

Application of Balance Scorecard in Police Organization: A Literature Review

Ms. Monica Kapuria
Research Scholar,
Amity Business School
Lucknow.

Dr. Sunita Balani
Assistant Professor,
Amity Business School
Lucknow.

Dr. Masood Siddiqui,
Professor,
Jaipuria Institute of Management
Lucknow.

Article Info

Volume 82

Page Number: 4618 - 4628

Publication Issue:

January-February 2020

Abstract

Police organisation is one of the crucial wings of the government that has a multitude of tasks and duties, thereby cannot afford a casual approach towards its deliverables. As they are accountable towards society, therefore it becomes important to understand the scope of effective performance management system and the expected standards of the officials. Since, law enforcement is a public sector organisations, therefore, just like their counter parts in private sector, they too have adopted a strategic ways of performance management systems i.e. BSC and thus to make their workforce more versatile and efficient. The main purpose of this paper is to annotate the literature relevant to application of balance scorecard in the police organizations in order to ensure effective policing in different countries across the globe. The paper is based on the available literature pertaining to the previous researches, thereby citing the relevant literature and the main aim of the paper is to cover the crucial contributors to the development of the BSC model in police organizations across the various countries of the world. Various BSC models used in countries viz Portugal, Sweden, Finland, New Zealand, etc and the outcomes, and limitations associated with the application of the same in the police organizations are discussed. The findings of the study would motivate the researchers and government authorities to adopt the approach considering its merits of strategic performance management and would foster the scope of more studies in the said context.

Article History

Article Received: 18 May 2019

Revised: 14 July 2019

Accepted: 22 December 2019

Publication: 23 January 2020

Keywords: Balance Scorecard, Police organizations, Performance, Strategy,

1. Introduction:

Rightly quoted by Arik Matson -

"Police officers may drive black and white cars; however, what goes on in their job is a lot of gray".

Police organizations are one the important public sector organizations that are entrusted with the responsibility of maintaining law and order in the society and also, have a wide array of duties listed on their cards. Being a ubiquitous entity they not only take the charge of the society but are also accountable and answerable to the citizens. Therefore, they need to perform as per the expectations and satisfaction of the citizens.

Irrespective of the country the role of police remains the same but perception of the citizens may vary. As said by Martin Amis-

"In America, the policeman is a working class hero. In England, the policeman is a working class traitor"

However, demographics do impact the perception and outcomes of the citizens and actions respectively. Therefore, it becomes vital for the government and the police organizations both to work define and communicate the performance standards to the cops so that they may perform as per the deliverables. Not only, communicating the same would yield results, but having a strategic

performance management system to evaluate the performance and identify the gaps in performance would trigger the expected outcomes. In the said context, various performance management systems were applied across the globe i.e. in police organisations to measure and evaluate the performance of the officers.

This paper would focus and discuss the balance scorecard application in various police organizations in selected countries of the world and would also study the impact and limitations associated with it. Also the whole objective behind the study is to understand the role of BSC in the performance measurement of the police organizations of different countries.

The paper is organized in a following way. Firstly, it discusses the conceptual framework of Balance scorecard highlighting the significance of the model and the literature associated with the application of the BSC model in private and public sector organizations. Secondly, it would discuss in details of the model that was applied in the police organization of the various countries. However, according to the availability of the literature with reference to the subject 12 countries have applied the Balance Scorecard model to measure the performance of the police officials, but only seven countries are chosen by the author for the purpose of the study. Lastly, paper is concluded by discussing the limitations and suggestion for further research in the area.

2. BSC conceptual framework

The Balance scorecard developed and proposed by Robert Kaplan, a professor at Harvard University, and David Norton, a consultant from Boston provides a conceptual framework that aims to translate company's strategic objectives into performance measures. It served as a measurement system, strategic management system and a communication tool. The word 'balance' in BSC signifies:-

- a. A balance between financial and non financial indicators of success.
- b. A balance between internal (employees & internal process) and external (shareholders, customers) constituents of the company.
- c. A balance between lag (past performance) and lead (performance drivers) indicators of performance.

Change in either of these perspectives would impact the overall results (Kaplan & Norton, 2001).

BSC paves the roadmap strategy for an entire organisation to work for shared vision. BSC serves as an effective tool for gaining consensus over formulated strategies, communicating the strategies, alignment of the individual goals with that of organizational goals, linking strategic objectives to the long term plans of the organization, periodic review and assessments, regular feedback to improvise the strategies. BSC with its six basic essential components-perspectives, themes, objectives, measures, targets, and initiatives differentiate itself with other management control mechanisms. Its cause and effect relationship across its measures is unique in comparison to the other management tools. The components are elaborated below for better understanding:-

- a. Perspectives:- BSC has four standard perspectives-financial, customer, internal business process and learning & growth that are interrelated with each other and create a balance between long term and short term objectives.
- b. Themes:- provides an insight into the ways adopted by organisations to carry out its mission.
- c. Objectives:- They serve as a backbone and first step towards organisational success and are formulated strategically.
- d. Measures:- "What gets measured gets achieved". Measures set the standards of success for executed strategies.

- e. Targets:- They are the achievable and milestones that company sets to prove its performance.
- f. Initiatives:- They are the actions taken to achieve the objectives.

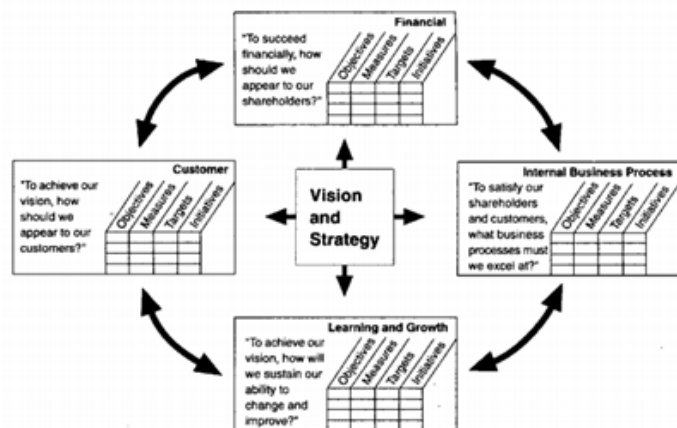


Fig 1: The basic structure of BSC

(Source: Working paper by Kaplan)

With the above mentioned accolades of the Balance scorecard model, organisations adapted BSC as a management control performance management system as it provides a coherent approach that would intent to translate the organisational objective into set of performance measures (Kaplan & Norton, 1993). According to a research in an automotive industry, it was found that BSC aids communication, budgeting, planning and facilitate specific initiatives apart from enhancing and measuring performance (Ahn, 2001). Another study pertaining to American Banking (Davis & Albright, 2000) revealed that organisations implementing BSC performed commendable well in comparison to those not implementing. However, (Neely, 2008) refuted the findings and questioned the performance perspective of BSC. Though, a study over 500 fortune companies, it was found that management control through BSC positively motivate workforce and leads to strategic alignment of the objectives (Malina & Selto, 2001). BSC was implemented both in private and public sector companies with all its merits of results leading to improved company's outcome and alignment of strategic objectives with

strategy. In a nutshell, its application and adoption in private and public sector is described below-

- i) **Private Sector-** From survival of the fittest to survival of the fastest, the trend demarcates the transaction of the corporate to excel in all the dimensions of the organizational performance. Be it a balance sheets or profit or loss statements of the company or catering to the needs of the customers, organizations aspire to benchmark themselves to sustain the competitive environment. Balance scorecard was one such strategic tool that was adopted by the companies to address the needs of the organizations at four different but inter-related dimensions viz- Financial, Internal processes, Customer and Learning & Growth. Kaplan's & Norton's BSC framework facilitated the measurement of both financial and non-financial indicators and created an economic worth for the company. Because of its strategic concepts it was adopted by many private sector companies such as-Volkswagen (Kaplan & Ricardo, 2010), Wells Fargo (Kaplan & Temest, 1998) Citibank (Simon et al, 1999), TD Canada Trust (Campbell et al, 2009), Mobile North America Marketing & Refining, NAM&R (Kaplan & Norton, 2000), Veolia Waters in Environment, Philips Electronics, Thomson Reuters (Matlock, 2013), Healthcare, Borealis (Kaplan & Jorgensen, 2001) FMC (Kaplan & Norton, 1993) , Shipping, Apple, Microsoft Latin America (Kaplan et al., 2001) etc.
- ii) **Public Sector-** Balance scorecard model also attracted the government and other public-sector organizations due to its wide applicability and inter-linked

perspectives. (Aidemark,2001; Bilku-thompson;2003; Modell;2004).Niven (2002) supported the application of BSC in public-sector but the primary concentration of the model is more on the customer perspectives i.e. citizen perspectives. Bureaucratic structure of the government organizations called for much needed responsive management system (Lapsley& wright,2004). Therefore, BSC was adopted and implemented in schools and universities (Pineno,2007), non-profit SME's (Meadows & Pike,2010) etc. New Public Management policy accelerated the adoption of BSC model to be an effective tool for strategic performance management (Davis & Albright,2004). Adoption of BSC framework in public sector mandatorily required modifications due to the objectives, mission and functioning of the organisation. However,Niven(2002) supported the adoption of the model in public and non-profit sector by emphasising the significance of citizens perceptive. BSC framework proposed byNiven is given below in Figure 2

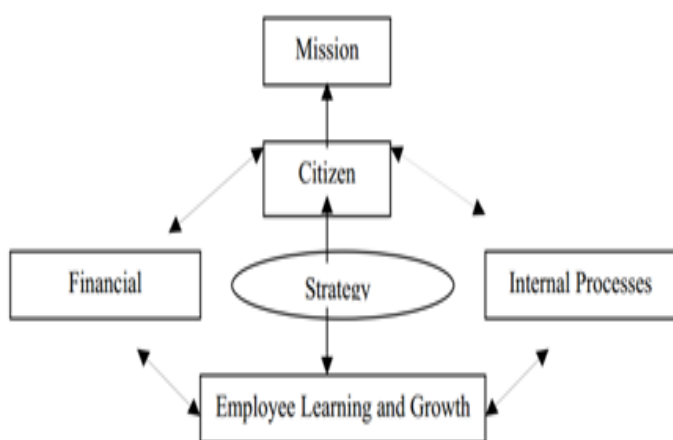


Fig 2: BSC framework for Public Sector proposed by Niven

(Source:Adapted of Niven (2003:32))

3. Application of BSC in Police organization: Literature Summary

The Balance Scorecard has been accepted as a strategic performance measurement framework and proved as a successful tool for strategy implementation. (Reisinger,Cravens and Tell 2003; Tennant and Tanoven 2005). Its applicability and stability in private sector also extended to the public sector organizations, which called for the modifications and adjustments in the model due to the different objectives of the public sector.(Niven 2002;Wisniewski and Stewart 2004; Greatbanks and Tapp 2007). The applicability of BSC in law enforcement agencies in various countries of the world was studied by researchers and findings revealed a positive relationship between the application of the model and performance of the organizations i.e. BSC could be applied in the law enforcement agencies but it should cater to the multi-dimensional and complex nature of duties which the officers are accountable for. Every police organization accepted and applied the BSC in its own way thereby setting the priorities of the department. As per the availability of the literature, an insight into the application of BSC in police organizations of some countries is summarized below. Table No. 1,gives a bird eye view of the police organizations implemented BSC.

- i) Portugal- The study was conducted in Portugal to analyze the role of BSC in the police organizations and a predisposition for application of BSC as a performance management system. For the said purpose unique data was created by deploying nationwide survey technique and including police chiefs of all four branches of Portuguese police. The instrument used for this survey was divided into four sections viz- details of respondents,, NPM issues, performance measures, knowledge of BSC and its

application. Five possible perspectives of BSC were used and according to the results perspectives were utilize as follows:-

Employee performance- 78.28%
Operational efficiency- 74%
Innovation and change- 65.77%
Citizen's satisfaction-54.05%
Financial performance 36.49%

Citizen and financial perspective were considered least effective; however, respondents believe that citizen perspective is an important perspective of BSC in police organization. Results, of the study also revealed that knowledge about the BSC is only limited to 15% (35 respondents), because 50% of the respondents were not graduated. Further, an ordered logit model was estimated to identify the willingness of police to adhere the BSC essentials.

According to the first model- knowledge and perception of police officers fosters the use of BSC. The second model emphasized the need to control & reduce the cost tends to improve the management resources which have a positive impact in the adaption process of management tools. In model three, factors of NPM were found to have positive relationship with the considered outcome variables. Orientation towards citizens, business management tools, decentralization and measurement based on outputs & outcomes were new significant explanatory variables. Latter two were considered more significant to explain outcome variable followed by the former ones. Just like model three, effect of outcome variables was same i.e. decentralization, measurement based on output and outcome towards citizen considered to be significant in model four as well. Out of the other control variables, education has a positive effect on the outcome variables i.e in a nutshell; those police officers with high level of education reveal more positivity in the application of BSC.

It was concluded that application of BSC depends on the prior knowledge of BSC among the officers; however, despite of low level of knowledge, BSC

was considered as one of the effective tool to improve performance management system. Therefore, diffusion of knowledge and training is a mandate before implementing BSC in the organization. Resistance to change was identified as one of the limitation for the application of BSC in the Portuguese police force.

- ii) Finland- Finnish Police organisation adopted BSC Model in 2000 with an aim to develop and design a comprehensive assessment tool. As lack of crime prevention measures, crime rates, clearance rates were few of the performance indicators that triggered the need to develop an assessment tool that would cater the needs of performance deficit. Model used in Finnish Police has similarity with the original model. Finnish version of BSC has four perspectives:- Customer & citizen perspective, Staff perspective, process and economic efficiency perspective, outcome (effectiveness) perspective. Major problem in the implementation of the model was lack of proper vision and strategy as in police services performance starts with vision and strategy. However, pilot project was successful with reference to the education of the participants, knowledge sharing, high quality interaction and continuous support. Though, final study on implementation was taken in 2003.
- iii) Sweden- Swedish Law enforcement considered the deployment of Balance scorecard to evaluate the organizational performance. This scorecard aimed to assist the formal procedures on crime data and to boost the planning and control mechanisms with the police organizations. Also, the objective of BSC was to improve the communication within the organization. Performance

indicators referred to the success factors that are supplemented with the public opinion regarding local problems of crime. To cater the said issues triple perspective approach i.e. past, present, future indicators were considered. Therefore, BSC, for Swedish police has four perspectives- success, staff, citizen and resources. The country level chiefs found BSC to be useful for planning activities and to assess the 'why' factor a situation. However, certain gaps were identified with respect to the utilization of BSC by local level police. The gaps identified were in terms of 'what was measured' and 'actual police work'. The findings regarding the implementation of BSC suggests some consideration:-

- BSC in Swedish police force depend mainly on stakeholders perspective on organizational performance which could be labelled as environmental stakeholders (public, staff, government), i.e. BSC comprehend both as a measure of internal success and internal performance.

- BSC tackled external environment through evaluating citizen's demands with police and their perception regarding policing.

- Resource perspective of BSC aims for the development of performance metrics and account for efficiency, economy and effectiveness.

- Combination of past, present and future is one of the salient features of Swedish Law enforcement BSC

- Finally, satisfaction of two main stakeholders (personnel, citizens) was measured by Swedish law enforcement, resources (by government). Whereas, success perspective of BSC is a blend of strategies and processes. Though, deployment of BSC in Swedish law

enforcement encountered many limitations with respect to performance metrics, community policing but with addressing the gaps of BSC in Swedish police, paves way for gaining an insight into the process of deploying performance metrics for public organizations.

- iv) Scotland- The countries best value framework has number of key elements for the improvement of public-sector bodies. For eg- sound governance, customer/citizens focus, strategic decision making, operational and financial management etc. Local authorities like fire and police services were required to have a systematic performance management and planning (PMP) and public performance reporting (PPR) mechanisms. In the said reference Kaplan's BSC framework maps well to the emerging best value agenda in Scotland. With this aim and considering the applicability of BSC, Accounts Commission published a management guide to design and develop BSC and distributed to police and fire services. A new unit set up in Dumfries and Galloway Constabulary, Scotland found Scorecard as a planning tool for developing performance measures. They preferred scorecard primarily for one specific initiative rather than whole safeguard strategy. Accordingly, key actions and initiatives were finalized by repeated discussions with the officers and thus summarized into four perspectives viz- financial, internal processes, impact (customer) and management improvement (learning and improvement) perspectives. The scorecard was used as the basis of reporting the progress of the initiatives both to senior managers and line

managers. However, scorecard was not devoid of limitations. Time taken to understand and learn, new thinking approach, terminology of BSC, and the judgemental aspect of the scorecard were some of the major flaws. Despite of gap in the initial prospects of implementing scorecard, it has been evaluated as successful tool by the team. It provided a set of performance measures and strategic management framework that could be applied to the police services having wide-array of duties.

- v) Canada- A study was conducted to describe the variety of performance metrics used in Canada police agencies and which performance metrics is found to be most useful. Since, there was no standard performance management mechanism and it varies from province to province, therefore an attempt was made to understand the common performance metrics among all the Canadian police agencies. It was found that police services considered around 2000 indicators of performance categories- crime, youth and crime, crime prevention etc. The research team used the word 'balanced scorecard model' for law enforcement (Moore and Braga,2003) comprising of seven dimensions of police performance- Reduce criminal victimization, Call adult & youth offenders, Reduce fear of crime & enhance personal security, Increase safety in public spaces, use financial fairly, use force authoritatively, satisfy citizen demands. A 'capacity gap' was found that prevented the adoption of the 'balanced approach'. It was also found that knowledge level with respect to performance measures was low among members of police

boards. Use of information technology was suggested for better patrolling. It was also found that no significant method of PMS in police. However, broad range of performance measures was there. In order to achieve high quality policing, there is a need to build best practice measurement design within the police boards and services.

- vi) New Zealand-Policing in New Zealand involves a wide array of duties and accountability for the public which comprehends to the strategic policing context viz- community policing, road policing, intelligence-led policing, critical incident management, reassurance policing, problem oriented policing, crime order policing, third party policing. Since, crime reduction and safer communities form an essential component of the police strategic goals, therefore, crime reduction model adopted by the New Zealand police aims to provide a consistent integrated and cohesive approach to reduce crime and victimization in the country. The model has three interrelated parts- criminal environment, decision making, and intelligence. New Zealand police is committed to provide quality service to its citizens; therefore, 2005/2006 statement of intent includes certain indicators for each mentioned outcome statements and key interventions of policing. The statement discusses the BSC framework which focuses on outcomes and developed in order to provide six dimensions of police performance. They are- police service, community and citizen, financial sector, police people, policing effectiveness, leadership governance and social responsibility.

Table1 : BSC application in Policing

Country	Police Organization	BSC perspectives	Source
Portugal	Portuguese Police Force	Operational Efficiency, Employee performance, Citizen satisfaction, Innovation & change, Financial Performance	Gomes et al., 2010
Finland	Finnish Police Organization	The outcome (effectiveness perspective) The Customer & Citizen perspective The process & economic efficiency perspective The Staff Perspective	Poliisiosastonjulkaisu, 2002
Sweden	Swedish National Police Board	Resources, Citizens, Success, People	Carmona and Gronlund (2003)
Scotland	Dumfries and Galloway Constabulary	Customer/Citizens, Internal Processes, Learning, Financial	Wisniewski and Dickson (2001)
Canada	Royal Canadian Mounted Police	Customer and stakeholder Processes, People, Learning and change	Reporting 2004-2005
United Kingdom	West Mercia Constabulary	Not defined	Chan (2004)
New Zealand	New Zealand Police Force	Police Service, Community and Citizens, Financial, People (employees), Policing efficiency, Leadership, governance and social responsibility	Statement of intent 2005-2006
Germany	Police Organization	Staff well-being, Citizen satisfaction	Poliisiosastonjulkaisu, 2002
Geneva & Zurich	Europe Police organizations	Police scorecard- Organization, customer oriented service delivery, employee and dynamic partnership	Poliisiosastonjulkaisu, 2002
Britain	The Central Police Training and Development Authority The National Criminal Intelligence Service (NCIS)	1) Not defined but vision, four perspectives and 24 Key areas mentioned 2) Not defined	Poliisiosastonjulkaisu, 2002
Northern Ireland	Ireland Police (Training , Education and Development, TED)	Structure and Process, finance and resources, learning and growth, client needs	Poliisiosastonjulkaisu, 2002
Amsterdam	Amsterdam Police Force	Financial Perspectives, Internal process, Learning & Growth, Internal customer, External Customer (Society)	Poliisiosastonjulkaisu, 2002

(Source: Compiled by the author)

4. Conclusion

Literature reveals the application of Balance scorecard in many organizations world-wide. It served as a very efficient tool for the strategic performance management and evaluates the performance of the organisation on the basis of four perspectives- financial, internal, customer and learning & growth perspectives. However, in case of public sector organisations, NGO, non-profit organisations, customer perspective is superior in comparison to the financial perspective. Since, law enforcement agencies are the most ubiquitous organisation and have a multiplicity of the task; therefore, it requires an honest effort on the part of the management as well as the government to design methods to cater to the needs of the police officials and citizens. Keeping in mind, various countries adopted the balance scorecard approach to align the organisational objectives with the strategies. It was found that application of BSC in police organisations needs lot of precision with respect to performance deliverables of the police personnel's, mission, visions and objectives of the organisations. Study of the application of BSC in police organisation in various countries provides an insight of the gaps that should be addressed in order to exploit the merits of the tool. Lot of efforts and reform are needed to equip the knowledge of the personnel's about BSC and its merits, and also motivate them to welcome this change in the performance management system. It was found that application was in an infancy stage, more towards trial and error method through pilot testing. But, results indicated a fair scope of the adoption of this management tool with modifications to address the multitude dimension of law enforcement agencies' and could prove its worth in order to yield positive results leading to citizens satisfaction, employee performance and accomplishment of strategically formulated objectives of the organisations.

5. Scope of future research and limitations

Study aimed to provide a compiled summary about the application of the BSC in law enforcement agencies. Few countries applied BSC with certain modifications and requirements of the department. In order to understand the application and merits of the BSC in law enforcement agencies, it is required to conduct an exhaustive research on the context in some other countries also and attempt should be made to understand the impact of BSC application in the crime reduction and overall performance of the police officers. Also, a comparative analysis could be done keeping in view the demographic aspects too. However, study is only based on available literature that could be easily accessed within the limited time frame. Similar study could be conducted covering more countries and personnel's of the organisation with the extend time frame.

6. References

1. Ahn, H. (2001). "Applying the Balanced Scorecard Concept: An Experience Report". Long Range Planning, Vol.34, pp. 441.461. [https://doi.org/10.1016/S0024-6301\(01\)00057-7](https://doi.org/10.1016/S0024-6301(01)00057-7)
2. Aidemark, Lars-Göran. (2001). "The Meaning of Balanced Scorecard in the Health Care Organization". Financial Accountability & Management, Vol.17, pp.23.40. 10.1111/1468-0408.00119.
3. Bilkhu-Thompson, Mandeep. (2003). "A process evaluation of a health care Balanced Scorecard". Journal of health care finance, Vol.30, pp. 37.64.
4. Campbell, Dennis, and Brent Kazan. (2009). "TD Canada Trust." Harvard Business School Case 110.049)
5. Carmona, Salvador and Anders Grönlund. (2003). "Measures vs actions: the balanced scorecard in Swedish Law Enforcement." International Journal of Operations & Production Management, Vol. 23, No.12, pp.1475.96.
6. Chan, Lilian. (2004). "Performance measurement and adoption of the balanced scorecards: a survey of municipal governments in the USA and

- Canada.” The International Journal of Public Sector Management, Vol.17 ,No.2-3, pp.201.21.
7. Davis S, Albright T. An investigation of the effect of balanced scorecard implementation on financial performance(2004). Management Accounting Research, Vol. 15, No.2, pp.135.153.
 8. Gary C. Matlock Office of Oceanic and Atmospheric Research National Oceanic and Atmospheric Administration Thomson Reuters Conference -- Understanding Federal R&D Impact Washington, DC March 19, 2013
 9. Greatbanks. R and Tapp. D(2007). “The Impact of balance scorecards in a public sector environment: Empirical evidence from Dunedin City Council, New Zealand”. International Journal of Operations and production management, Vol 27, No.8, pp 846.873.
 10. Gomes, P., Mendes, S.M., &Carvalho, J.B. (2006). “Performance measurement of the portuguese police force using the balanced scorecard”.
 11. Lapsley, Irvine & Wright, Elisa. (2004). “The diffusion of management accounting innovations in the public sector: A research agenda”. Management Accounting Research. Vol.15, pp. 355.374. 10.1016/j.mar.2003.12.007.
 12. Robert S. Kaplan and David P. Norton (2000).“*The Strategy Focused Organization*”.(Boston: Harvard Business School Press)
 13. Robert S. Kaplan and David P. Norton (1996).“*The Balanced Scorecard*”(Boston: Harvard Business School Press,1996)
 14. Robert S. Kaplan and David P. Norton. (2001).“*The Strategy Focused Organization*”(Boston: Harvard Business School Press,2001).
 15. Robert S.Kaplan and Nicole Tempest (1998).“Wells Fargo Online Financial Services (A)”.’ Case 9-198-146 (Boston,MA: Harvard Business School,1998.
 16. Robert S. Kaplan and David P. Norton (1993). “Putting the Balanced Scorecard to Work”. *Harvard Business Review*, Vol.**September-October**, pp.134.147
 17. Robert S. Kaplan and Bjorn N. Jorgensen (2008).“Borealis.” Harvard Business School Case 102-048, December 2001. (Revised February 2008.)
 18. Robert S. Kaplan and de Pinho, Ricardo Reisen. (2010).“Volkswagen doBrasil: Driving Strategy with the Balanced Scorecard”. (December 20, 2010). Harvard Business School Accounting & Management Unit Case No. 111-049.
 19. Meadows, M. and M. Pike. (2010). “Performance Management for Social Enterprises”.*Systemic Practice and Action Research*, Vol.23, No.2, pp.127. 141.
 20. Malina, M.A., Selto, F.H.(2001). “Communicating and controlling strategy: an empirical study of the effectiveness of the Balanced Scorecard”. Journal of Management Accounting Research. Vol.13, pp.47.90
 21. Modell Sven. (2004). “Performance Measurement Myths in the Public Sector: A Research Note”. Financial Accountability & Management, Vol. 20, No. 1,pp 39.55.
 22. Moore, M. H., Braga, A. (2003). “The “Bottom Line” of policing: What citizens should value (and measure) in police performance, Washington, DC: Police Executive Research Forum. Retrieved from [http:// www. Policeforum.org/library/policeevaluation/Bottom Line of policing.pdf](http://www.Policeforum.org/library/policeevaluation/BottomLineofpolicing.pdf).
 23. Neely, A. (2008). “Does the balance scorecard work: an empirical investigation”. Retrieved from <https://dspace.lib.cranfield.ac.uk/handle/1826/3932>
 24. New Zealand Police. Statement of intent 2005-2006. Available at <http://www.police.govt.nz/resources/2005/statement-of-intent/statement-of-intent2005.pdf>. Assessed Dec, 01, 2019
 25. Niven P. (2002). “*Balanced scorecard step-by-step: Maximizing performance and maintaining results*”. New York: John Wiley & Sons, Inc.; 2002
 26. Pineno, Charles J. (2007). “The Business School Strategy: Continuous Improvement by Implementing the Balanced ScoreCard.” Research in Higher Education Journal, Vol 1, pp.68.77.
 27. Reisinger, H., K.S. Cravens and N. Tell. (2003). “Prioritizing Performance Measures Within the Balanced Scorecard

- Framework". *Management International Review* Vol.43, No.4, pp.429.437
28. Simons, Robert, and Antonio Dávila. "Citibank: Performance Evaluation." Harvard Business School Teaching Note 199-047, March 1999. (Revised April 2017.)
29. Tennant, C. and M. Tanoren. (2005). "Performance Management in SMEs: A Balanced Scorecard Perspective". *International Journal of Business Performance Management* Vol.7, No.2, pp.123.43
30. Wisniewski, M. and D. Stewart. (2004). "Performance Measurement for Stakeholders: The Case of Scottish Local Authorities". *International Journal of Public Sector Management*, Vol.17, No.3, pp.222.233.