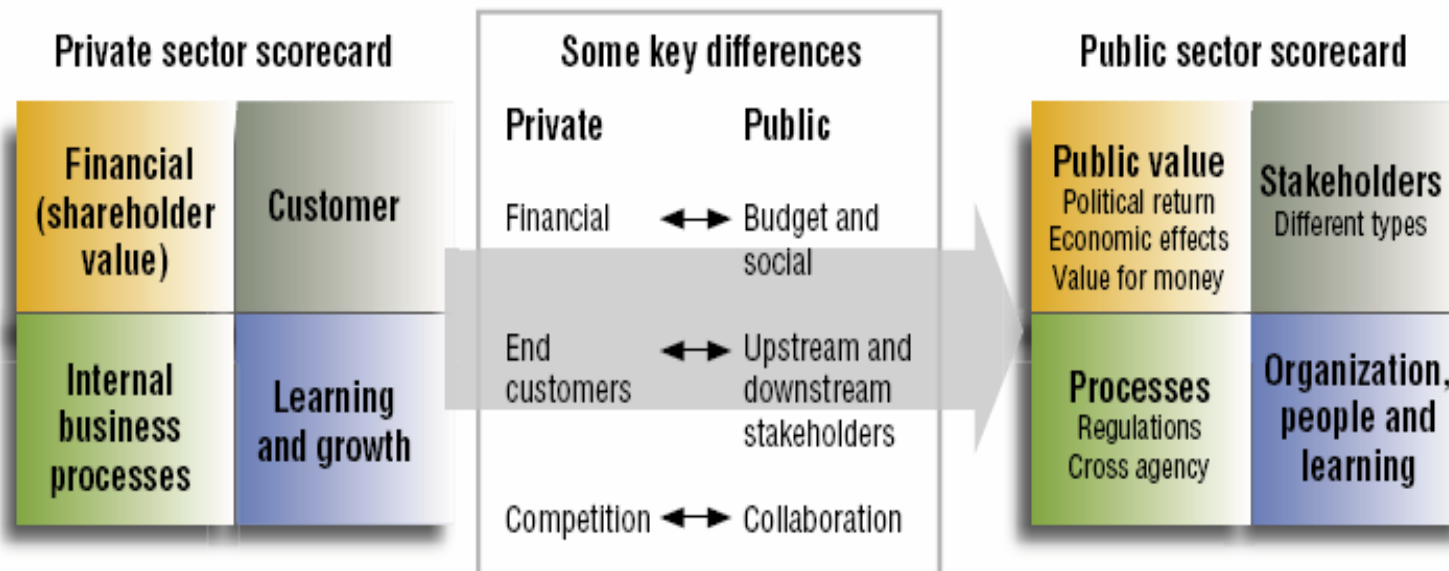


Source: IBM Institute for Business Value.

公務機構面對一個充滿利害關係人要求的挑戰性環境

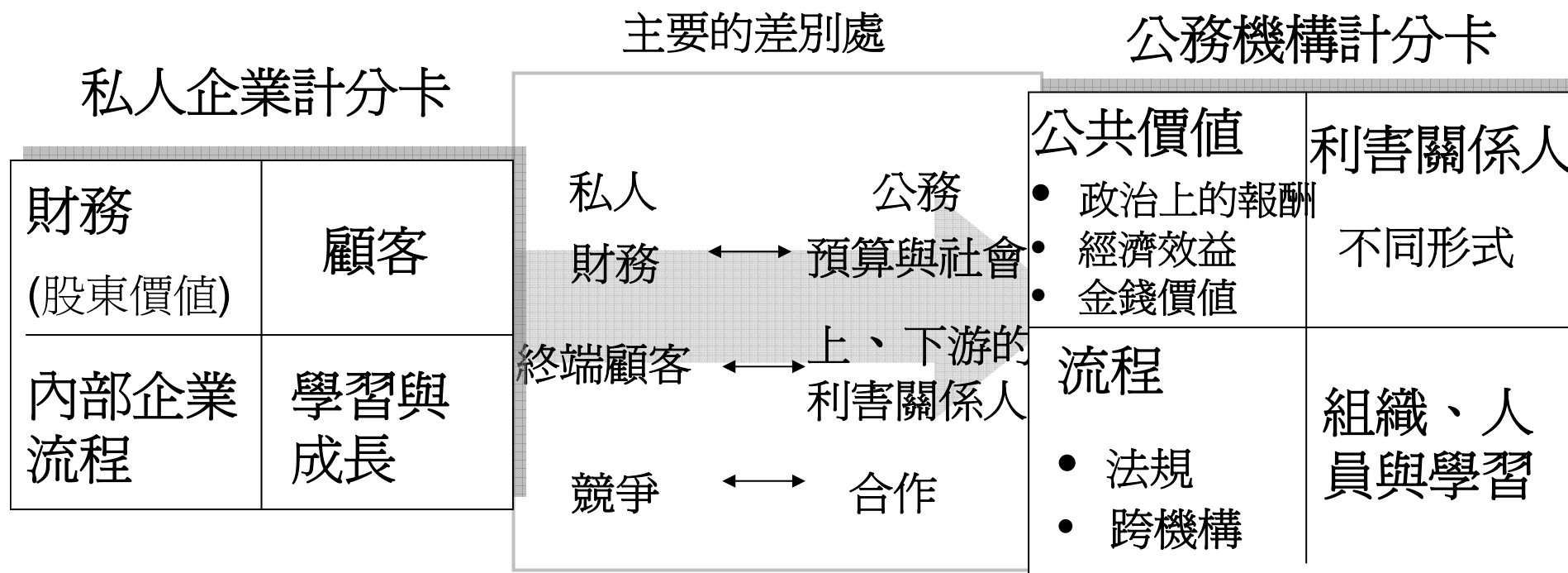


A Balanced Scorecard must be tailored to the needs of the public sector



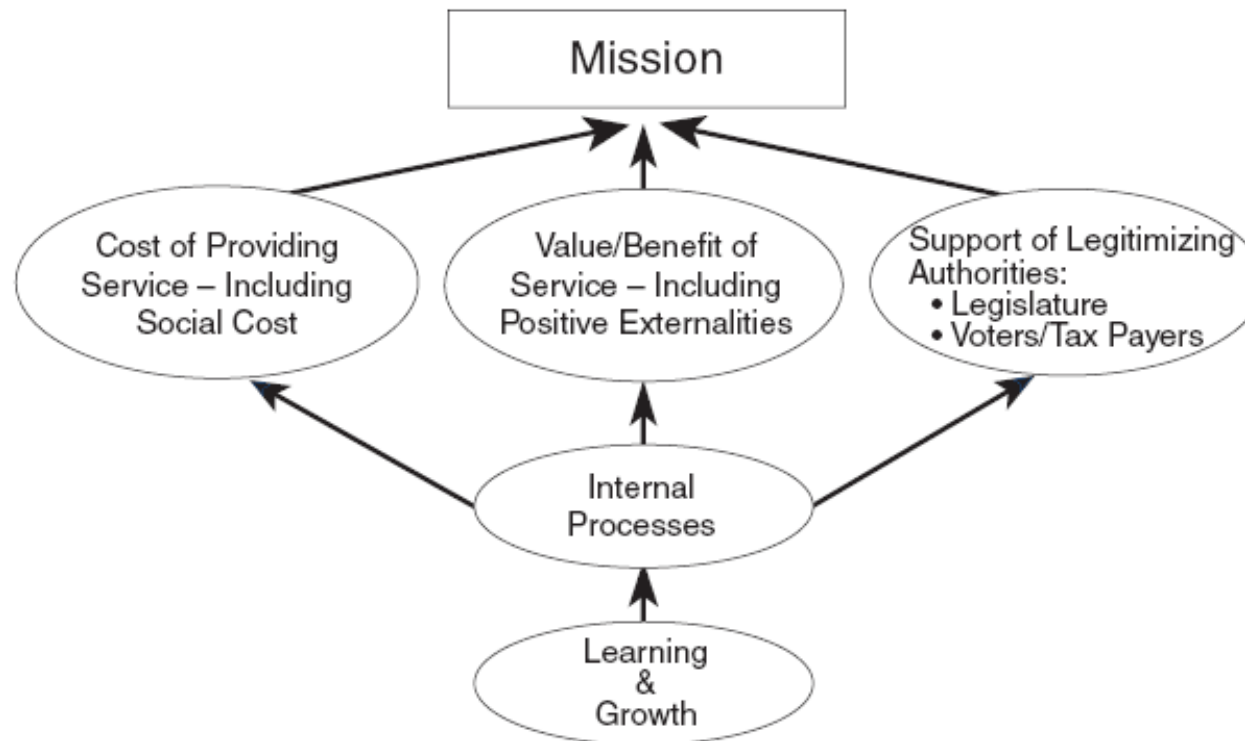
Source: Kaplan, Robert S. and David P. Norton, *The Balanced Scorecard: Translating Strategy into Action*, 1996 (Private sector scorecard); IBM Institute for Business Value, 2004 (Public sector scorecard).

平衡計分卡必須依照公務部門的需求 來做調整修改



For a government agency, financial measures are not the relevant indicators of whether the agency is delivering on the rationale for its existence.

Figure 2. The Financial and Customer Perspectives for PSOs May Require Three Different Themes

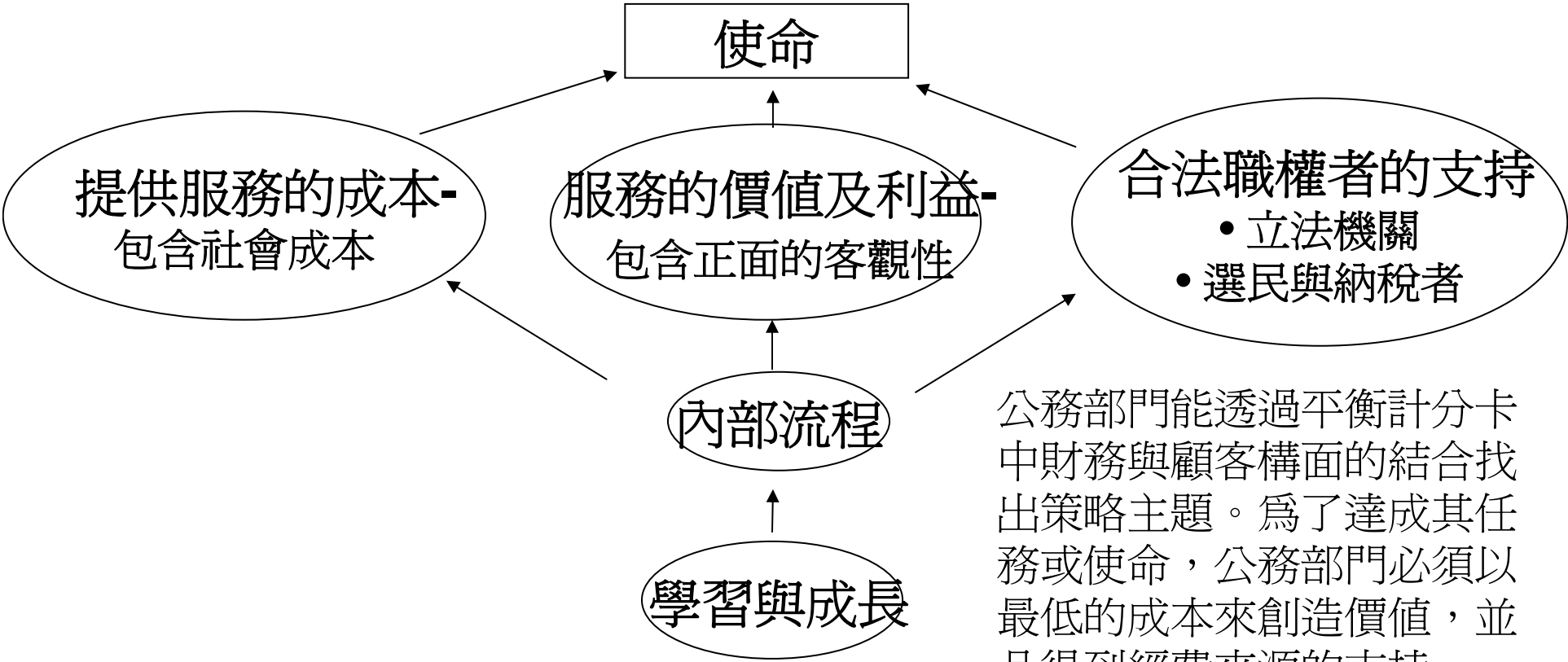


Public sector organizations can identify strategic themes by combining the financial and customer perspectives in the BSC. To accomplish its mission, a PSO must create value, at minimal cost, and develop support from its funding source(s).

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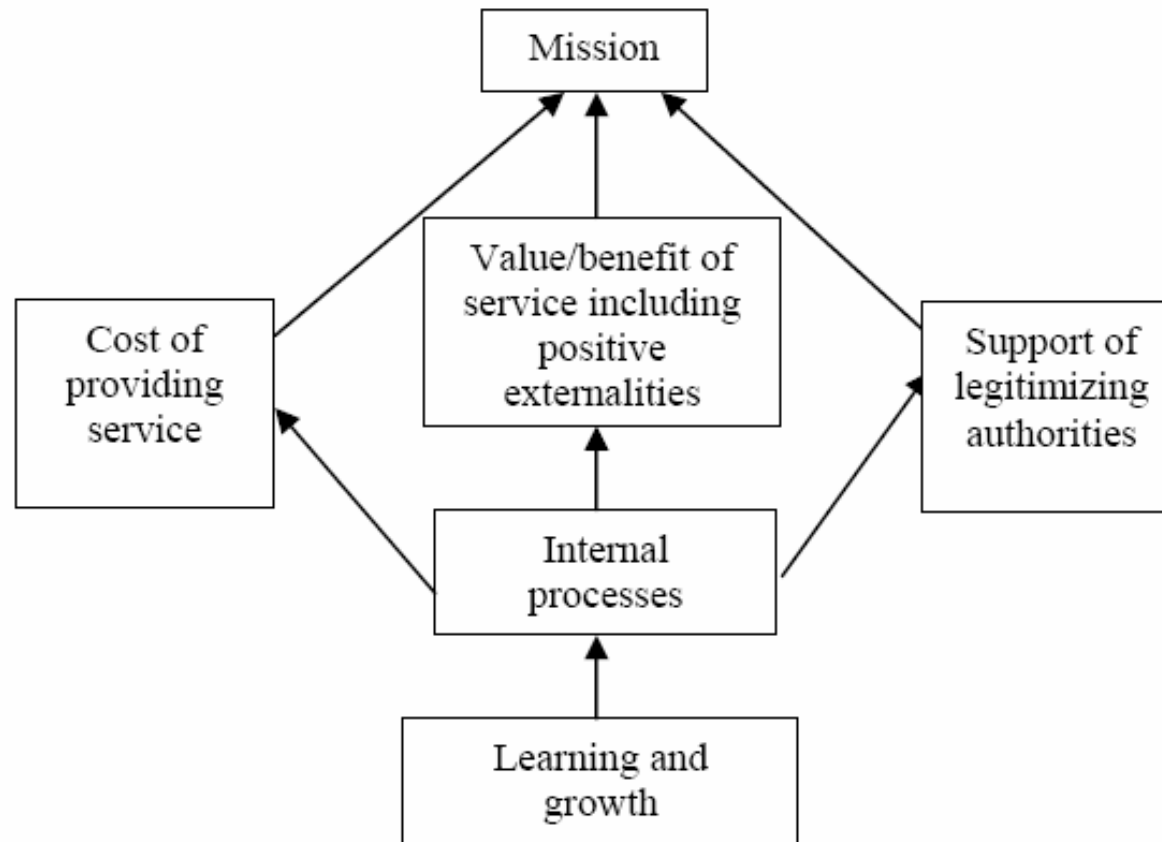
對政府機關而言，財務指標並不代表究竟這個機構有無達到其設立目的

圖二：對公務部門的財務及顧客看法所產生的三種不同主題



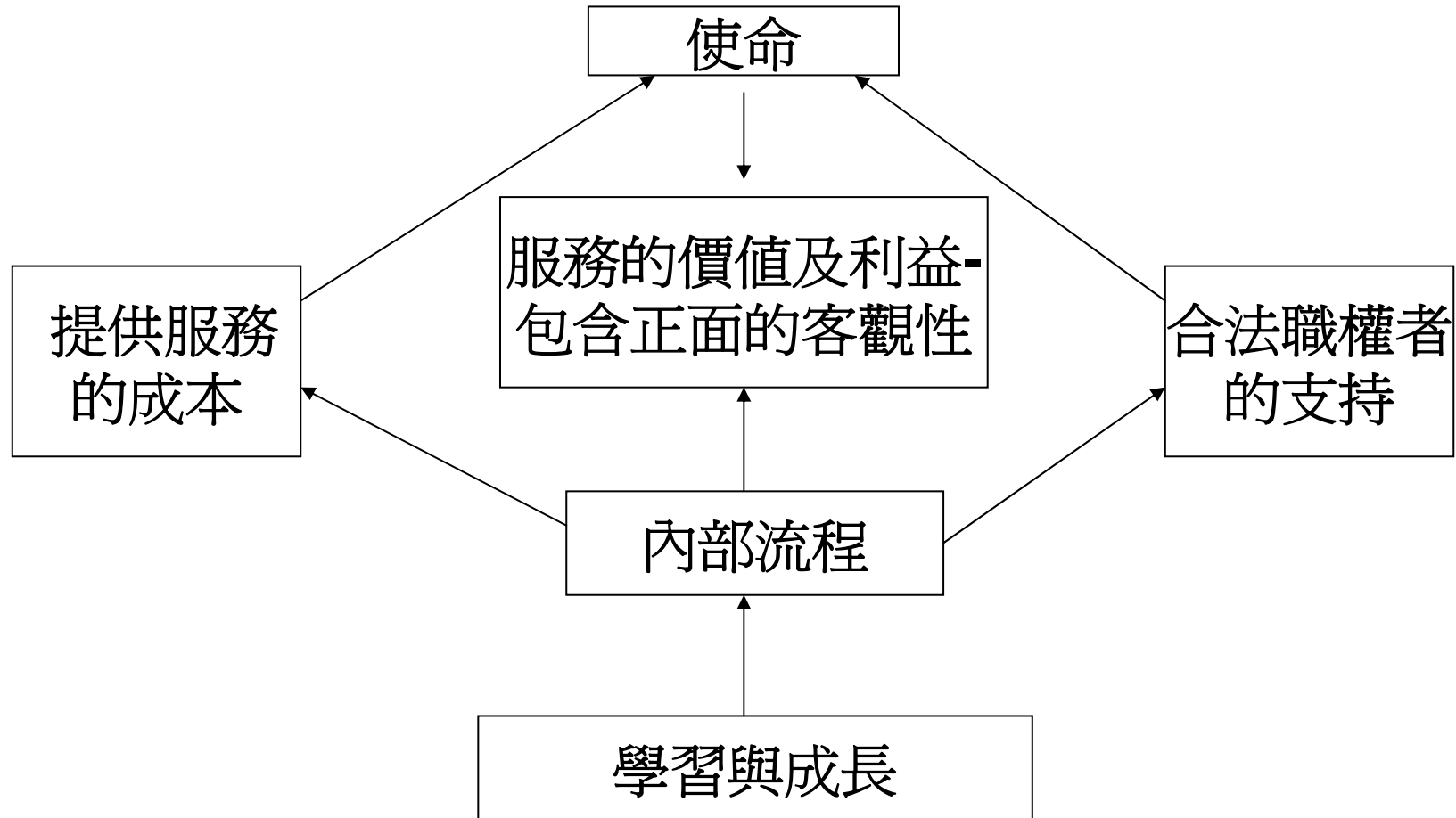
A Suggested form of a Public Sector Scorecard

Balanced scorecard for the non-profit sector



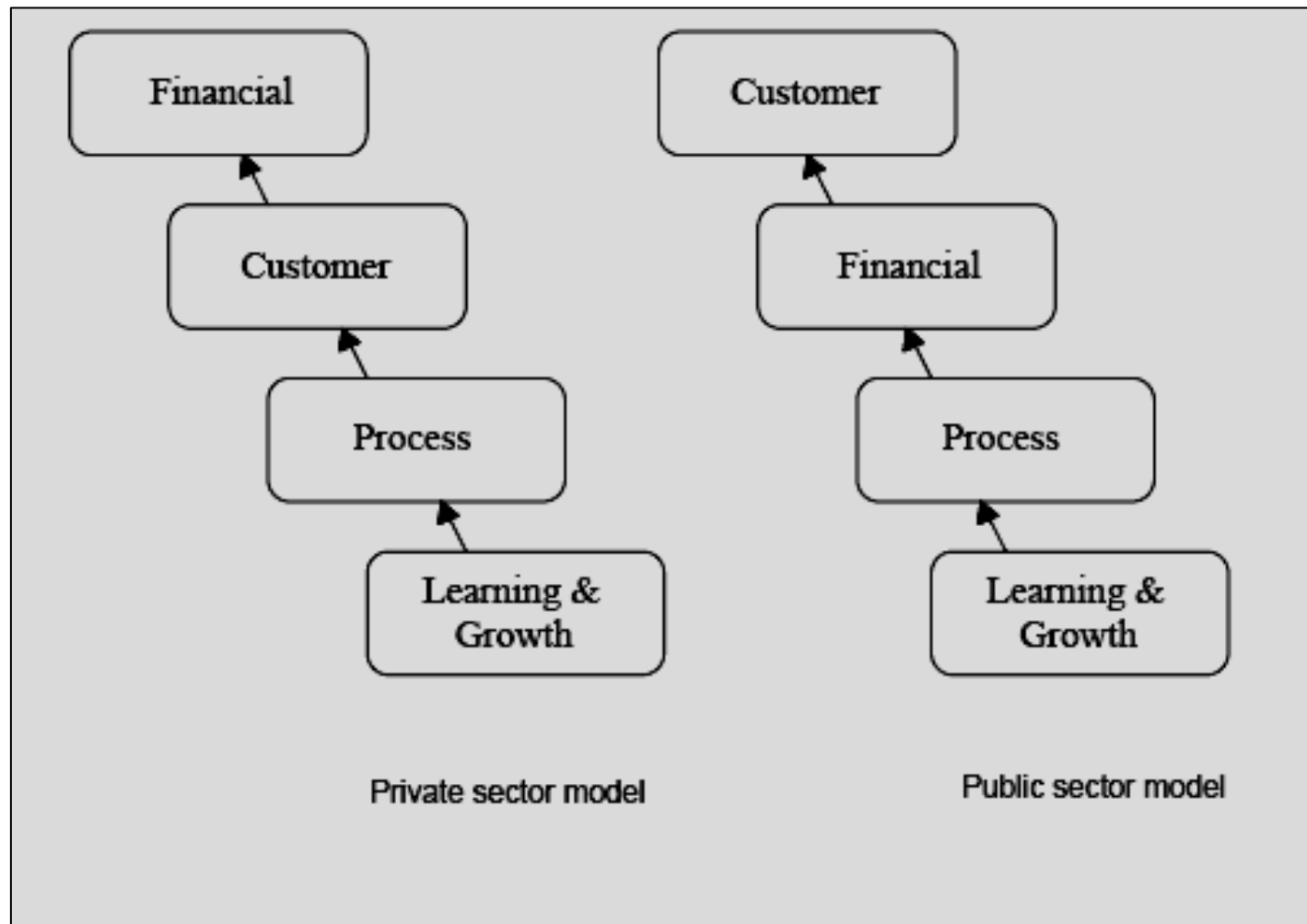
But, this makes a simple concept too complicated

公務機構計分卡的建議格式

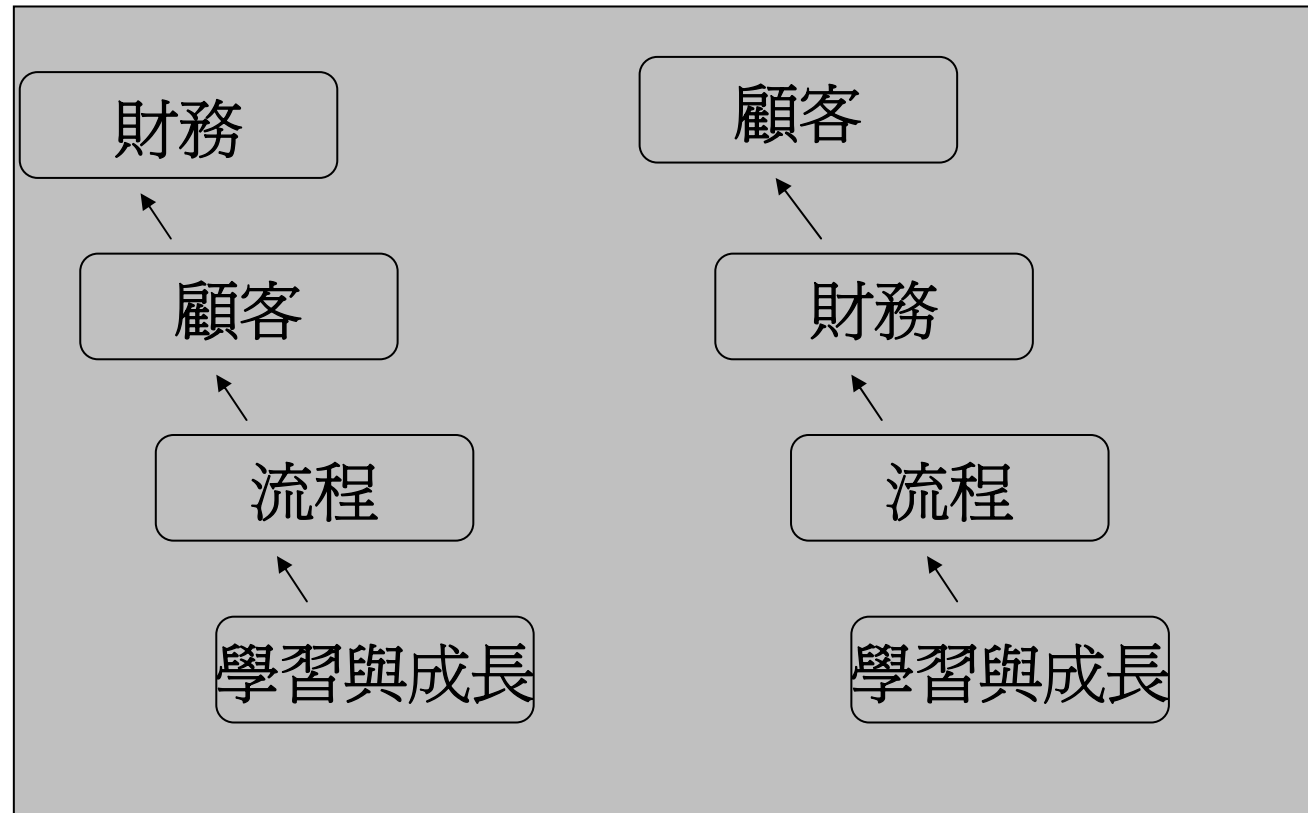


但是，這使得一個簡單的概念過於複雜。

The simplest adaptation of the Balanced Scorecard for public sector organizations



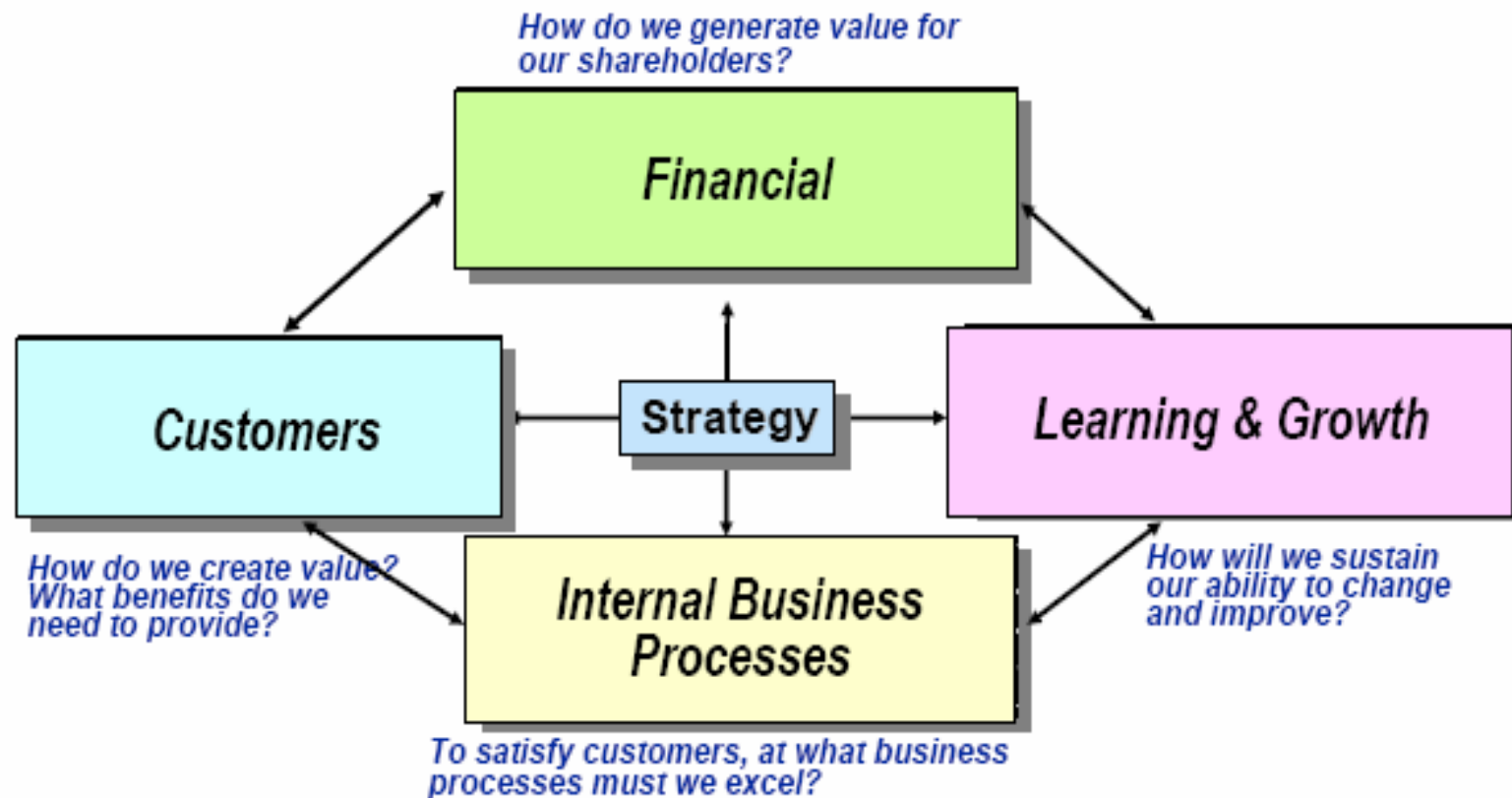
為公務機構簡單化、改良後的平衡計分卡



私人機構模式

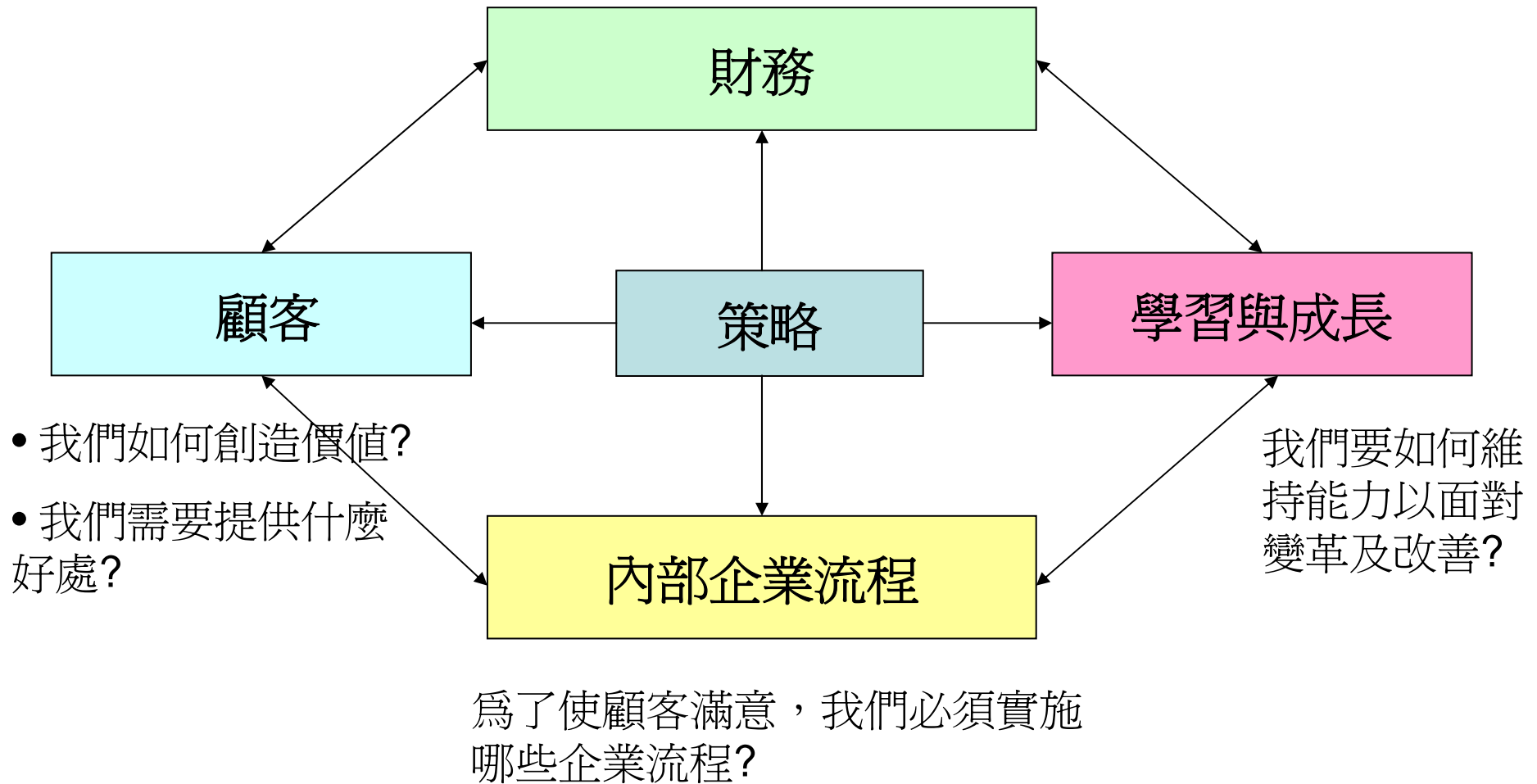
公務機構模式

Basic Private Sector Balanced Scorecard

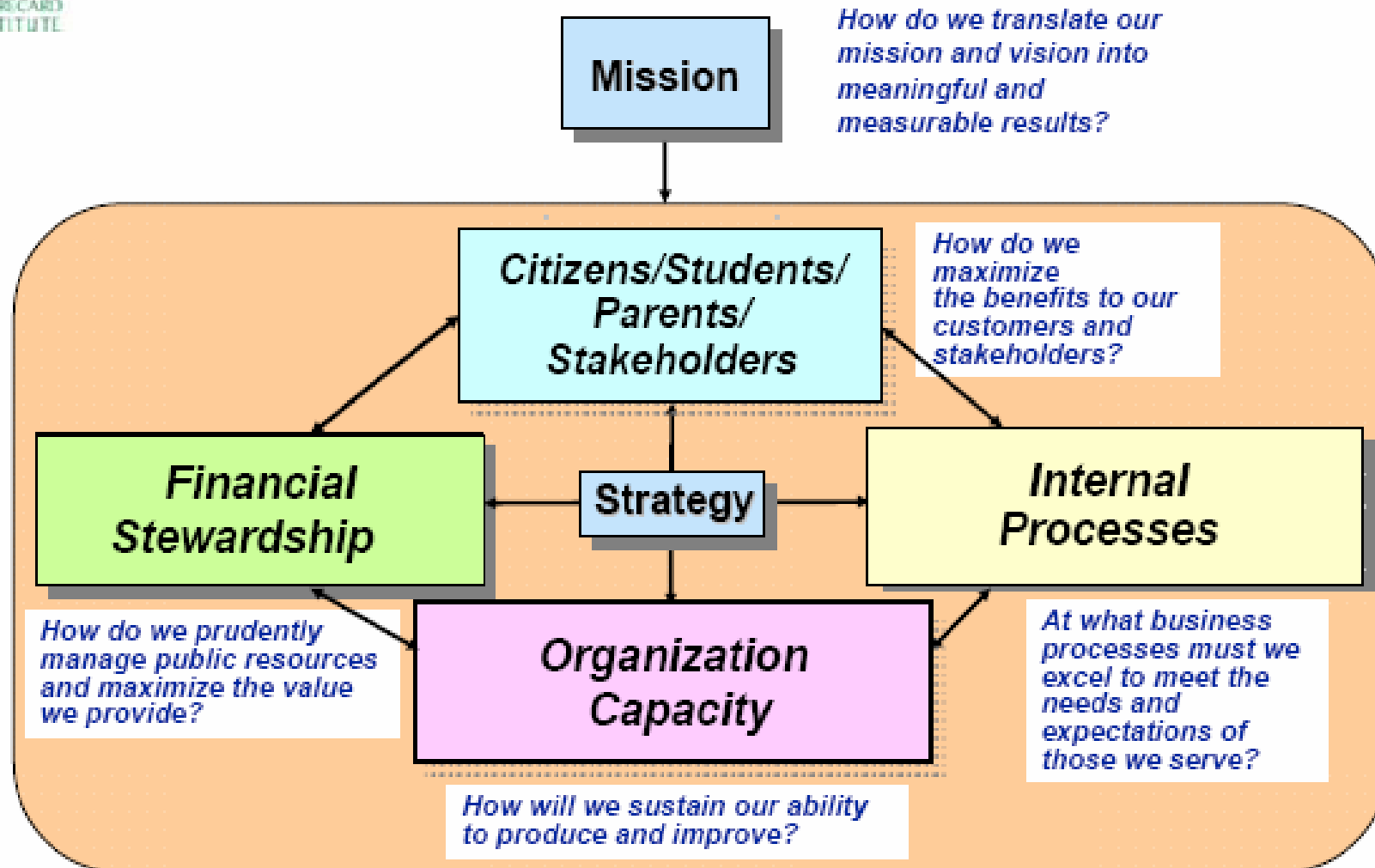


私人機構平衡計分卡的簡單概念

我們如何為利害關係人帶來價值？

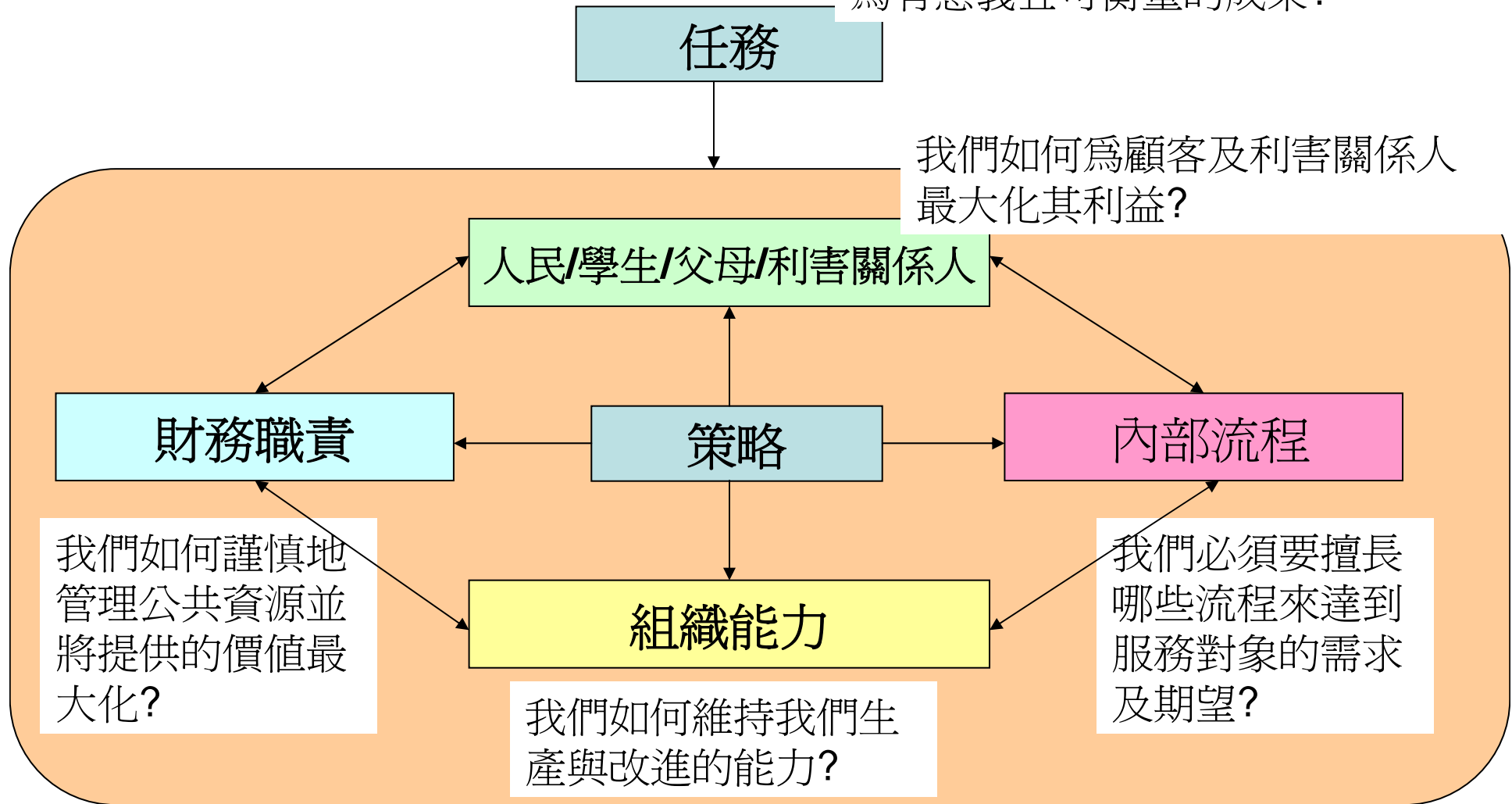


Public/Not-For-Profit Balanced Scorecard

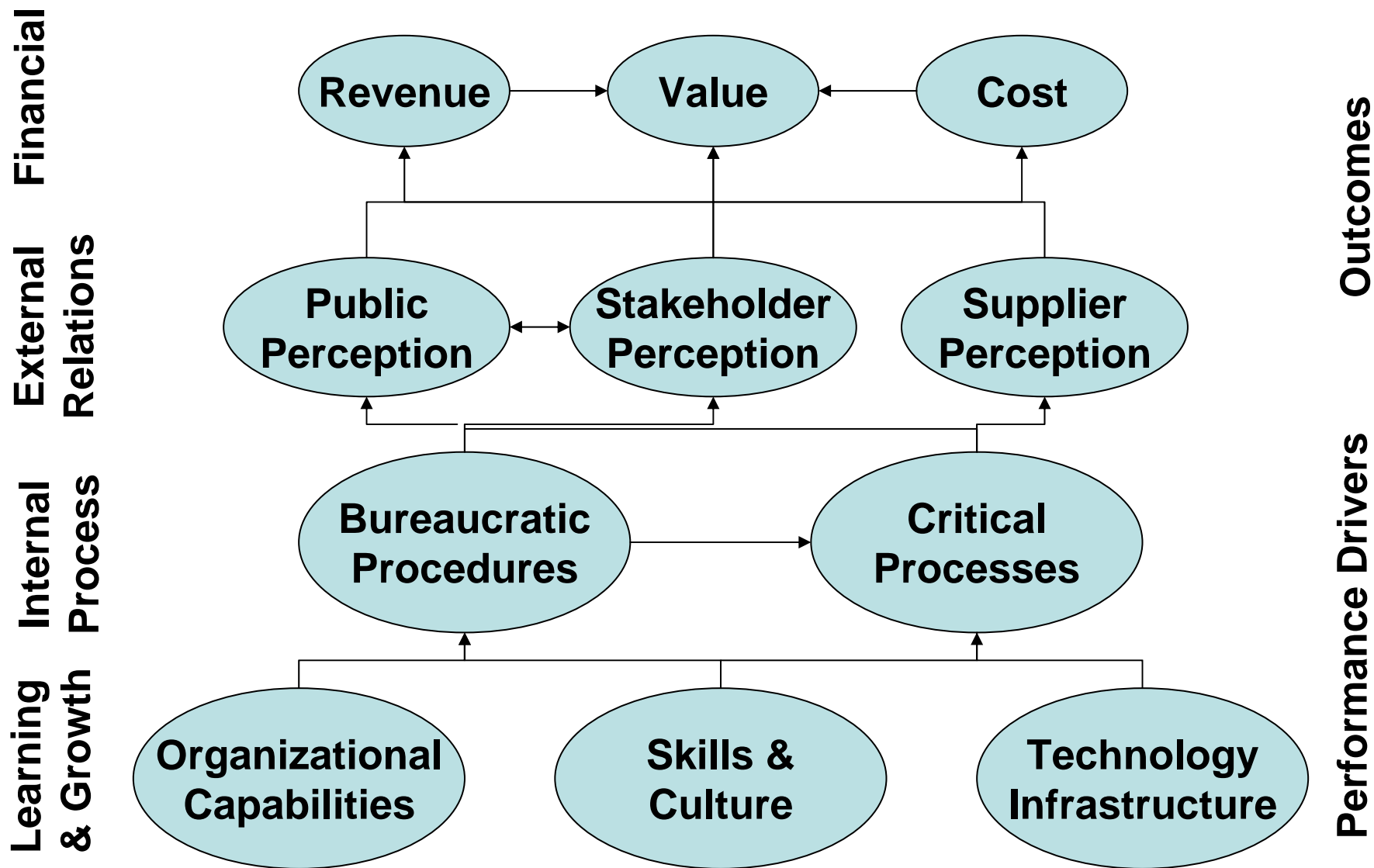


公務 / 非營利的平衡計分卡

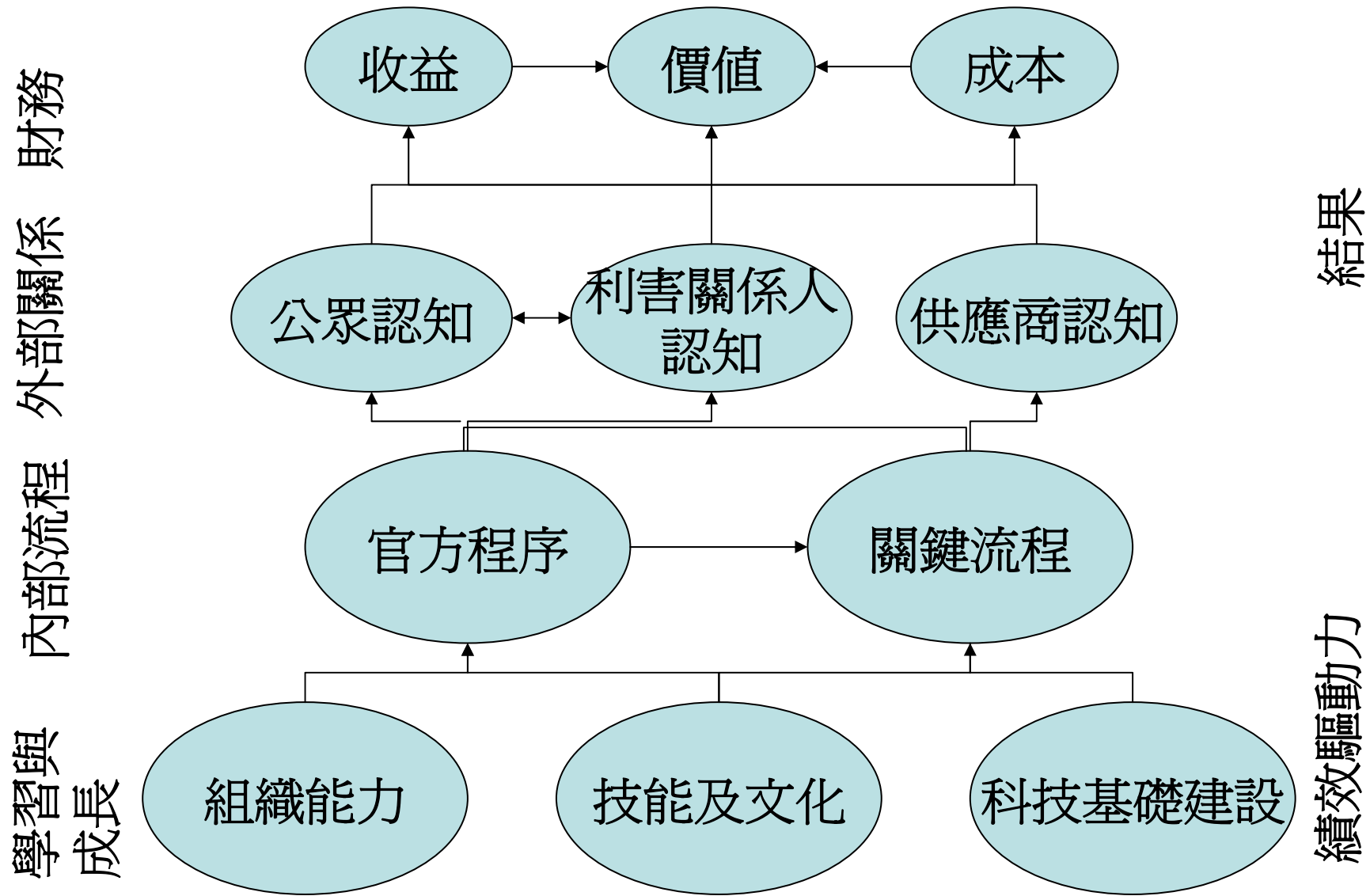
我們如何將任務及願景轉換為有意義且可衡量的成果？



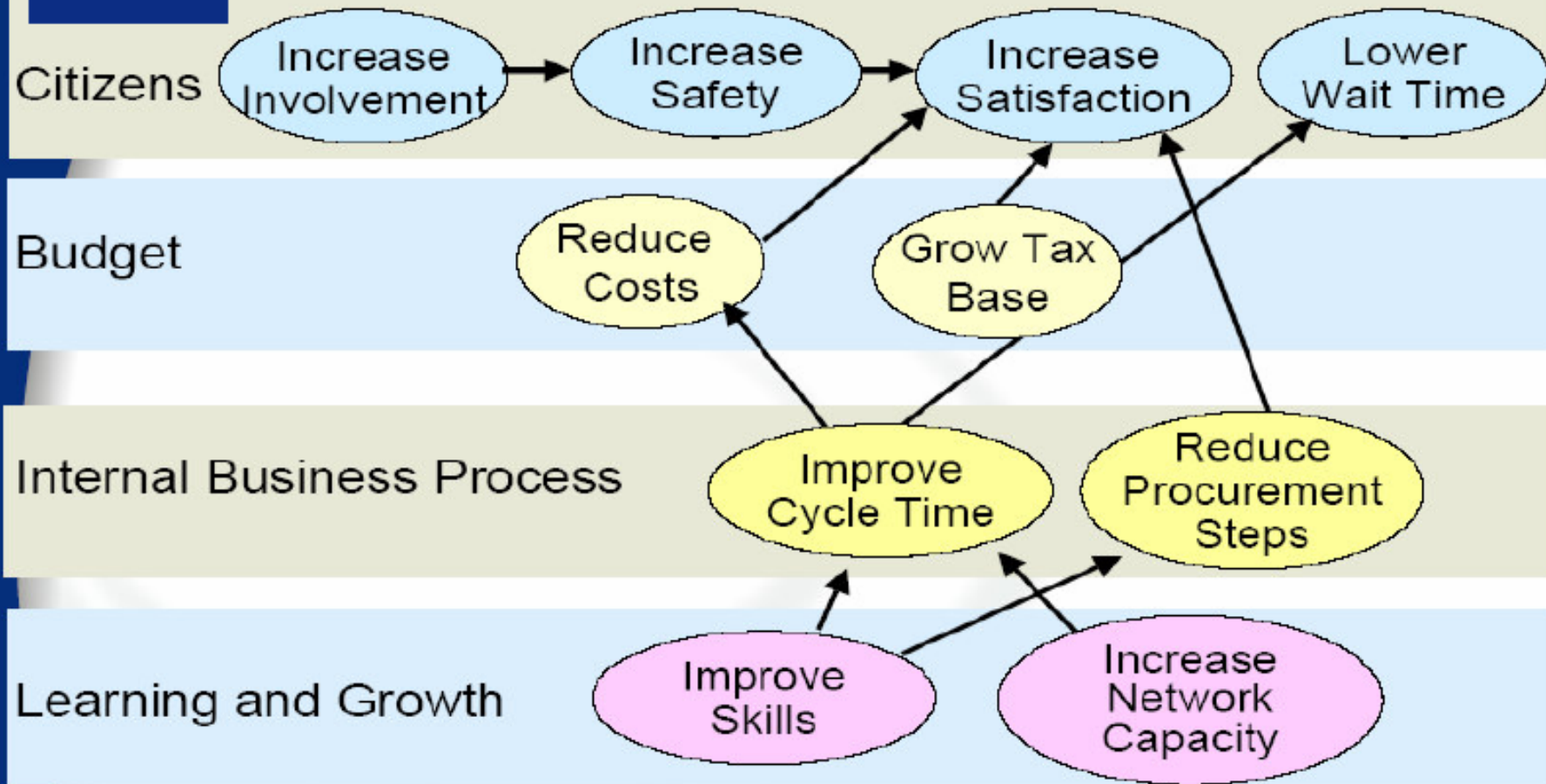
Strategic Linkage Model for Public Sector Organizations



公務組織的策略性連結模式



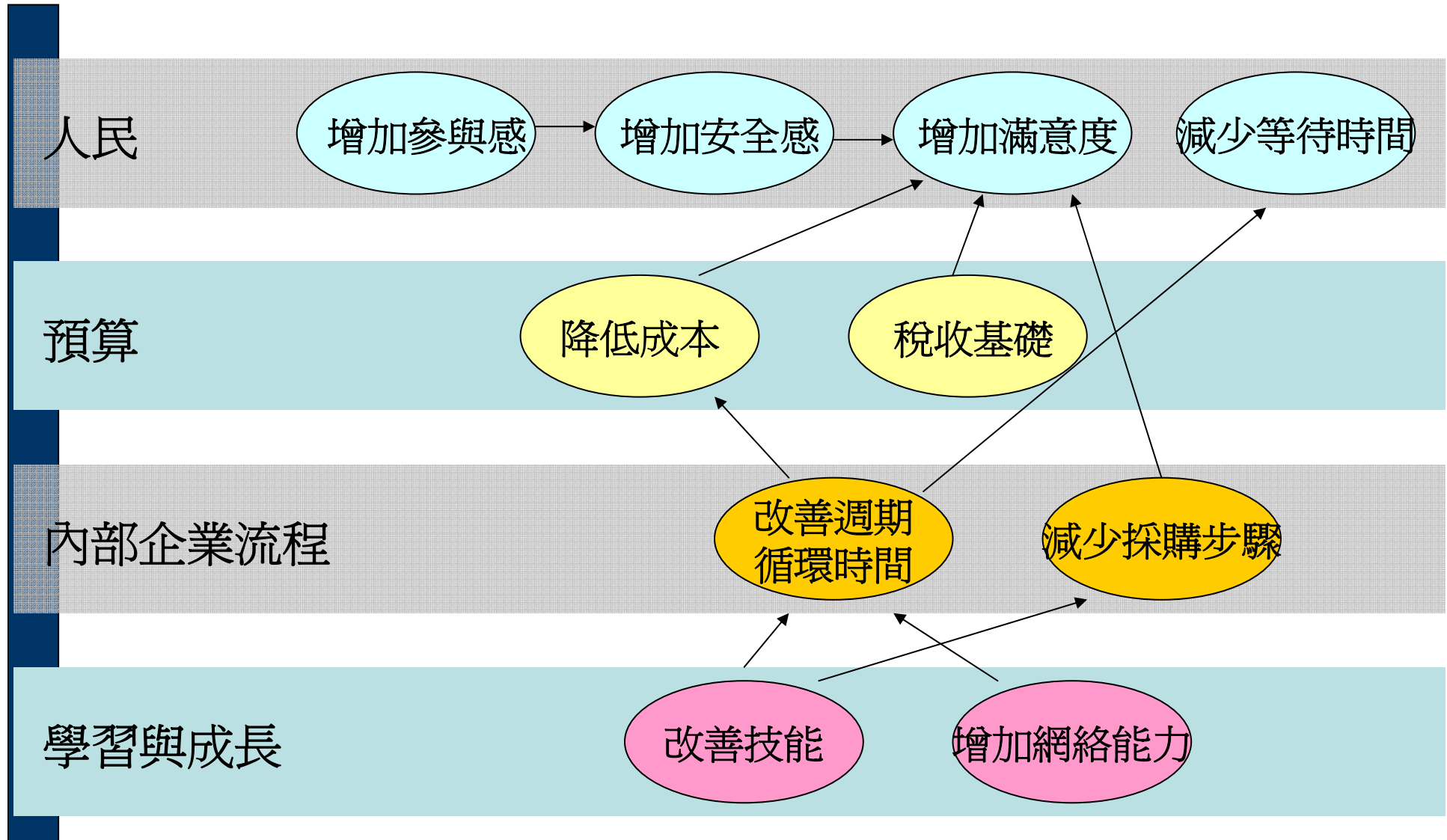
Another Strategic Linkage Model for Public Sector Organizations



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"Performance Counts..."™

另一個公務組織的策略性連結模式



Recent Survey of US and Canadian Municipalities

- Approximately 40% of managers were very familiar with the Balanced Scorecard
- Only about 8% had actually implemented it in their organizations

Why have public sector managers failed to adopt the Balanced Scorecard?

- It fails to adequately highlight the contributions that employees and suppliers make to help the company achieve its objectives.
- It does not identify the role of the community in defining the environment within which the company works.
- It does not identify performance measures to assess stakeholders' contribution.
- It fails to account for the importance of “motivated employees”, which is particularly critical in the service sector.
- The distinction between means and ends is not well defined.

美國及加拿大市政當局最近的調查

- 大約40%的管理者非常熟悉平衡計分卡
- 只有約8%的管理者實際上在其組織內執行過平衡計分卡

爲什麼公務部門得管理者未能採用平衡計分卡呢？

- 因爲它不能適當地標明員工及供應商幫助公司達成目標所做出的貢獻。
- 在定義公司運作所在環境時，它不能指出社群的任務。
- 評估利害關係人的貢獻時，它不能指出績效衡量指標。
- 它不能說明「受到激勵的員工」的重要性，這個對服務業/部門來說是特別重要的。
- 手段和目的之間的區別定義不清。

Despite the problems, the Balanced Scorecard in the public sector can provide the necessary structure...

- **to transform vague objectives into an actionable strategy**
- **To allow public organizations to maintain attention on competing objectives, such as:**
 - **Service quality**
 - **Public value**
 - **Public trust**
 - **Budget**
 - **Internal processes**
 - **Learning.**

儘管有這些問題，平衡計分卡在公務部門能提供所需要的架構…

- 將模糊不清的目標轉化成可行動的策略
- 允許公務組織將注意力維持在競爭目標上，
例如：
 - 服務品質
 - 大眾價值
 - 大眾信任
 - 預算
 - 內部流程
 - 學習

A simple public sector example

Perspective	Strategic Objective
Customer	Maximize customer satisfaction Expand enterprise customer base Increase public awareness of enterprise
Financial	Maintain financial stability Manage costs
Process	Maintain effective programs Increase self-service processing options Optimize contract management
Learning & Growth	Manage technology resources Promote workforce flexibility Maintain professional expertise

簡單的公務部門範例

項目	策略性目標
顧客	將顧客滿意度極大化 擴張企業顧客基礎 提升大眾對於企業的認識
財務	維持財務穩定 管理成本
流程	維持有效的計畫 增加自我服務處理的選擇 進行最有效地契約管理
學習與 成長	管理科技資源 提升工作人員的彈性 維持專業知識

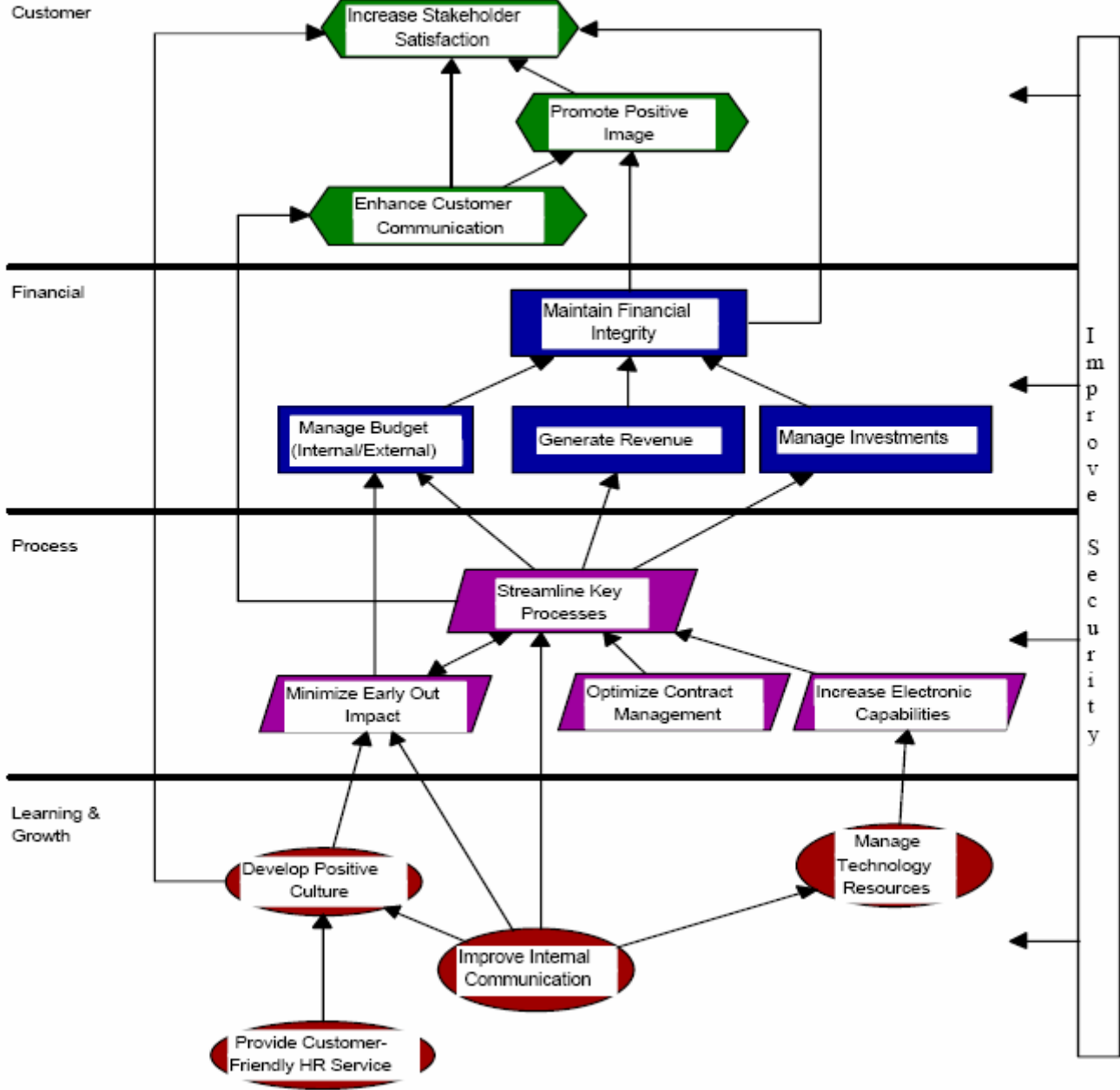
Perspective	Strategic Objective	Measure	Type
Customer	Maximize customer satisfaction	User satisfaction General public satisfaction	Lag Lag
	Expand enterprise customer base	# customers # first-time customers	Lag Lag
	Increase public awareness of enterprise	Public outreach events Advertising \$ spent	Lead Lead
Financial	Maintain financial stability	Credit rating Generated revenue	Lag Lag
	Manage costs	% depts w/i 5% of budget	Lag
Process	Maintain effective programs	Programs achieving SLA's	Lag
	Increase self-service processing options	% self-service contacts Quality website hits	Lead Lead
	Optimize contract management	Red vendors	Lag
Learning & Growth	Manage technology resources	% "A" projects on-time/in budget	Lead
	Promote workforce flexibility	% employees cross-trained	Lead
	Maintain professional expertise	% employees w/ completed training plan # certifications achieved	Lead Lead

項目	策略性目標	衡量指標	類型
顧客	將顧客滿意度極大化	使用者滿意度	落後指標
		一般大眾滿意度	落後指標
	擴張企業顧客基礎	# 顧客數	落後指標
		# 首次使用顧客數	落後指標
財務	提升大眾對於企業的認識	接觸公眾的活動	領先指標
		所花的廣告費用	領先指標
	維持財務穩定	信用評價	落後指標
流程	管理成本	產生的收入	落後指標
		%部門花費在預算的5%以內	落後指標
	維持有效的計畫	達到 SLA的計畫	落後指標
學習與成長	增加自我服務處理的選擇	%自我服務者	領先指標
		品質網站點閱率	領先指標
	進行最有效的契約管理	有問題的供應商	落後指標
	管理科技資源	% A 專案準時/在預算內	領先指標
	%員工交叉訓練	領先指標	
	%員工每週完成的訓練計劃	領先指標	
	# 完成檢定的人數	領先指標	

Perspective	Strategic Objective	Measure	Type	Target	Actual
Customer	Maximize customer satisfaction	User satisfaction	Lag	90%	98%
		General public satisfaction	Lag	75%	78%
	Expand enterprise customer base	# customers	Lag	100K	105K
		# first-time customers	Lag	5K	3.4K
Increase public awareness of enterprise	Public outreach events	Lead	25	18	
		Advertising \$ spent	Lead	\$75K	\$22K
Financial	Maintain financial stability	Credit rating	Lag	AA+	AA
		Generated revenue	Lag	\$500K	\$478K
	Manage costs	% depts w/i 5% of budget	Lag	100%	100%
Process	Maintain effective programs	Programs achieving SLA's	Lag	12/12	10/12
	Increase self-service processing options	% self-service contacts	Lead	25%	22%
		Quality website hits	Lead	20K	24.2K
Optimize contract management	Red vendors	Lag	0	1	
Learning & Growth	Manage technology resources	% "A" projects on-time/in budget	Lead	4/4	4/4
	Promote workforce flexibility	% employees cross-trained	Lead	15%	4%
	Maintain professional expertise	% employees w/ completed training plan	Lead	40%	47%
# certifications achieved		Lead	20	24	

	策略性目標	衡量指標	類型	目標	實際結果
顧客	將顧客滿意度極大化	使用者滿意度	落後指標	90%	98%
		一般大眾滿意度	落後指標	75%	78%
	擴張企業顧客基礎	# 顧客數	落後指標	100K	105K
		# 首次使用顧客數	落後指標	5K	3.4K
	提升大眾對於企業的認識	接觸公眾的活動	領先指標	25	18
		所花的廣告費用	領先指標	\$75K	\$22K
財務	維持財務穩定	信用評價	落後指標	AA+	AA
		產生的收入	落後指標	\$500K	\$478K
	管理成本	%部門花費在預算的5%以內	落後指標	100%	100%
流程	維持有效的節目	達到 SLA的計畫	落後指標	12/12	10/12
	增加自我服務處理的選擇	%使用自我服務	領先指標	25%	22%
		品質網站點閱率	領先指標	20K	24.2K
	進行最有效的契約管理	有問題的供應商	落後指標	0	1
學習與成長	管理科技資源	% A 專案準時/在預算內	領先指標	4/4	4/4
	提昇工作人員的彈性	%員工交叉訓練	領先指標	15%	4%
	維持專業知識	%員工每週完成的訓練計劃	領先指標	40%	47%
		# 完成檢定的人數	領先指標	20	24

Case Study: State of Michigan Department of the Treasury 2002



案例: 2002美國密西根州財政部

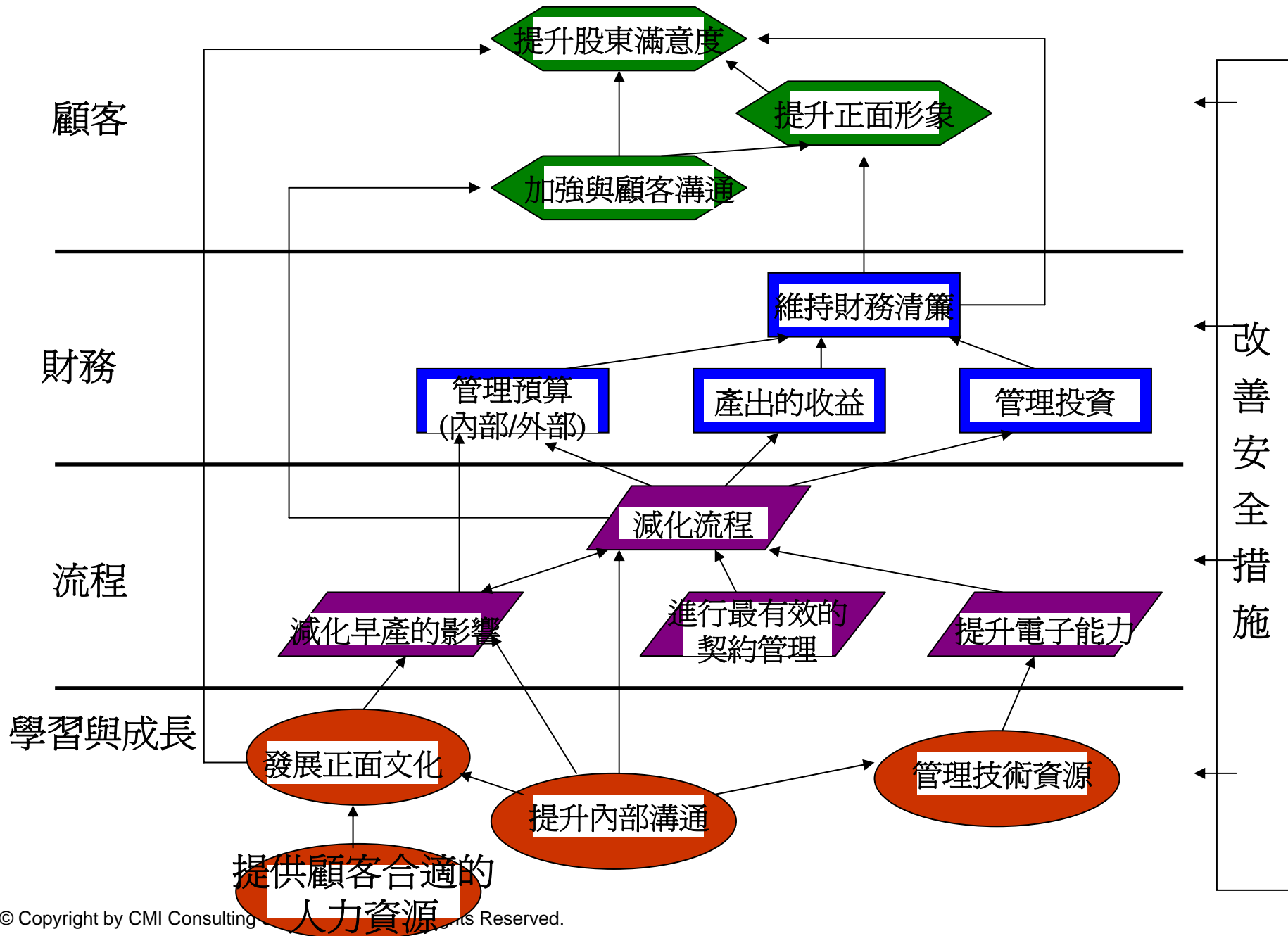
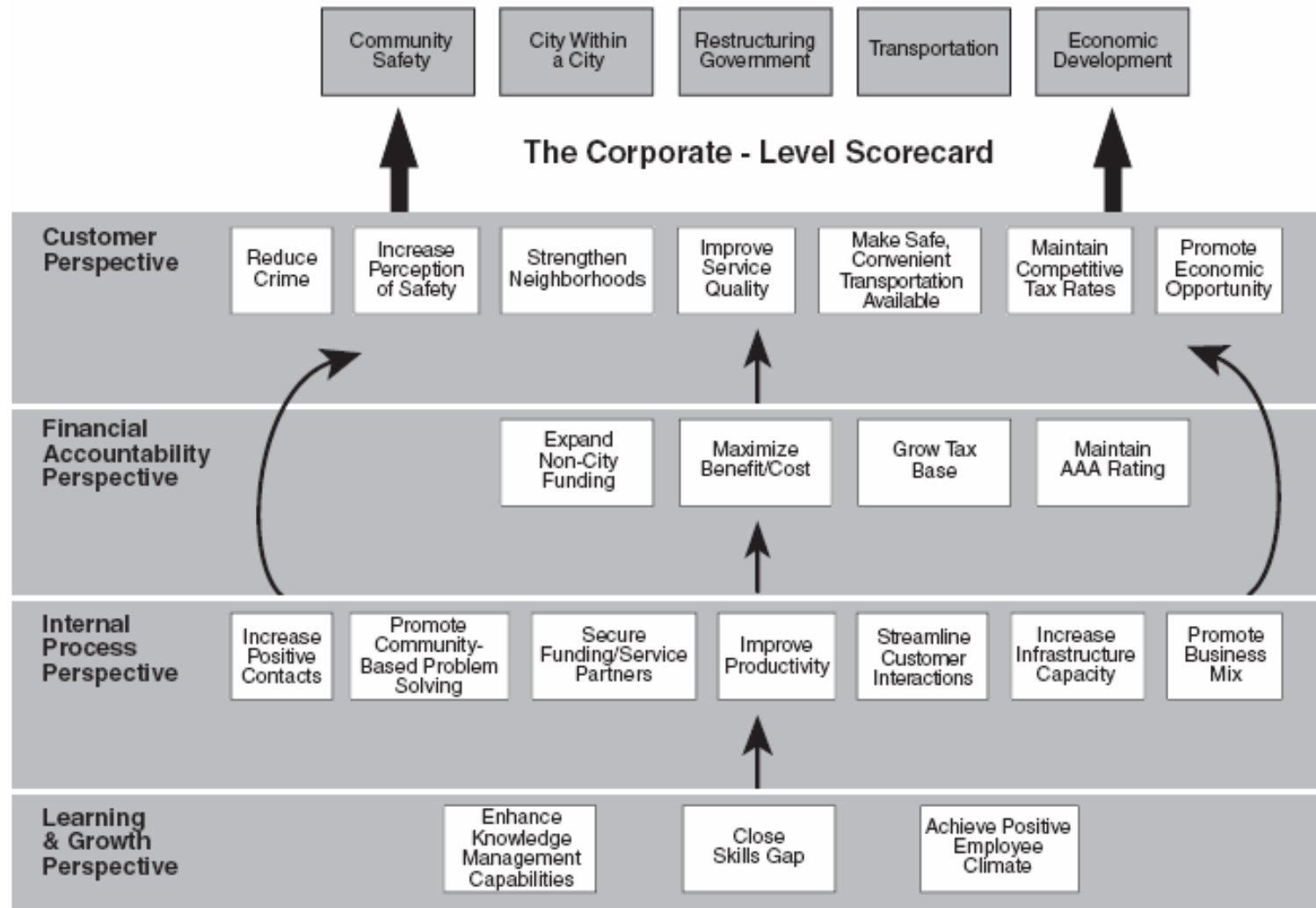


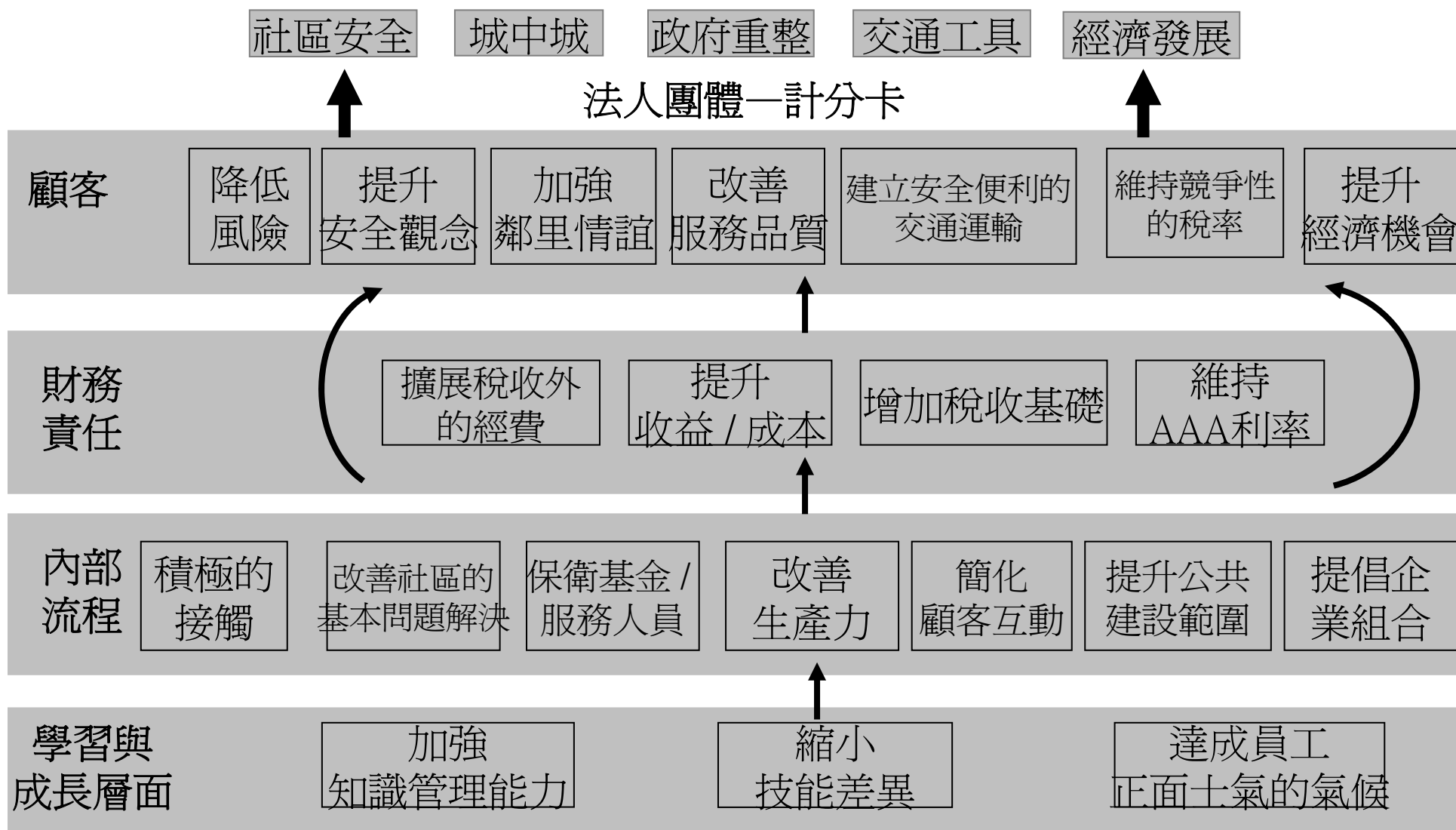
Figure 1. City of Charlotte — City Council’s Strategic Themes



The City of Charlotte has identified five strategic themes that shape the strategy map for its BSC. Public-sector organizations should measure their success by how effectively and efficiently they meet the needs of their constituencies.

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圖1. 夏洛特市-市議會的策略性目標



夏洛特市依據平衡計分卡列出五個策略性主題並做出其策略地圖。
 公務機關是否成功，應該以其是否有效能及有效率地達到選民需求來衡量。

Best Practices for Scorecard Development

- Limit the number of measures
- Include measures for all perspectives and all strategies
- Seek balance among measures
- Develop solid baseline date
- Develop measures for past, present, and future
- Don't over-rely on output, process and input measures
- Set stretch targets
- Watch for unintended incentives
- Hold people accountable for results
- And always, beware the watchman!

計分卡發展的最佳範例

- 限制衡量指標的數目
- 包含各方面及所有策略的衡量指標
- 尋找衡量指標間的平衡
- 發展一致的基線日期
- 為過去、現在及未來發展衡量指標
- 不過度依賴產出、流程及輸入之衡量指標
- 設定延伸的目標
- 注意非計畫中的獎酬激勵
- 讓員工對結果負責
- 並且要不斷當心看守人

**It's about management and
change first.**

**Measurement
and technology are second.**

平衡計分卡的概念重要性在於
管理與改變的概念，
其中的衡量指標以及資訊系統
為次要。