

Balanced Scorecard Implementation: Case Study of COMSATS Abbottabad, Pakistan

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Abstract: Balanced Scorecard addresses the measurement of performance in two aspects of Hard (Financial) measures and Soft (operational) measure. The soft measures comprise of customers' perspective, internal process perspective and learning and growth perspective. This research is about CIIT Abbottabad, evidence regarding implementation of Balanced Scorecard shows that this measure is comprehensive for strategic purposes. For this work primary data from 15 strategic positions was collected and in this research it is concluded that balanced scorecard can be implemented on campus with little effort as majority of the process and systems are in line with the Balanced Scorecard Perspectives. Some gaps in Learning and Growth and Internal Process was identified.

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1. Introduction

1.1. Background

Measuring performance was never easy especially when it comes to measuring of soft operational measures. The Balanced Scorecard (BSC) is the tool which provides both hard and soft performance measures for both non-profit and business organizations. In order to ensure smooth running of organizational activities, to have satisfied customers, stream lined internal processes and effective communication which supports the business strategy keeping in view the financial aspects of the organization BSC is the most suitable tool which is used by most of the successful business organizations (65% in USA, 43.1% in Europe and 45.3% in India), and now a trend is there which is forcing public sector and not for profit organization to use BSC to align as well as plan for short and long run activities. The BSC enables managers to make a balance between Trade off's one do while managing the organizational activities.

Initially the "hard" financial measures were the driving factors of the organization and "soft" operational measures were not given that much importance. The study and implementation of BSC on non profit and government organizations was first taken into consideration by (Kaplan and Norton, 2001a) and since then it's been worked on by different govt. and nonprofit organizations worldwide. In case of Pakistan there has been no research on this topic till now especially in case of higher education sector.

Therefore the proposed research work is aimed to align the organizational vision and mission with operational activities to make an appropriate mix of both hard and soft measures for COMSATS

Institute of Information Technology Abbottabad Campus.

1.2. Purpose of study

Management is all about improving organizational performance, to measure and monitor performance different organizations are using different tools to plan, organize, lead and control over short and long periods of time. The balanced scorecard provides a framework for managers to use in linking the different types of measurements together and it has enjoyed significant success since its introduction since many leading organizations have adapted and implemented this concept successfully.

1.3. Problem Statement

In view of the current scenario and the fact that competition among universities have increased significantly, there is a need to reform their operations. Universities need to develop strategic management tools if they are to turn strategy into action. The balanced scorecard is quite a significant tool which can provide the basic for developing a self sustainable system if imposed towards addressing this issue. This can be achieved by adopting the key performance indicators of BSC which would allow universities to develop and allocate resources in a strategically coherent manner. In turn, this can be translated into effective re-organization of such operational matters as daily staff tasks.

1.4. Objectives

The objectives of the study are as follows:

- To develop and propose Balanced Scorecard for COMSATS Institute of

Information Technology Abbottabad Campus.

- To Identify Performance Measure Indicators (PMI's) for performance Evaluation at CIIT Abbottabad.

Balanced scorecard is relatively new concept and keeping in view the organizational past practices and performance its introduction here can bring more fruitful things and it can further enhance the organizational performance and it can address the biggest problem of communication openness and strengthening of feedback loop, which due to expansion and growth is not as strong as it was in beginning.

Translating strategy into operations is one of the key areas need to be addressed only possible when the top to bottom as well as bottom to top communication is strengthened and the communication barriers are eliminated.

The COMSATS (CIIT) Abbottabad Campus is well known for its initiatives in all CIIT campuses in Pakistan, BSC can be a positive addition in one of its initiatives, keeping in mind the trend set and encouragement of taking initiative and sense of contributing to my organization the study undertaken is BSC which is very popular now a days in all Large organizations though out the globe, In this research I checked the readiness of the CIIT Abbottabad for BSC implementation and proposing the BSC for CIIT Abbottabad.

2. Literature Review

2.1. Overview

Management is all about improving organizational performance, to measure and monitor performance different organizations are using different tools to plan, organize, lead and control over short and long periods of time.

One of the emerging concepts widely used in world today is of Balanced Scorecard (BSC) around 65% of large and medium size organisations in USA and 43.1% in Europe and 45.3% in India are using balance score card for long run planning and aligning corporate strategy with performance measures. (<http://www.balancedscorecard.org> last visited November 2012)

Kaplan & Norton's article wasn't the only paper on the topic published in early 1992. But the 1992 Kaplan & Norton paper was a popular success, and was quickly followed by a second in 1993. In 1996, they published the book *The Balanced Scorecard*. These articles and the first book spread knowledge of the concept of Balanced Scorecard widely, (Kaplan and Norton, 2001).

The balanced scorecard is a performance measurement tool developed in 1992 by Harvard Business School professor Robert S. Kaplan and management consultant David P. Norton. Kaplan and

Norton's research led them to believe that traditional financial measures, like return on investment, could not provide an accurate picture of a company's performance in the innovative business environment of the 1990s. Rather than forcing managers to choose between "hard" financial measures and "soft" operational measures—such as customer retention, product development cycle times, or employee satisfaction—they developed a method that would allow managers to consider both types of measures in a balanced way. "The balanced scorecard includes financial measures that tell the results of actions already taken," the writer explained in the seminal Harvard Business Review article that launched the balanced scorecard methodology. "And it complements the financial measures with operational measures on customer satisfaction, internal processes, and the organization's innovation and improvement activities—operational measures that are the drivers of future financial performance." (Kaplan and Norton 1992; pp71-79)

The BSC provides a structure to managers used for linking the various kinds of measurements together. Kaplan and Norton recommend looking at the business from four perspectives: the customer's perspective, an internal business perspective, an innovation and learning perspective, and the financial (or shareholder's) perspective. Using the overall corporate strategy as a guide, managers derive three to five goals related to each perspective, and then develop specific measures to support each goal. Ideally, the scorecard helps managers to clarify their vision for the organization and translate that vision into measurable actions that employees can understand. It also enables managers to balance the concerns of various stakeholders in order to improve the company's overall performance. "The balanced score-card is a powerful concept based on a simple principle: managers need a balanced set of performance indicators to run an organization well," "The indicators should measure performance against the critical success factors of the business, and the 'balance' is the balancing tension between the traditional financial and non-financial operational, leading and lagging, and action-oriented and monitoring measures" (Paul McCunn 1998; pp87).

The balanced scorecard concept has enjoyed significant success since its introduction. According to the Financial Times, it was adopted by 80 percent of large U.S. companies as of 2004, making it the nation's most popular management tool for increasing performance. In addition, it has increasingly been

applied in the public sector since it was promoted by the National Partnership for Reinventing Government. Part of the balanced scorecard's popularity can be attributed to the fact that it is consistent with many common performance improvement initiatives undertaken by companies, such as continuous improvement, cross-functional teamwork, or customer-supplier partnering. It complements these initiatives by helping managers to understand the complex interrelationships among different business areas. By linking the elements of a company's competitive strategy in one report, the balanced scorecard points out situations where improvement in one area comes at the expense of another. In this way, the scorecard helps managers to make the decisions and tradeoffs necessary for success in today's fast-paced and competitive business environment.

Educational institutions are non-profit organisations (but non-profit organisations can learn from businesses in the area of effective management. On the other hand, businesses can also learn from non-profit organisations in the area of managing with mission (Druker, 1990; Situ, 1999).

Non-profit organisations require sustainable management (Situ, 1999). In introducing the BSC, Kaplan and Norton proposed that the instrument would assist in solving problems associated with measuring business performance. In the past, businesses had relied on financial indicators to develop appropriate strategic directions. However, financial indicators are lag indicators, and an emphasis on recent and present financial performance can cause businesses to focus on short-term performance leading to a relative neglect of long-term objectives in terms of forward investment and value creation. Given their status as non-profit organisations, educational institutions have been protected and restricted by government (Kaplan and Norton, 2001b; Porter, 1992).

This has meant that educational providers have become very conservative, and faculty performances have become quite inefficient. In view of the fact that they are now facing severe

competition and that there is a need to reform their operations, universities need to develop strategic management tools if they are to turn strategy into action. Adopting the key performance indicators of instruments such as BSC would allow universities to develop and allocate resources in a strategically coherent manner. In turn, this can be translated into effective reorganization of such operational matters as daily staff tasks (Kaplan and Norton, 2001a). The present study therefore sets out to investigate the use of BSC in the promotion of quality and improved operational performance in university education. The BSC is a measure for performance through a comprehensive system of performance measures, which includes measuring the effectiveness of systems like strategic management system (Kaplan and Norton, 1996a, b), it also provides a system of communication thus making it a communication tool alongside (Kaplan and Norton, 1992; Niven, 2002). The basic concept of performance measure also remains intact that is traditional financial measurement, it also emphasizes on the importance of various aspects like "*The role of the customer*". Similarly it also focuses on the importance of the Internal processes; and it also stresses on the most important of all the aspects i.e. "*Innovation and learning*". By addressing all these aspects it covers the completely the performance measures of the organization necessary for the accomplishment of strategically set targets.

2.2 The BSC has four measurement perspectives (Kaplan and Norton, 1996; pp53-79b, 2001a; pp77). *These can be summarized as follows:*

2.2.1 Financial perspective. *This is a strategy for growth, profitability, and risk from the perspective of the shareholder.*

According to (Farid et al, 2008). The financial perspective contains the tangible outcomes in traditional financial terms. An overview of the financial perspective's goals and measurements.

Overview of the financial perspective's goals and measurements

Type	Goal	Measurement
Fund Raising	Building endowment/fund raising/ annual giving	Size/growth of endowment Donor support for new initiatives Total funds raised
Revenue from operations	Increased research grants	Volume and number of research grants received
	Increased state appropriation	% of funding relative to others in system
	Increased student fees	% of contribution cost
Financial management	To be financially sound	Student/faculty ratio
		Balanced budgets Extend budget submissions cover all essential requirements Cost per unit of production relative to peers Market growth
	To financially succeed	Rate of increase in fee-paying students

Adopted from Daryush Farid, Mehran Nejati, Heydar Mirfakhredini (2008.) Balanced Scorecard Application in universities and higher education institutes

2.2.2 Customer perspective. *This is a strategy for creating value and differentiation from the perspective of the customer.*

(According to Farid et al, 2008) Value propositions are created to meet the needs of each stakeholder. These value propositions are those that hold the greatest value to each stakeholder and

represent outcomes of the college's internal processes. Satisfactory realization of the value propositions translate into financial outcomes outlined in the financial perspective. Table 2 is an overview of the stakeholder perspective's goals and measurements.

Overview of the stakeholder perspective's goals and measurements

Stakeholder	Goal	Measurement
Students	Attract high-quality students	No. and quality of students Persistence rate Applications to programs % admitted Market share Geographic draw area
	Develop high-quality students	Quality of teaching and advising Department GPA
	Graduate high-quality students	Starting salaries Quality and no. of on-campus recruiters Internship programs
	Student satisfaction	Ability to get access to "needed" courses Ease in getting "good" job Student evaluations of faculty/ courses Graduate exit surveys
Community – employers, alumni, parents	Business community (employer)	Employer survey rating graduates' effectiveness No. of faculty involved in community/business service
Faculty	Faculty satisfaction	Encouragement given faculty to engage in development activities Effectiveness of orientation and inculcation process for new faculty Availability of well-defined personnel policies and procedures available to faculty Office space and computer availability
University	Service to the university	Adequacy of participation in campus-wide activities Quality of relationships with other elements on campus
General	Teaching quality	Corporate evaluation of curriculum Qualifications of faculty Focus on up-to-date teaching practices
	Academic excellence	Quality of students admitted Quality of faculty Accreditation status
	Quality research contributions	No. of faculty publications/ citations in ISI Journals No. of faculty publications/ citations in other International research journals No. of faculty publications/ citations in national research journals No. of faculty members' presentations and speaks in International conferences No. of faculty members' presentations and speaks in national conferences

Adopted form Daryush Farid, Mehran Nejadi, Heydar Mirfakhredini (2008.) Balanced Scorecard Application in universities and higher education institutes.

2.2.3 Internal process perspective. *The strategic priorities for various business processes create customer and shareholder satisfaction.*

The internal process perspective describes the critical internal processes that drive the stakeholder satisfaction and the college’s financial outcomes. Internal processes deliver the value proposition to stakeholders and drive the financial effectiveness. Illustrates this perspective’s strategic themes (critical internal processes), goals, and measurement.

Overview of the internal process perspective’s goals and measurements

Strategic theme	Goal	Measurement
Teaching/ learning excellence	Teaching excellence	Student satisfaction Employer satisfaction Teaching awards Course evaluations Peer and outside reviews
	Excellence in developing learning and learning skills	Grade point standards Pass rates on professional exams Opportunities for writing and oral presentations Assessments by course No. of students going to graduate/professional schools Advancement of alumni in profession Degree of deployment of technology in learning experience
Curriculum/ program excellence and innovation	Curriculum excellence and innovation	No. of new courses developed Degree of innovation Degree to which curriculum is up-to-date with educational, business, and commercial trends Program internationalization Periodic review of each program on a rolling schedule
	Introduction of new programs/ innovations	Concept to implementation time Timeliness of delivery of new products
Quality and currency of faculty	Quality faculty	Faculty credentials Faculty appraisals Endowed chairs Faculty development plans
	Currency of faculty and classroom material/ experiences	Contacts with business and industry Utilization rate of multimedia in classroom
Efficiency and effectiveness of service	Production efficiency	% of students completing undergraduate program in 4 years % of students completing graduate program in 2 years Teaching costs/student Administrative costs/student % of budget dedicated directly to learning
	Student services effectiveness	Type and no. of services provided Time required to register Availability of internships – co-ops

Adopted form Daryush Farid, Mehran Nejadi, Heydar Mirfakhredini (2008.) Balanced Scorecard Application in universities and higher education institutes

2.2.4 Learning and growth perspective. *The priority from this perspective is to create a climate that supports organisational change, innovation, and growth”*

The learning and growth perspective identifies the sets of skills and processes that drive the college to continuously improve its critical internal processes. The learning and growth areas that feed into internal processes subsequently drive stakeholder satisfaction and ultimately financial outcomes. Table 4 is an overview of this perspective’s goals and measurements. (Farid et al 2008).

Overview of the Learning and growth perspective's goals and measurements

Type	Goal	Measurement
Teaching/learning excellence and innovation	Faculty development	Rials (Iranian Currency) for research, travel, library, computer hardware/software Teaching assessments
	Technology leadership (use, development, application)	Student and faculty satisfaction Degree to which technology is used in specific courses Expenditures on hardware/software
	Teaching/learning innovations	Development of assessment device/ technique for each innovation
Mission-driven processes and reward system	Measure, reward, and evaluate goal attainment	Evaluation of measuring and reward system in college
	Establish broad-based and continuous strategic planning process	Evaluation of strategic planning
Quality of facilities	Adequate physical facilities	Adequacy of classroom and equipment facilities for providing globally relevant management education

Adopted from Daryush Farid, Mehran Nejati, Heydar Mirfakhredini (2008.) Balanced Scorecard Application in universities and higher education institutes

BSc when introduced in education sector requires all the members of that establishment to work together. Starting from the top management who make policy to the lowest level that actually executes that strategy from top-to-bottom. Ultimately the beginning of the BSC will generate a cause-and-effect relationship and ultimately bringing the feedback from the members of that educational institute.

The five basic main beliefs involved in the organization of BSC as element of the strategic heart of an institute as given by the founders (Kaplan and Norton, 2001a, c):

- (1) "Translating the strategy to operational terms".
 - (2) "Aligning the organisation to the strategy".
 - (3) "Making the strategy part of everyone everyday job".
 - (4) "Making strategy a continuous process".
 - (5) "Mobilising change through leadership"
- "Non-profit organizations on BSC implementation"
"The BSC has been widely used in manufacturing organisations, service organisations, non-profit organisations, and governmental organisations with excellent effects" (Kaplan and Norton, 2001b; pp 87-104). They also pointed out that financial measurement solely is not capable to reflecting the organisational mission of public sector or not for profit types of organizational structures; rather their mission should be placed at top of the BSC in measuring whether such an organisation is

successful. This can also help to keep the long-term mission of organization clear and precise. So, the biggest difference among businesses and non-profit organizations is based on the accomplishment of mission. In order to achieve this, together “the financial perspective” and “the customer perspective” are imperative to be utilized to improve internal processes and learning and growth perspective.

“Even though the financial achievements are not the major aim of the majority governmental and non-profit organizations”, (Kaplan and Norton 2001b; pp 87-104) (Figure 1) suggests that the original succession of the perspectives used in the BSC can be reorganized in a way that “the customer perspective” moves to the top. There is a possibility that the BSC can be attuned in accordance with the unique requirements of any particular situation. Certainly, a few organisations emphasize their key strategies and are able to arrange some other perspective (Kaplan and Norton, 2001a).

With respect to implementation regarding BSC in public sector & not for profit organizations Kaplan and Norton (2001a) reports the “*United Way of Southeastern New England (UWSENE)*” was the first not for profit organization that utilized the BSC. With reference to the performance of the BSC in non-profit organisations, *UWSENE* paid special attention to the financial and customer perspectives and treated the donors as their target buyers. Kaplan and Norton, (2001b), not for profit organizations be likely to makeup their BSC with work as the top point of view, followed by the buyer point of view, the internal procedure perspective, the “*learning and growth perspective*”, and ultimately the “*financial perspective*”. However, (Lawrence and Sharma, 2002) have suggests the BSC construct by the university, “*the DXL university, was based entirely on a BSC that had mission and strategic targets on the top, followed by the financial perspective, and then other concepts*”. “*figured out that BSC established by the Canada National department of British Columbia Buildings Corporation (BCBC) changed a financial perspective into a shareholder perspective, and placed this BSC system on the same level as the customer perspective*”. (Wilson et al, 2003; pp. 53-63)

Wilson et al. figured out three national departments, “*the Norwegian Directorate of Public Construction and Property, the US General Service Administration (GSA), and the Nation Property Board of Sweden (NPB), all had BSC or strategic map as business type (with the financial perspective at the top), but did not explain that the BSC established by these three departments might have been related to the organisational culture of these departments which expected them to emphasize*

financial performance management as do corporations” (Wilson et al. 2003). The above literature review reveals that the four major perspectives of the BSC can be adjusted according to the individual needs of the organisation. Nevertheless, some public sector and non-profit organisations adopt a similar BSC structure to that of business organisations.

2.3. BSC framework

This study focuses on utilization of BSC for the establishment along with evaluation system which can evaluate the progress of a private sector technology school. Like other businesses, not for profit setups should also focus on financial costs and returns of performance management. Unless they are aware of the whole financial setup, which includes available resources and action plans for their consumption, it is impossible in today’s competitive era to achieve vision or mission. Many not for profit setups come with admirable mission and vision statements, without sufficient financial backup which results in their poor performance. In recent times, many not for profit organization failed even to pay the salaries of employees due to poor economic condition in Taiwan, some not for the profit setups (such as funding foundations) There same is true for three senior high schools which may meet the same fate of closure for the same reason added with it weak operations management, the misery continues with another two senior high schools might be closed of the reason unable to attract and induct new students. These fateful evolutions illustrate that all the organizations whether for profit or not for profit simply cannot achieve their vision and mission unless and until they have adequate financial structure. As per research it is quite eminent i.e. 49% of organisations are of the opinion that financial indicators are primary indicators and rest comes afterwards (Niven, 2002). the management scientist Kaplan and Norton (2001a, b) argues in their papers for not for profit organizations must place their mission and vision at the highest level of priority for BSC, as per cultural aspects of the example quoted i.e. of Taiwanese not for profit setups major focus remains their financial performance. The literature also depicts the BSC implementation in not for profit setups may not to place the beneficiary of the product of services (customer) perspective priority in BSC (Lawrence and Sharma, 2002; Wilson et al., 2003). The recent studies employs the mission and vision gets the highest priority while developing and implementing BSC in their case study, the priority/set by them vision and mission precede the financial perspective, followed by the customer perspective, which leads the internal process perspective

ultimately concluding the score card with learning and growth perspective.

The current study believes that in developing a BSC, for organizations whose primary objective is not earn profit first ensure that the organisation comes with appropriate vision and mission which enables the organization to build good will of the educational system. Which can contribute to society by providing the up to date facilities both technologically as well as services of best human resource which leads to disciple day to day activities to attract and satisfy its customers. Quality improvement is possible only when the members are involved and encouraged to participate in those programs as these skill development programs leads to overall improvement, further more it provides the foundation for learning and growth.

Competent employees add value to schools and later on core competency of the school is built on them, such organizational members helps the system by improving internal processes which leads to improvement in quality thus making it more efficient. The faculty with core competency and effective and efficient internal processes leads to customers' satisfaction. With satisfied customers the financial perspective is achieved leading to growth and steady finances which leads to organizations vision and mission accomplishment. If the order for BSC is as per study discussed earlier along with feedback loop of vertical model (bottom up) adequate finances not only improves the quality and performance in operations and teaching facilities it also ensures international standard staff.

For achieving this, core competencies of staff by training and development which leads to target achievement of strategic nature along with operational targets (Kaplan and Norton, 2001a).

Every school operates in different environments, and competitive environments for every school vary. Each schools medium and long term strategies also vary which are based on vision and mission of the school under consideration, in setting targets and relative importance of the targets, strategic themes current resources play a vital role. Every theme can then convey in departmental targets. For accomplishment of department wise targets performance measure indicators must be developed by departments including lead and lag indicators, some measures are more important than others or priority of each measurement indicator at different times can vary so for that reason PMI's setting should be based on judgments and quantifiable for measuring the performance level for the accomplishment of strategic themes.

Close compete of universities and higher education institutes in recent year in order to offer

high quality services and achieve higher national and International rank, has led to an increase in their demand for a customized approach for assessing and improving their performance. This paper studies the application of Balanced Scorecard (BSC), as a powerful measurement and assessment system, in universities and higher education institutes. Reviewing the existing literature, the paper also provides an implementation guide for BSC in an Iranian perspective. Eventually, the performance indicators for measurement purposes of the introduced case study are proposed. (Balanced Scorecard Application In Universities And Higher Education Institutes: Implementation Guide In An Iranian Context by: Daryush Farid, Mehran Nejati, Heydar Mirfakhredini 2008).

Quality in higher education is a complex and multifaceted concept and a single appropriate definition of quality is lacking (Harvey and Green, 1993). As a consequence, consensus concerning "the best way to define and measure service quality" (Clewes, 2003, p. 71) does not as yet exist. Every stakeholder in higher education (e.g., students, government, professional bodies) has a particular view of quality dependent on their specific needs. (O'Neill and Palmer 2004, p. 42) define service quality in higher education as "the difference between what a student expects to receive and his/her perceptions of actual delivery". (Guolla,1999) shows that students' perceived service quality is an antecedent to student satisfaction. Positive perceptions of service quality can lead to student satisfaction and satisfied students may attract new students through word-of-mouth communication and return themselves to the university to take further courses (Marzo-Navarro et al., 2005; Wiers-Jenssen et al., 2002)

(Mavondo et al. 2004; Schertzer and Schertzer, 2004). Zeithaml et al. (1993) distinguish between three types of service expectations: desired service, adequate service, and predicted service. Customers have a desired level of service which they hope to receive comprising what customers believe can be performed and what should be performed. Customers also have a minimum level of acceptable service as they realize that service will not always reach the desired levels; this is the adequate service level. Between these two service levels is a zone of tolerance that customers are willing to accept. Finally, customers have a predicted level of service, which is the level of service they believe the company will perform.

Introduction of the BSC in an educational institution requires faculty staff to work together. It begins with senior supervisors who are responsible for policy making and execution in a top-to-bottom

hierarchy. In the ultimate, the introduction of the BSC will create a cause-and-effect linkage involving feedback from staff members and communication among corresponding functions. Five basic principles are involved in the establishment of the BSC as part of the strategic core of an organization (Kaplan and Norton, 2001a, c):

- (1) Translating the strategy to operational terms.
- (2) Aligning the organization to the strategy.
- (3) Making the strategy part of everyone everyday job.
- (4) Making strategy a continuous process.
- (5) Mobilizing change through leadership.

After reviewing the literature, it provides enough empirical evidence in support of research question and purpose of the study, towards the need of qualitative way of thinking and planning and making strategy everyone's every day business for long term as well as short term survival of organization's even in not for profit & business organizations. Thus making it valid for BSC implementation and focus needs to be on all aspects of the organization not only the financial aspect.

3. Methodology

Balanced Score Card the brain child of Kaplan and Norton give a comprehensive insight for developing and in lining the vision and mission statement and cultivating a culture where vision and mission statements are everyone business by educating the organizational members and communicating the strategies from top to bottom. The BSC not only makes it every body business by communicating it also focuses on soft operational

measures which in today's world are considered more important than ever.

The BSC framework designed by Kaplan and Norton measures the four aspects financial perspective, customer perspective, internal processes and learning and growth. These aspects are measured in with reference to objective set against measures targets and initiative taken to achieve these targets.

3.1 Data Sources

To conduct the study I used primary source of data collection, this method is used for two reasons firstly the purpose of this study is to assess the readiness of the CIIT Abbottabad for implementing BSC and secondly the study is basically regarding the soft measures(qualitative aspects) an organization is ready to undertake for overall performance improvement.

The sample for this study is strategic management level which included HoD's and section heads of different departments. To gather the information I conducted interviews and during interview I requested the area heads to fill a standard score card for further consumption during my research analysis phase. The same method was used by Allan R Baieley, Chee W Chow, Kamal M. Haddad at San Diego University California.

To assess the readiness of the CIIT Abbottabad for BSC implementation in context of performance improvement, strategic direction and vision mission sharing from top to bottom and religiously follow up of vision and mission statements.

3.2 Model

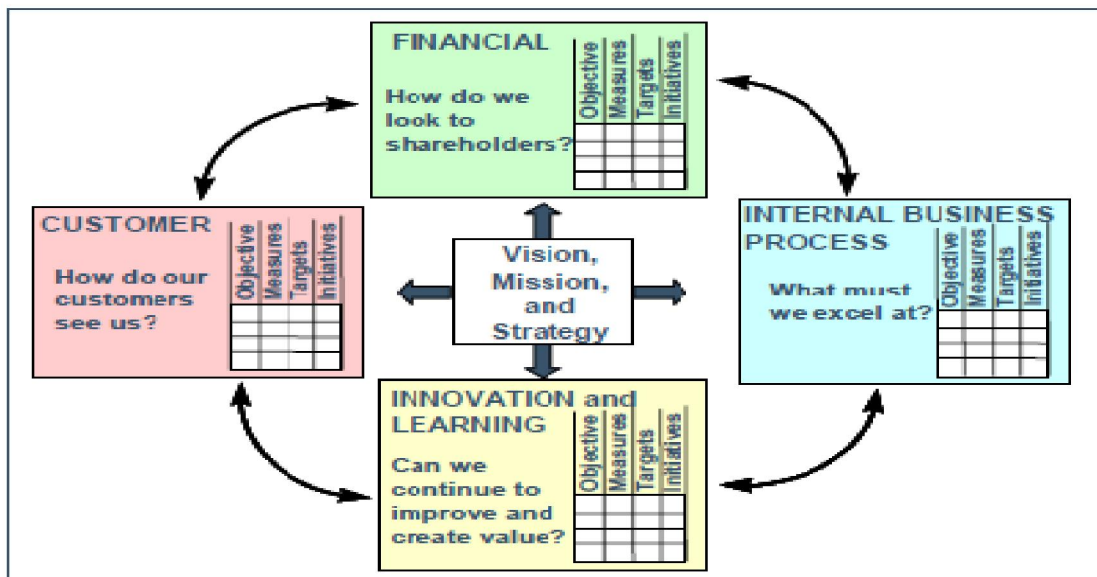


Figure 1. The model

The model for my study is same as of developed by Kaplan and Norton vision mission is at the center and input by all independent variables i.e. Financial Perspective, Customers Perspective, Internal Business Process and learning and growth helps to decide the strategy followed is as per need and helps overall for the improvement of organizational performance.

In the above mentioned exhibit the basic balanced scorecard frame work is given all independent variables are measured against basic criteria of objectives, measures, target & the initiative.

The objectives tells us what we want to achieve in ideal situation there should be three to five objectives for every strategic position even lesser in couple of quadrants is considered as ideal.

Measures tells us about the way these objectives are measured and can be quantified the

measures are usually the frequency of occurrences/process which leads us about quality levels achieved during these processes.

Targets are the desired results targets should be achievable and preferably quantifiable they are the desired outcomes and needs to be communicated to everyone from top to bottom within the organization. Targets needs to be communicated to organizational members when achieved, targets also help's in validating and reliability checks of strategy.

Initiatives are the decisive factors in success or failure of all the four perspective in linking them to strategy and further integrating them to mission and vision statements perceived and followed by every organizational area the more the initiatives are linked to the strategy and mission the more they are close to the vision of the organization.

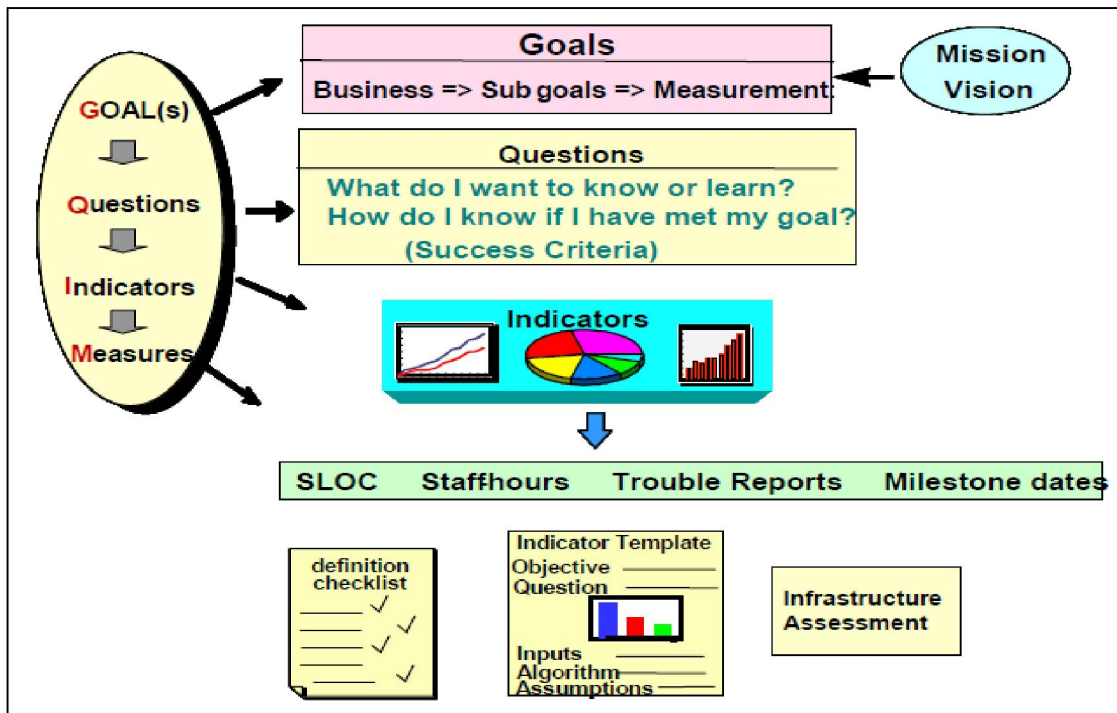


Figure 2: Goal-Driven (Indicator) Measurement Process

Wolfhart Goethert, and Matt Fisher, in Goal Driven Measurement Process, The goal-driven measurement methodology as implemented at the SEI consists of the following steps: Identify your

business goals then Identify what you want to know or learn, in third step Identify your sub-goals, then Identify the entities and attributes related to your sub-goals.

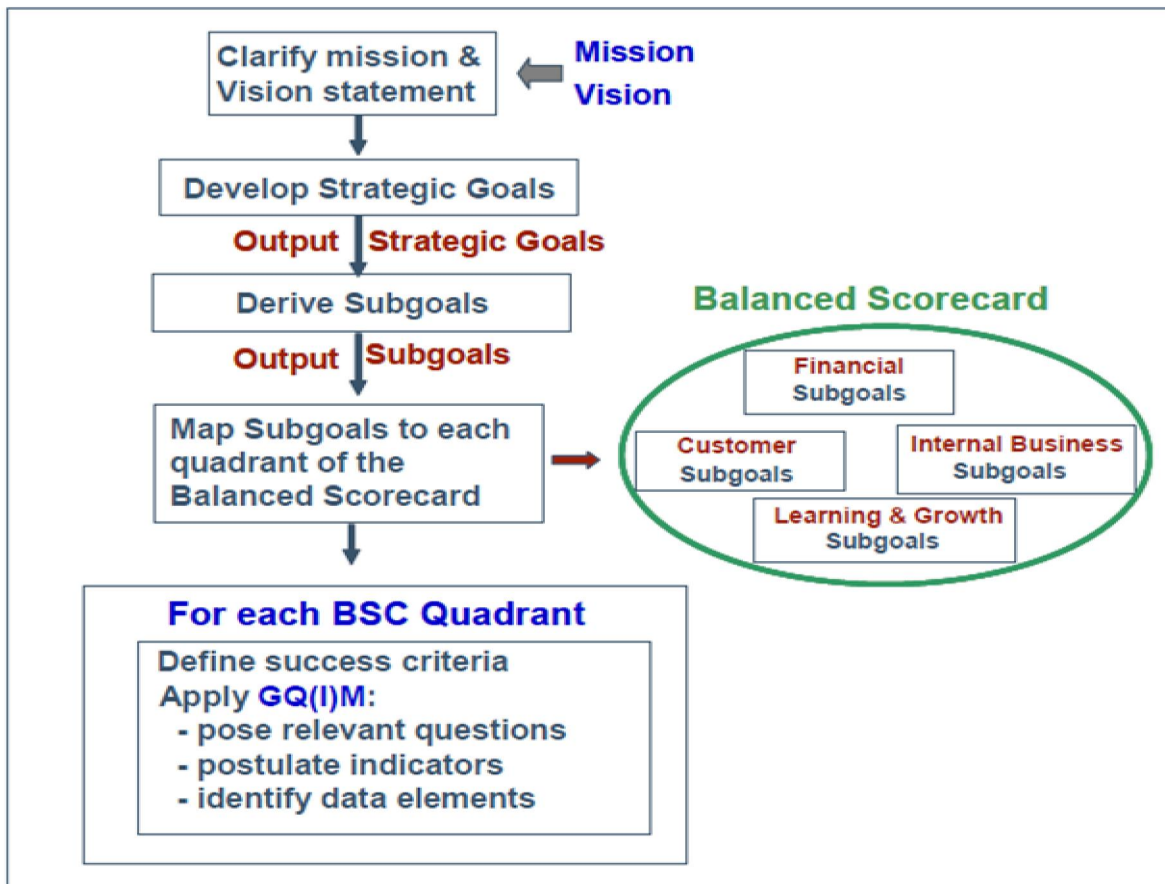


Figure 3. Steps
Wolfhart Goethert and Matt Fisher, (October 2003).

The step by step explanation of:

1. Identify Business Goals. In this step, the business goals that drive your organization's effort are identified. Without a clear sense of the organization's strategic goals and the objectives and responsibilities for each work unit or position, there is a risk that measures will not be aligned with important issues in your organization.

Step 2: Identify What You Want to Know or Learn. If measurement activities are to be aligned with your goals, then we must translate the goals into operational statements. In this step the goals are linked with knowledge of the organizations business strategies and processes.

Step 3: Identify Your Subgoals. The preceding step usually generates many questions. By analyzing the questions and seeking commonality among them, subgoals can be derived. The subgoals provide a refinement of the goal and serve as a summary for the questions to which you would like answers.

Step 4: Identify the Entities and Attributes. The subgoals and related questions define the Focus for the measures. Analysis of the questions will identify what needs to be measured.

Step 5: Formalize Your Measurement Goals. In this step, a measurement goal is crafted that merges the purpose and perspective derived from the business goal with the possibilities for measurement as they exist within the organization's work processes. In addition, the goal statements express environmental or contextual factors that are important for those who will design and do the measurement and analysis activities.

Step 6: Identify Quantifiable Questions and the Related Indicators. In this step, indicators or displays to address the goal are sketched out. Sketching or drafting the table, chart, or report that needs to be produced helps to make sure the requirements for measurement are complete.

Step 7: Identify the Data Elements. In this step, the data elements required to construct the

indicators are identified. The existence and sources of the needed data are assessed.

Step 8: Define the Measures. Definitions are critical for achieving proper interpretations of the data. The definitions need to be created with the purpose of the indicator in mind and should consistently provide an answer to the question that the indicator addresses. Developing a complete and unambiguous (minimally ambiguous) definition can be arduous. To aid this task, the SEI developed a series of measurement framework checklists for common software measures such as size, effort,

milestones, and defects [Park et al. 92], [Goethert et al. 92], [Florac 92].

Step 9: Identify the Actions for Implementation. Knowing the data needed and having defined them, the existing situation within the organization is analyzed with respect to the measurement needs.

Step 10: Prepare an Action Plan. Once a gap analysis has been completed between the needed data and the existing measurement activities, an action plan can be prepared.

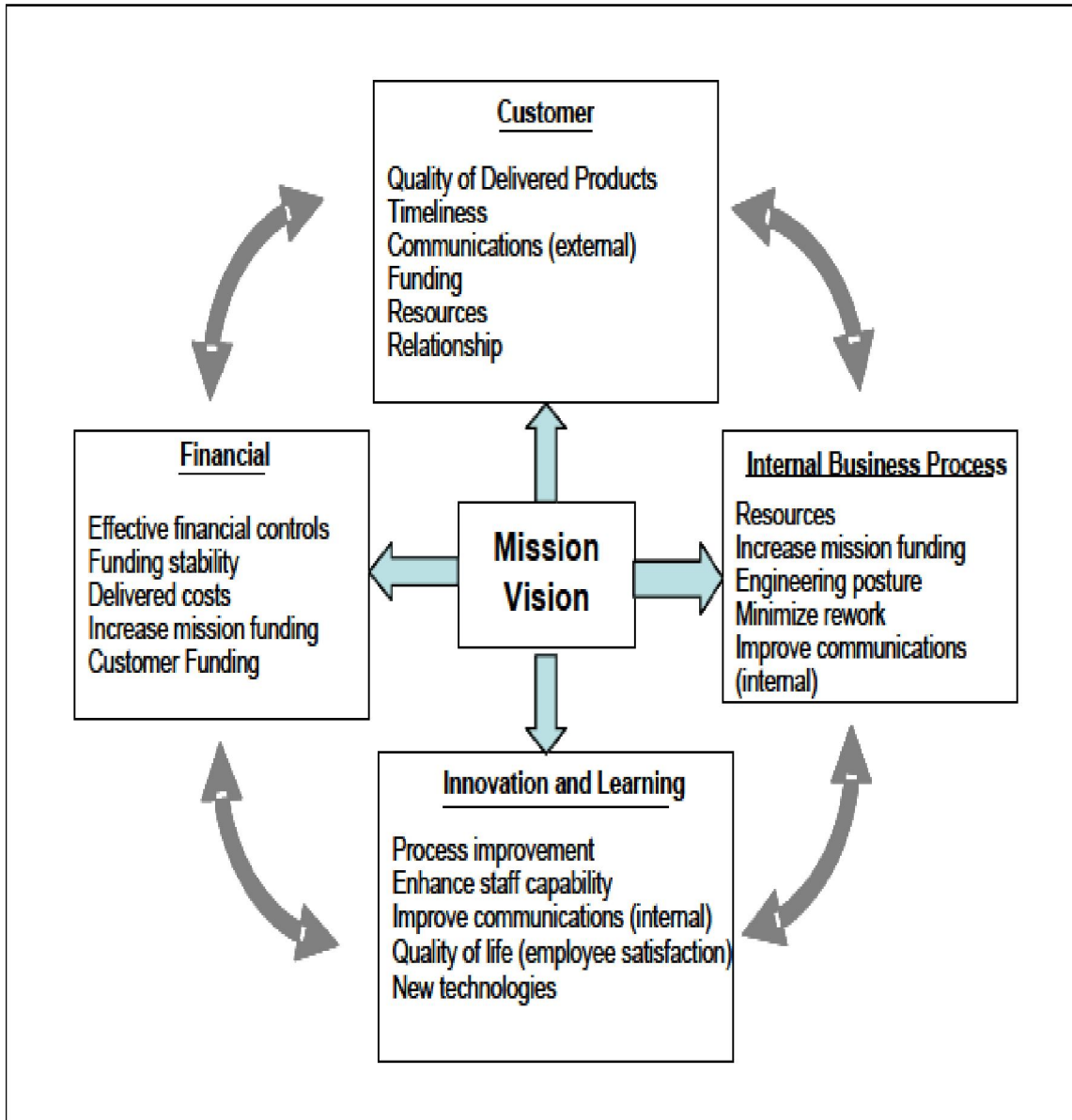


Figure 4: Mapping Subgoals to the Balanced Scorecard

The mapping of Balanced Scorecard as depicted in exhibit 4 gives a better view of GQIM model transition to balanced scorecard.

3.3 Research Question:

Thus the main question of my research work is whether, Balanced Scorecard provides a practical, comprehensive transformation of Mission statement into a workable strategy for COMSATS Abbottabad, with clear indication of measures, targets and any initiatives if taken for quality and sustainability thus creating competitiveness.

3.4. Data Analysis

The study is based on primary data, which collected by standard scorecard and structured interviews with head of the areas and strategic managers.

The reason for selecting descriptive analysis is to qualify the qualitative research in qualitative manner, instead of quantifying it, BSC deals with soft performance measures i.e. qualitative trends and the trend in global village is shifting from manufacturing to service sector so I opted for qualitative measure instead of quantitative. Data collected can be traced by the organogram given below; the solid dark lines strategic positions were the respondents for this study.

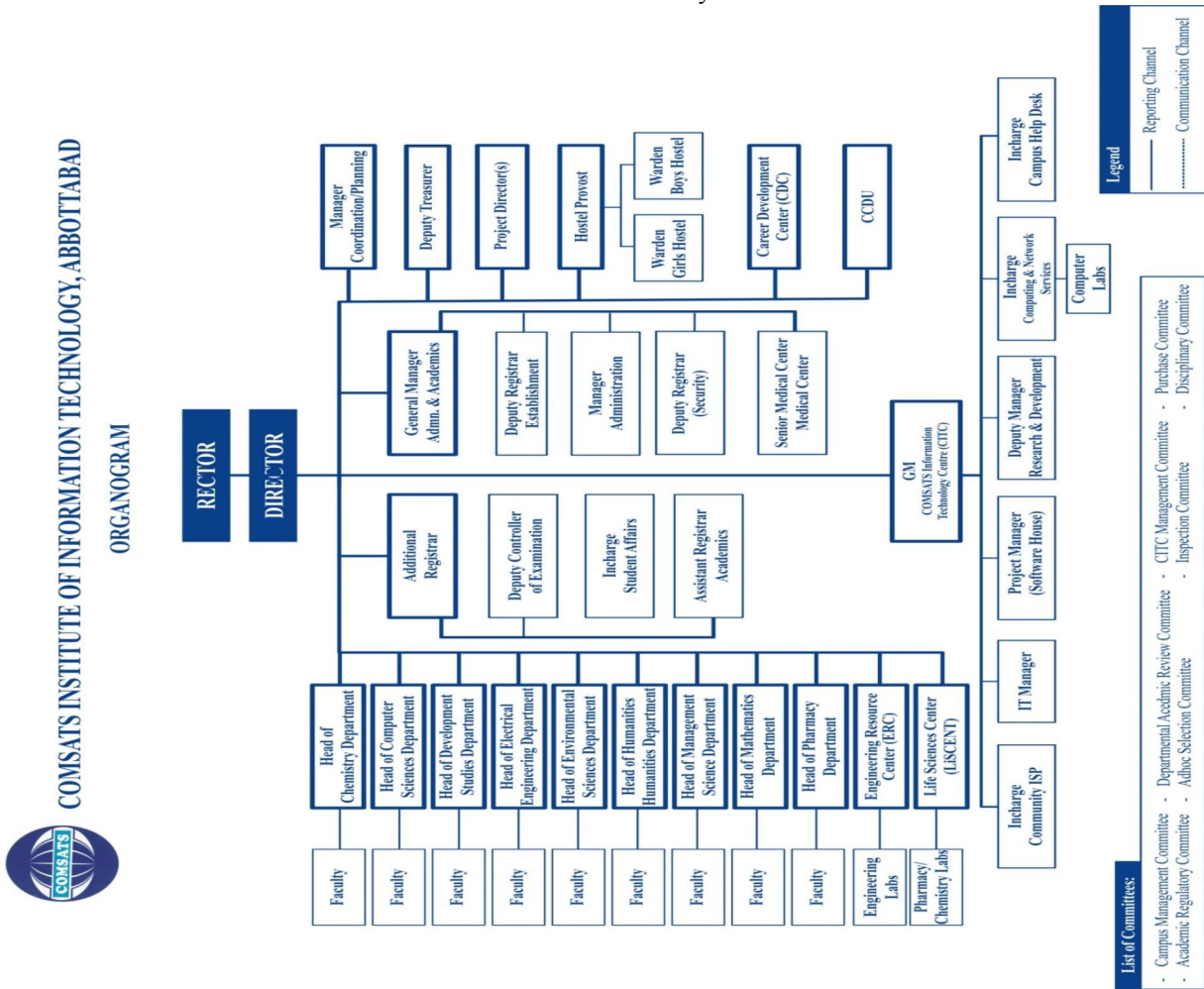


Figure 5.

4. Findings and Discussion

4.1. Analysis

The study conducted is about “Balanced scorecard implementation at CIIT Abbottabad Campus”, to check the readiness of the CIIT Abbottabad for balanced scorecard implementation the tool used was standard scorecard the sample set

for the data collection strategic positions in CIIT Abbottabad. The tool used by me to check the balanced scorecard perspective ‘s’ suggests if there are three to four strategic objectives at every position and they are pursuing them it’s a very healthy sign towards the readiness of the organization for implementing balanced scorecard.

The results are very encouraging and are in line with different studies conducted worldwide by different people according to their environment few of the names are quoted; Isoraite, 2008. Bailey, Chow, & Haddad, 1999. Wolfhart & Fisher, 2003. Niven, 2005. Farid, Nejadi, & Mirfakhredini, 2008. All these addressed the balanced scorecard issue for business and nonprofit organizations a blend of these studies helped in tailoring the findings and discussion of this chapter.

One very important thing which should be kept in mind while seeing the results is, every organization operates in its unique environment and the qualitative aspects are seen and understood in different perspective even for measuring the same thing. During the course of study broader construct is taken in consideration.

The Balanced Scorecard was introduced to the field of management by Robert S. Kaplan and David P. Norton in their book “the Balanced Scorecard: Translating Strategy into Action” (Harvard Business Review Press, 1996)

4.2 Financial Perspective

The balanced scorecard measures the four organizational dimensions first one of these four is the financial perspective as we all know the financial perspective plays a vital role it’s just like the backbone of every organization the organizational survival and growth is wholly sole dependent on its financial position and the stakeholders are always interested in the financial position and the arrangements made by the organization regarding this vital aspect. The first development step for a balanced scorecard begins with a set of strategic goals. Goals need to be expressed in concrete terms for establishing an end result or destination. Goals will serve as our anchor for driving much of the remaining process in building scorecard. Goals tend to validate the mission and vision of the organization. Past performance and industry trends help the organization in establishing goals. Competitive benchmarking is also useful in establishing over all organizational goals. CIIT strategic positions input about this perspective is given in the following table 1.

Table 1

	Strategic Objectives	Measurements	Year 1	Year 2	Year 3	Initiative / Programs
			Target	Target	Target	
Financial	Academic Industry Liaison	Number of projects won	01	02	04	Projects with Industry
	Projects Submitted to HEC 09	Condition on winning	03	04	02	
	Project submitted to other donor agencies 05	Condition to winning	01	02	02	Project submitted to other donor agencies

In this regard empirical data shows that 85 to 90% of the strategic positions are working towards the arrangement and contribution towards the organizations financial aspect. To measure the financial aspect four paradigms are there the first one is strategic Objectives/goals set by the strategic positions then the second one is measure’s on which grounds the objective is measured, the measures are on the basis of internal and external documents/reports, programs databases etc.

Measures also gives the guide line regarding the frequency of checks when and where to check and the targets set by the strategic position holders, the targets can be measured it can vary from weeks to years the check points are targets as per the plan, the target should match with measurements they should be directly proportional to measures and match one on one to measures, targets are there to improve the

overall performance with respect to previous performance levels, targets should be achievable although they may require changes in current processes. Targets are set in context of quantifiable manner so as to communicated if the planned performance is met or vice versa, long term targets are helpful in organization’s strategic goals, in the same context the long term targets must precede afore short term targets. The foremost targets are the financial targets and must be set afore non financial one’s. Targets can be set with reference to strategic goals or industrial benchmarks or best practices, the other reference points can be incremental improvements i.e. to cover performance gaps to existing performance levels standards, and the last but not the least is to establish new base line for the targets so as to measure against them. The fourth one is initiatives taken in this regard the initiatives are the

final steps taken towards the achievements of those strategic objectives the initiatives are just like the fresh air in terms of motivating the employees towards encouraging innovative and creative ideas. In context of financial perspective CIIT initiatives are

there 95% of the strategic positions are having 2 or more financial initiatives.

4.3 Customers Perspective

The second perspective of Balanced Scorecard is customer perspective (Table 2).

Table 2

	Strategic Objectives	Measurements	Year 1	Year 2	Year 3	Initiative / Programs
Customer			<i>Target</i>	<i>Target</i>	<i>Target</i>	CISCO, Microsoft IT Lab, Water testing and waste water treatment projects.
	Research Lab/projects	In continuation with industry academia liaison	01			
	Industry visit (student orientation & industry liaison)	Once every Semester	02	02	02	As per market demand
	Introduction of new programs	As per market drive	01		01	Course review committee
	Course contents revision	Annually	01	01	01	

The customers are the most important stakeholders from every organizations perspective especially in services sector they are the key players, how in service sector especially the education sector customer retention and services i.e. imparting quality education to them is vital, again the customer perspective is measured in Balanced scorecard keeping in mind the four basic components, the strategic objectives: the strategic objectives set by strategic positions at CIIT Abbottabad in this regard with reference to students 100% of them are having 4 objectives, the students satisfaction for this different themes are followed by different departments and the basic objective of every department is to improve quality thus by improving it improving the satisfaction level of the customers, maximum utilization of resources i.e. optimum utilization in CIIT material resource utilization to improve quality of education for example 95% plus utilization of labs which is the highest not only in region but also in country, which enables the customers in getting jobs and preference is given to them as they are having more practical expertise in their field. The customer perspective at CIIT is industry driven to a larger extent, at CIIT system industry trends are anticipated well and keeping in mind the future industry needs programs offered and program contents developed to enhance customers. Another important aspect is measures from and for customer’s perspective customers satisfaction and quality of service is measured quite frequently whether it’s departmental office performance or the student support desk or

student affairs the time line for processing every application and document is given and special focus is there for assurance of quality service, measures with reference to customer is retention and successful delivery to market and market consumption and the rate is quite good more than 80% success rate is there for CIIT Abbottabad. Targets in context of customers are very challenging at CIIT, near achievement of the first new targets are set exactly alike the corporate world and its very helpful in growth and staying up to date as well as quality in true letter and spirit is applied and practiced here. Initiatives are the key in customers perspective in this industry it’s the winner and killer for the program, 60% initiatives are taken by these strategic positions to fulfill the industrial needs and requirement after scrutiny of both contents and programs by different bodies like board of studies board of governors after the initiatives by the strategic positions, another very important aspect is continuous quality improvement to ensure that quality education imparted 100% of the strategic positions are following the guidelines and from fortnightly to annual appraisal process quality teaching is carrying a lot of weight age is implemented to ensure quality, a special body QEC is also working in CIIT Abbottabad which further checks the standard and quality of teaching and course contents and exam papers are also checked by central committee to further enhance the quality, all these processes along with follow up from all the strategic positions help the purpose of customer development and retention of customers, students are

the customers and customer satisfaction and retention can be assessed by growing trends in applicants ratio after completion of one degree to another degree at the moment the highest rate is with Environmental sciences i.e. 65% and the ratio in management sciences and computer science department is increasing at a very healthy pace, the percentage increase in number of applicants for higher/next degree in management science and computer science departments is 45% and 25% respectively. Thus by this competition is increasing and they have to win for survival, thus increasing the competition and increase in demand and quality of intake and overall improvement in quality.

Last but not the least initiatives are just like the fresh air for the stake holders 90% of the departments are working towards it by undergoing the process of by developing linkages abroad and nationwide by signing MOA's and MoU's with industry both in

education sector and donor agencies as well as student exchange programs and along with that dual degree programs. CIIT Abbottabad in real sense is becoming a learning organization as linkages at personal level to facilitate the students are also utilized and our students are getting a fair chance to interact and link up with the scholars of their field and this trend is ongoing and encouraged at every strategic level, even if they are not able to secure scholarship at this time they are getting help in improvement and refining their ideas with the help of world best human resource available in their field of interest.

4.4 Internal Processes Perspective

The next perspective of Balanced Scorecard is Internal process as per Kaplan and Norton "the strategic priorities for various business processes create customers and shareholders satisfaction." (Table 3).

Table 3.

	Strategic Objectives	Measurements	Year 1	Year 2	Year 3	Initiative / Programs
			<i>Target</i>	<i>Target</i>	<i>Target</i>	
Internal Processes	Academic review meeting	CARC	06	06	06	As per schedule
	Course review	DARC	24	24	24	As per schedule
	Liaison with Concerned council	As per schedule	01	01	01	As per schedule
	Course contents	As per HEC Requirement	02	02	02	As per schedule

This statement is 100% true and followed at CIIT Abbottabad Campus, the strategic objectives in context of internal processes are very much to the point and mean, the system is in place and any change/s are made after comprehensive scrutiny of the proposals, the CUONLINE plays a very vital role in maintenance of student plus employee records, CIIT Abbottabad has developed and successfully deployed the system which is updated on hourly basis accessible from anywhere in globe and information is available to all the stake holders round the clock. Furthermore Campus academic review committee (CARC) and departmental Academic review committee (DARC) are also functional to assist them in day to day activities student support desk is there which receives the application and send it to departmental office for further processing. This desk SSD(student support desk) is responsible for

facilitation of the student along with this it reports to main coordination office which monitors the processing and assures the response in 48 hours, the main coordination also keeps the liaison with student affairs office and exam cell along with GM A& A and establishment and Assistant registrar office for maintaining and updating the records.

CUONLINE COMSATS university online system is well in place in Abbottabad campus and it's in process of deployment in other campuses which is almost at end stage, Office of Development and COMSATS Community Development Unit are also playing their role in improvement of quality and getting the opportunities for exposure to industry both for profit and not for profit to graduating students of different departments. In the context of quality and internal process improvement management is quite open to suggestion and idea's

which can enhance the productivity and quality of life at CIIT Abbottabad Campus.

Training and development is an ongoing process at campus and even the newly inducted faculty is given a two week training to orient them with the processes and way of life even if they are having experience of years. The internal processes at campus are maturing day by day and chances as well as opportunity of development and enhancing the quality is wide open, for example few faculty members developed there online portal and parallel to CU online portal after discussion and defense of the proposed system they were allowed to practice the good work and porting of result from their respective developed portal to the main portal without violating the dead lines of the system and at the same time the portal was improved to fulfill the needs of faculty as per need and wish of the faculty and made available to all the faculties in very next semester.

In continuation with improvement and development of the system, The measures for customer satisfaction as well as quality are followed religiously at CIIT and 100% compliance in this regard is expected/demanded from strategic positions, like DARC(departmental academic review committee) is a fortnightly review of what's going on in every department with reference to teaching and each and every detail regarding every faculty member is taken into account and the report is sent to coordination office for further processing, DARC is followed by a bit longer time period meeting of CARC(campus academic review committee) meeting which on average is conducted almost after 45 days and eight to nine meetings are there in which all the key members from all the departmental academic review committee are present and campus issues are discussed and policy decisions are made in consensus, another committee is also there which meets biannually or more on need basis. All these measures and targets set with reference to strategic objective helps in retention and quality improvement campus wide, the best things about industry trends is we have quality scholars from all over the world which not only predicts about industry trends they are also encouraged to extend their help in development of resource pool which further integrates into launching of new programs i.e. starting of new discipline which is accurately in line with expansion of this degree awarding institute to a full fledge university. Another very important aspect in quality improvement at CIIT Abbottabad is here the practice

is to gather a resource pool as per vision and mission of the Campus and design a program as per industry/country needs and then offer for the most important stake holders i.e. customers. The basic reason of CIIT tremendous achievement and success is time lines in more than a decade CIIT schedule is most consistent in Pakistan its timeline are never compromised under any circumstances whether it was a natural disaster or anything the time line from customer perspective is always met, only once in the history of CIIT Abbottabad it was altered by ten days i.e. ten days for four year and two year programs, and it was rectified in coming semester by special adjustments in semester schedule. This tells us quite a lot about the conscious efforts of CIIT Abbottabad towards quality of life and services rendered to our customers and internal processes which are updated and modified as per industrial trends. The best practices in industry are tried and implemented at CIIT Abbottabad and in this context best practices in industry refers to all the industries not only the education sector, the best practices like one window operation facilitation of staff and students are ensured at each level from top to bottom managerial levels, the departmental heads are facilitated by departmental operations officers so as to enable them for strategic planning and liaison at the same time it enables the speedy processing of the student applications and addressing the queries and problem along with Departmental Operating Officer(DOO) departmental Coordinator(DC) is there to keep a track of all the documents whether they are initiated by departmental faculty or by the students, and at non managerial level Student Support desk is there which receives and processes the application to departmental office or the concerned office and system in place enable/ensures that response is there within forty eight hours from receiving of at the desk to decision communicated to the stake holder, very few less than five percent applications take more time then the prescribed time frame which is quite acceptable.

4.5 Learning and Growth Perspective

The fourth and last perspective of balanced scorecard is learning and growth, when we talk about learning and growth aspect CIIT is having a culture which is very close to learning organization afore talking about this learning culture let's see the basic aspect of learning and growth how it works with reference to Balanced scorecard (Table 4):

Table 4.

	Strategic Objectives	Measurements	Year 1	Year 2	Year 3	Initiative / Programs
			Target	Target	Target	
Learning & Growth						As per policy decision
	<i>Faculty Development Program</i>	<i>As per policy</i>	10%	10%	10%	
	<i>HR Development</i>	<i>Faculty for high studies self won</i>	--	--	--	As per need
	<i>HR development Lab Staff</i>	<i>As per policy</i>	10%	10%	10%	Minimum of one seminar per program every semester
<i>Seminar's/ Workshop's and FDP</i>	<i>Faculty Development Workshop</i>	02	02	02		

The learning and growth aspect also starts with the strategic objective the strategic objectives set by the strategic position holders, in this policy guideline is 10% of the faculty and staff can go for learning and growth at a time in a given department, but if department can arrange for internal arrangement to facilitate there are no barriers, rather encouraged to go for internal arrangement to facilitate the maximum number of applicants, the 10% of the faculty and staff is kind of mandatory to cope up with the changing environment and new technologies, the campus itself is supportive other than these ten percent, the self won scholarship other than CIIT sponsored is also encouraged and utilized the minimum ten percent policy is enforced and applied for every department, at CIIT Abbottabad campus all the teaching faculties are maximum utilizing the facilitation of the organization for instance CS departments faculty on study leave is 27 faculty members which is 37% of the faculty, in management sciences department the number of faculty member n leave is 12 and faculty which is in process of higher degree acquisition is 18 which is also 34% in case of engineering department the number of faculty member in pursuit of higher degree is also 30% and faculty on job improving their skill level is 6% i.e. without study leave. In environmental sciences department 10% and in developmental studies 8% faculty is improving their qualifications; chemistry department is only offering MS leading to PHD program, and pharmacy department yet to start this process due to technical barriers. Learning and growth is not limited to only learning and growth of faculty technical assistants/staff is also given this opportunity on seniority cum merit basis in CS all lab staff is improving their qualifications by doing online diploma's and certifications. Same is true in case of CITC, other than these two departments rest there is lag in context of engineering, environmental

sciences, earth sciences, pharmacy, and chemistry department.

In CIIT the culture is almost like a learning organization and initiatives plus effective utilization of resources is encouraged. The learning and growth is not limited to improvement in degree/ qualification rather it goes far beyond that. The workshops, conferences, and seminars are ongoing process for every department through this exposure to all students, faculty and staff is given and updated knowledge is shared. Along with these after attending any workshop conferences and seminars one is expected to share his/her knowledge to all the concerned in both formal and informal ways. Over all CIIT Abbottabad campus is quite flexible and quite easily can be considered and quoted as 100% of learning and growth budget is utilized in teaching faculties, the lag is technical support services and staff learning and growth areas where only 40% utilization is there in case of administration the quota is fully utilized as a whole keeping in mind the overall learning and growth perspective 75% utilization is there as few departments are not utilizing the quota either they have highly qualified faculty or due to technical barriers.

4.6 Gaps

At CIIT Abbottabad defining gaps many a time becomes very difficult as at one end it's a gap and at the other end it's the strength for instance to start with the student and Faculty strength as projected in MTRDF of 2006 for 2015 is almost achieved but on the other hand academic blocks as per the projection are not constructed.

The biggest gap is of number of Professors projected and are actually contributing on campus this is something which the organization needs to address at top most priority.

Communication is the lifeblood of every organization and same is true in case of CIIT

Abbottabad, information availability is totally dependent on communication, at CIIT we need to ensure information reaches its destination when it comes in form of announcements of different things and proper HR communication link needs to be enforced.

Faculty induction on faculty development program especially for new program is needed as the policy of 10% faculty for learning and growth aspect cannot be utilized as per requirements of rules. Schedules pre and post meeting is required to further strengthen the system as it can add more to stress level both for students and faculty if not revised as per need, this can also lead to failure of deadlines and decrease in quality of work.

Quality and value addition students need to be reinforced as it's the backbone of the organization as once the CGPA gap of position holder increases the charm of competition vanishes and it becomes show of position holders.

Follow up of chain of command is needed as many a times direct task allocation is there missing the vital links which adds to stress of faculty.

Organic style needs to be imposed and nurture as there is a tendency in recent years to centralization which in this field may not be appropriate. Retention of competent employees needs to be insured as many competent employees leaves the organization due to ambiguous career path and change in policy.

5. Summary & Conclusions

The current study on Balanced Scorecard Implementation at CIIT Abbottabad Campus can be summarized in context of CIIT Abbottabad readiness for application of BSC, after conducting the study the findings are quite encouraging the balanced scorecard covers four basic perspectives other than vision and mission of the organization i.e. financial perspective, customer's perspective, internal processes and learning and growth aspect.

All these perspectives are summarized independently

5.1 Financial Perspective:

The financial perspective the most important one for both business and not for profit organizations, understanding the importance of this 95% of the strategic positions are working on it in context of funding arrangements both from higher education commission and foreign bodies, the best in place practice is done by CITC and at second number CCDU and Developmental Studies. CITC is considered the best as they are having and practicing the best system in place and utilizing the resources generated by offshore projects in improving the office environment, it can be considered a step ahead of BSC practices in context of services offered and

efficient and effective utilization of available resources.

5.2 Customers Perspective:

Customer's perspective of the balanced score card mainly focuses around two questions 1 is "who are our target customers?" "And what is over value position in serving them?" this can be answered in terms of time lines and quality of services and departmental alignment to the services rendered to impart and update quality/valued education and update and modify and offer programs that are in need for both industry and society in this regard CIIT Abbottabad as a whole is doing quite well and meeting the customer's needs with value addition in existing programs and offering new programs, around 95% of the strategic position holders are well aware about the customer's needs and wishes as well as how long the current need last and what next is coming with reference to the industry & continuous effort is exerted in this context.

5.3 Internal Processes Perspective:

The internal processes are very closely linked with customer perspective all the internal processes contribute to value addition from customer point of view, they should be focused and never underestimated. They not only add value to customers but also pin points the lead and lag of the organizations different areas, in other words they give the input for learning and growth perspective and which areas to focus from organizational perspective. At CIIT Abbottabad 100% of the strategic position holders are following and monitoring the internal processes and multiple checks are there from top to bottom with two way communication channels. Innovation is accepted in internal processes through comprehensive scrutiny of the change, at CIIT Abbottabad prototype testing of every change in processes is done parallel with the existing system and if change can bring better results the system is modified as per need. CUONLINE plays a vital role in internal processes it not only provides different levels with information regarding monitoring but also provides check and balance for every one i.e. from top managerial position to bottom and information is available to every stake holder with reference to his her domain.

5.4 Learning and Growth Perspective:

Learning and growth is the key to service organizational survival, unless and until learning and growth is not there. The input for learning and growth is provided by customers' perspective and internal processes along with the budget allocation by the organization i.e. financial perspective in line with vision and mission of the organization. At CIIT Abbottabad campus lot of spending is there to improve the human resource, to minimize the lag and

maximize the lead drivers. Learning and growth as per policy is 10% of the workforce by CIIT Abbottabad Campus along with that foreign funding and self won scholarships are also there increase in the policy is acceptable here provision of the internal arrangements of the departments, learning and growth is ongoing process. At CIIT Abbottabad campus learning and growth is 100% utilization of resources in teaching faculties and forty percent in technical staff which over all makes it 75% as a whole which is very healthy sign.

5.5 Gaps

During the course of this study few gaps were identified as well, as of organization with exponential growth its quite acceptable and healthy sign. The gaps are in two areas one is infrastructure as number of student and faculty is touching the projections of 2015 as of MTDf and Vision 2020, there is a need for more academics blocks, the second area is of highly skilled man power i.e. is of Professor's as the number of graduate student also exceeds the projections of 2015 but the number of Professor's is not near the projections of 2012.

5.6 Conclusion and Findings

The BSC measures the performance in two aspects hard (financial) measures and soft (operational) measures. The qualitative way of measuring these aspects was used with primary data collection from 15 strategic positions in CIIT Abbottabad campus with a standard scorecard was used. With literature support and its implications its concluded that BSC can be implemented at CIIT Abbottabad campus with little effort as majority of the systems and processes are in line with BSC perspectives. The areas which need to be taken care are infrastructure development and learning and growth.

5.7 Recommendations

- Training is and should be an ongoing process.
- Communication should be two way to make it more productive.
- Feedback loop must be strengthen and without any intermediaries.
- Strategy to be made everybody's everyday business from top to bottom.
- Schedule even the daily schedule should be communicated/displayed and religiously followed.
- Future investments to be routed to future of the organization via given more exposure can bring improved results.
- Rotation based Scholarships seats can add more value to programs.
- Industry liaison may be increased even by volunteered projects with the facilitation by

departments and campus for improving the goodwill and value addition.

- More freedom and autonomy in deadlines of quiz assignment marks merger/ main projects grading be allowed in later half of the semester and communicated to undergrad program faculty especially in courses without lab.

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