

عنوان مقاله:

A MODEL PROPOSAL CONCERNING BALANCE SCORECARD (BSC) APPLICATION INTEGRATED WITH RESOURCE CONSUMPTION ACCOUNTING (RCA) IN ENTERPRISE PERFORMANCE MANAGEMENT

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خلاصه مقاله:

In this study, we are going to call the model Balance Score Card (BSC) integrated with Resource Consumption Accounting (RCA) which aims to evaluate the enterprise as matrix structure in all its parts. It aims to measure how much tangible and intangible values (assets) of enterprises contribute to the enterprises. In other words, it measures how effectively, actively and efficiently these values (assets) are used. In short, it aims to measure sustainable competency of enterprises. As expressing the effect of tangible and intangible values (assets) of the enterprise to the performance in mathematical and statistical methods is insufficient, it is targeted that Resource Consumption Accounting Method integrated with Balance Score Card model grounding on matrix structure and control models the effects of all complex factors in the enterprise on the performance (productivity and efficiency) algorithmically with cause and effect diagram. The contributions of matrix structures for reaching the management functional targets of the enterprises that operate in market competitive environment increasing day by day will be discussed. So in the context of modern management theories, as a contribution to Balance Score Card approach which is in the foreground in today's administrative science of enterprises in matrix organizational structures, multidimensional performance evaluation model Resource Consumption Accounting integrated with Balance Score Card Model proposal will be presented as strategic planning and strategic evaluation instrument.

کلمات کلیدی:

Competitive Power, Resource Consumption Accounting (RNA), Activity-based Costing (ABC), Balance Score Card (BSC), Matrix Approach, Performance Evaluation Model

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