عنوان مقاله:

Integration of Balanced Scorecard and Three- stage Data Envelopment Analysis Approaches

محل انتشار:

مجله ایرانی مطالعات مدیریت, دوره 10, شماره 2 (سال: 1396)

تعداد صفحات اصل مقاله: 24

نویسندگان:

School of Industrial Engineering, Iran University of Science & Technology, Tehran, Iran - سمیه دانش عسگری

School of Industrial Engineering, Iran University of Science & Technology, Tehran, Iran - عبدالرحمن حائری

School of Industrial Engineering, Iran University of Science & Technology, Tehran, Iran - مصطفی جعفری

خلاصه مقاله:

The Balanced Scorecard (BSC) provides an outlook of an organization's general performance; it integrates financial perspective with other performance aspects, like learning and growth, internal processes, and customer perspectives. The momentous issue, in implementation of BSC, is the proper selection of measures. The main objective of this paper is to introduce a novel approach in an attempt to select the most appropriate measures by integrating BSC and three-stage Data Envelopment Analysis (DEA) model. To achieving this aim, the BSC's measures are utilized as input and output variables of DEA model and the most appropriate measures in each BSC's perspective are determined with interpretation of the efficiency variations in different stages. An experimental example containing six Iranian banks has been investigated to demonstrate the implementation of this approach. The results indicate that increased staff expertise (LΓ) and high speed services (PΓ), respectively in stage one and two are appropriate measures. Also, in this study, we cannot judge about the effect of customer satisfaction rate (CΓ), because the values of this measure are similar in different decision making units (DMUs). The proposed approach in the current paper helps managers to recognize appropriate measures for staff empowerment, internal process improvement, customer satisfaction increase, and organization's financial outcomes improvement.

کلمات کلیدی:

appropriate measures, Balanced scorecard (BSC), Cause and Effect Relations, Iranian banks, three- stage data envelopment analysis (DEA)

لینک ثابت مقاله در پایگاه سیویلیکا:

https://civilica.com/doc/1516863