

2020

## Successful Balanced Scorecard Implementation Strategies for a Manufacturing Organization

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# Walden University

College of Management and Technology

This is to certify that the doctoral study by

Timothy J. Zorek

has been found to be complete and satisfactory in all respects,  
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2020

Abstract

Successful Balanced Scorecard Implementation Strategies for a Manufacturing  
Organization

by

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MS, Manhattan College, 2001

BS, St. Louis University, 1990

Doctoral Study Submitted in Partial Fulfillment  
of the Requirements for the Degree of  
Doctor of Business Administration

Walden University

February 2020

## Abstract

Up to 90% of businesses fail to execute their business strategies. Still, the effective implementation of a performance measurement system like the balanced scorecard (BSC) often leads to the implement a more successful execution of a business strategy. The purpose of this qualitative single case study sought to explore the successful strategies used by business leaders to implement a BSC effectively. Change theory was the conceptual framework for the study. Participants consisted of 3 business leaders of a manufacturing organization in Southeast Wisconsin, who successfully implemented the balanced scorecard within their business. Data were collected from face-to-face, semistructured interviews, and public documents. Data were analyzed according to Yin's 5-step process of compiling, disassembling, reassembling, interpreting, and making conclusions. Three key themes emerged from the data analysis: develop a clearly defined business strategy with measurable strategic objectives, effectively communicate the business strategy to all stakeholders, and assign a project manager who will lead and monitor the implemented change. The implications for positive social change include the potential to improve an organization's financial profitability and long-term sustainability, thus providing additional income for local communities, which could lead to improving the economic health of local communities.

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## Dedication

I would like to dedicate this study to my parents, Jerry and Val. My parents always worked hard to give me a chance to succeed in life. Thank you for always being there for me and inspiring and motivating me to reach new heights and be the best I can. Although my dad is not here today, I know that he is proud of me and looking down on me with a big smile. I love you both with all my heart.

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## Section 1: Foundation of the Study

To overcome challenges and survive in a volatile global marketplace, companies are adopting performance management systems (PMSs) to help implement business strategies and translate them into action (Kumru, 2012). Kaplan and Norton's (1992) balanced scorecard (BSC) is a strategic PMS that has attracted considerable interest and has been applied by many organizations worldwide. According to Kaplan and Norton, the BSC assists organizations in clarifying and translating vision and strategy into measurable outputs; planning, setting targets, and aligning strategic initiatives; communicating and linking strategic objectives; and enhancing strategic feedback and learning. Effective implementation of a PMS, like the BSC, is essential to successful business strategy execution because it allows organizations to translate strategy into action.

### **Background of the Problem**

Business leaders manage organizational change and need to have strategies to successfully implement strategic PMSs. The BSC is one such system that moves organizations away from a financially biased measurement to a more balanced approach. The development, competitiveness, and growth of organizations effectively illustrate the implementation of organization strategies (Cocks, 2010; Lin & Hsieh, 2010).

Numerous studies and substantial research illustrates the BSC's popularity and widespread implementation in many different types of organizations in the United States and throughout Europe (Rigby & Bilodeau, 2011). Additionally, for organizations that have successfully implemented the BSC as their PMS, potential benefits exist, such as

better organizational performance, improved strategic alignment, and enhanced business planning and performance reporting (Ireland, 2012). According to Kaplan and Norton (2000), successful implementation of the BSC is when an organization's strategy translates into action and obtains benefits.

However, many organizations that have adopted the BSC have not been successful in translating their organizations' strategy into action and did not obtain any benefits from the BSC. According to Atkinson (2006), an estimated 70% of BSC implementations have failed. Although there is much literature on the BSC framework, there is a scarcity of research on how the framework should be properly implemented (Kumru, 2012). Additionally, there is a lack of research on the strategies business leaders use to lead their employees in the right direction during change management initiatives like the implementation of the BSC (Lueg & Vu, 2015).

### **Problem Statement**

The effective implementation of a performance measurement system like the BSC often leads to more successful execution of business strategies (Otheitis & Kunc, 2015). Despite numerous organizations having identified and implemented the BSC as their chosen performance measurement system, up to 90% of businesses still fail to execute their business strategy (Cândido & Santos, 2015). The general business problem is that some private, public, and nonprofit organizations are being negatively affected by BSC implementation problems resulting in inefficient operations. The specific business problem is that some business leaders in manufacturing companies lack strategies for effectively implementing a BSC.

### **Purpose Statement**

The purpose of this qualitative, single case study was to explore the strategies manufacturing business leaders use for effectively implementing a BSC. The target population consisted of business leaders from one manufacturing company in Southeast Wisconsin that successfully implemented a BSC within their business. The implications for positive social change include the ability to improve organizational performance, sustainability, and profitability, which may lead to new employment opportunities and promote prosperity for local families and the community.

### **Nature of the Study**

The research method chosen for this study was qualitative. Maxwell (2013) concluded that qualitative researchers gain a better understanding of the meaning of the real-life experiences from the perspective of participants. Researchers use the qualitative method to gain a better understanding of how to accomplish objectives or to determine a plan of action (Maxwell, 2013). A qualitative method was appropriate for this study to explore the strategies that business leaders use for effective BSC implementation. The quantitative method is appropriate when a researcher is testing a theory or hypothesis for examining relationships or differences between variables (Bernard, 2013). Therefore, the quantitative approach was not appropriate for this study. Mixed-method research consists of both qualitative and quantitative elements (Venkatesh, Brown, & Bala, 2013) and therefore was also not appropriate for this study.

A case study was the research design selected for this study. In case study research, researchers explore a specific, complex problem in the real world (Khan, 2014).

Additionally, case study researchers explore phenomena through complex interventions, relationships, communities, or programs that involve one or more individuals (Yin, 2017). A case study was appropriate for this study because the goal was to explore the strategies that business leaders use for effective BSC implementation. Phenomenological research is the study of human experience from the view of those living the phenomenon (Moustakas, 1994), which was not the intent of this study. Ethnographic research was not appropriate because my goal was not to study an entire culture of people to gain the perspectives of people by analyzing patterns or interactions within that culture (Flick, 2014). Although I considered alternative qualitative designs, I concluded the case study design best addressed the objective of my study. Using a case study enabled me to explore multiple facets of the phenomenon, while viewing strategies that business leaders have used to effectively implement a BSC in their organization.

### **Research Question**

The research question for this study was: What strategies do business leaders of a manufacturing company use for effectively implementing a BSC?

### **Interview Questions**

1. What were the strategies your organization used that were beneficial for implementing the BSC?
2. What strategies worked the best when you first attempted to implement the BSC in your organization?
3. Describe how your organization implemented the strategies that worked for you when implementing the BSC.



4. What steps did you follow when you implemented the BSC?
5. What were the key barriers you had to address when implementing your organization's BSC?
6. Describe how you overcame barriers when you implemented the BSC.
7. What other information would you like to provide to address what is missing in the implementation process of the BSC?

### **Conceptual Framework**

I used Lewin's (1947) change theory for the conceptual framework for this study.

The change theory incorporates a three-stage model of the change process that organizations move through from a position of stability to a new position or perspective (Lewin, 1947). The three phases of this model are: (a) unfreezing the current behavior (the undoing of an established mindset or approach), (b) moving or changing the behavior, and (c) refreezing or stabilizing the change (Kristsonis, 2005). Business strategy implementation is important to the field of change management (Cândido & Santos, 2015). Leaders need to manage change to implement key strategies. Implementing change in any organization can be challenging and complex (Mabey & Mayon-White, 1993). Ruta (2005) demonstrated the use of change management theory in implementation systems in an organization. The process of introducing change management relating to the planned strategy is shown as the implementation of a business strategy (Markiewicz, 2011). Lewin's (1947) change theory provided a lens for understanding the unique characteristics of successful strategies for the change process as well as the critical steps in implementing a change management initiative like the BSC.

## **Operational Definitions**

The following terms are frequently used throughout this study:

*Balanced scorecard (BSC):* A performance management framework that translates an organization's mission and strategy into a comprehensive set of performance measures that provides the framework for a strategic measurement and management system (Kaplan & Norton, 1996).

*Implementation success/failure:* An organization's strategy is or is not translated into action and thus does or does not obtain any benefits from the BSC (Kaplan & Norton, 2000).

*Strategy change:* The key objective of an organization that describes how the organization plans to enhance shareholder value, make a profit, and add external and internal investment to convince the customer to do business with the organization (Kaplan & Norton, 1996).

## **Assumptions, Limitations, and Delimitations**

### **Assumptions**

Assumptions are facts that researchers assume to be true without evidence for verification (Jansson, 2013). I identified three assumptions for this study. First, I assumed there would be at least two suitable participants who would be available to participate in the interviews. Second, I assumed that participants of the study would provide truthful and accurate responses to the interview questions related to the strategies of effectively implementing a BSC. Lastly, I assumed that a case study would be the appropriate design for the study.

**Limitations**

Limitations refer to potential weaknesses of a study (Brutus, Aguinis, & Wassmer, 2013; Cuhna & Miller, 2014). I identified two limitations for this study. The first limitation was the knowledge I have for the topic of this study. This could have influenced the approach and analysis of the data. For example, I have had opinions about what strategies business leaders are practicing to successfully implement BSCs. Therefore, to address this limitation and minimize this bias, I ensured that I followed the interview protocol and did not inject any of my own bias. The second limitation was that I collected data from only two data collection techniques. I collected data through semistructured interviews and the review of public company documents to explore strategies to determine common themes involving the implementation strategies that business leaders use and the effectiveness of these strategies.

**Delimitations**

The delimitations of any research study include factors that define the scope or boundaries selected by the researcher (Bernard, 2013). The main delimitations for this study was the population and geographic location. The population for this study were business leaders from one manufacturing organization in Southeast Wisconsin. The relatively small sample size and single geographic location may not reflect the views of other organizations in different geographic locations. Additionally, other potential participants, such as board members and front-line employees, could have provided valuable information related to the research question. This study was limited to

interviewing middle or senior business leaders who led a successful BSC implementation initiative.

### **Significance of the Study**

#### **Contribution to Business Practice**

The goal of this study was to improve business practices by providing insight that business leaders of manufacturing companies might use regarding the development and deployment of effective BSC implementation strategies. Ireland (2012) claimed that organizations that have implemented BSC as their strategic performance management have shown positive benefits, such as better performance reporting, improved strategic alignment, enhanced business planning, and focused management information. Leaders seeking to implement BSC strategies can derive potential improvements in business practices from this study. Specifically, understanding the strategies some manufacturing organizations leaders use to effectively implement the BSC may provide insights to other business leaders who are unaware of how the BSC can help them remain competitive in the marketplace and create sustainability (Basuony, 2014). Using the information from this study, business leaders may develop strategies that enhance the success of BSC implementation and may lead to more successful execution of business strategies.

#### **Implications for Social Change**

The implementation of a performance measurement system is important for organizations to drive performance improvements (Otheitis & Kunc, 2015). Effective BSC implementation can improve organizations' financial performance, which might enable business leaders to generate and sustain jobs, thus improving the economic health

of local communities, and local employment opportunities may increase within the community. These opportunities may contribute to the development of additional sources of income for low to middle-class families. The BSC makes it possible to link the mission and strategy of an organization to performance measures while aligning initiatives (Quesado, Guzmán, & Rodrigues, 2018); therefore, BSC implementation can increase workforce morale, develop a spirit of cooperation among employees at all levels of the organization, assist in building a high-performance culture, and improve communication and visibility between senior leaders and lower-level employees.

### **A Review of the Professional and Academic Literature**

In conducting the literature review, I primarily used the Walden University Library and online databases to search for relevant research studies. The databases included: Business Source Complete, ProQuest ABI/INFORM Global, Google Scholar, SAGE, EBSCOhost Business Source Premier, and ProQuest Dissertations and Theses. Key search words included: *balanced scorecard implementation, business strategy, implementation strategies, business leaders responsibility for implementation of a strategy, balanced scorecard failures, performance measurement systems, change theory, force field theory, Lewin's three-step change model, and effective leadership*. The literature review contained 77 of 86 total references from scholarly peer-reviewed sources, representing 89.5% of which 47% of the total references were published in or after 2014.

I conducted a review of the literature related to the central research question, which included peer-reviewed articles and journals, books, dissertations, websites, and

corporate reports that focused on change management and successful strategy implementation. The purpose of this qualitative case study was to explore the strategies used by business leaders to effectively implement a BSC. To explore these strategies, I used the change theory as the conceptual framework for this study. I also reviewed the current literature and other studies associated with performance management, change management, and the BSC relating to the conceptual framework. I have organized the literature review into six sections: (a) change theory, (b) change management, (c) performance management, (d) BSC, (e) BSC implementation, and (f) BSC barriers.

### **Change Theory**

The conceptual framework for this qualitative case study was centered on the Lewin's change theory. Widely regarded as the foundational change management approach, Lewin's change theory serves as the basis for many modern change management models (Cummings, Bridgman, & Brown, 2016). Lewin's change theory has dominated the theory and practice of change management for over 40 years (Zand & Sorensen, 1975). According to Zand and Sorensen (1975), Lewin's change theory reinforces models of change within organizational systems. Lewin's (1947) change theory is a simple framework for managing change through three distinct stages to create successful change. Many researchers have conducted additional research to expand on Lewin's original research.

Change refers to the adoption of an idea, procedure, process, or behavior that is new to an organization (Pierce & Delbecq, 1977). The preparation, planning, and implementation of planned change initiatives are the bases of Lewin's change theory.

According to Lewin, the three steps of (a) unfreezing, (b) moving (change), and (c) refreezing must be completed to implement a change successfully. Therefore, when implementing a change in an organization such as a change in a PMS, like the BSC, Lewin's change theory can assist business leaders in managing the change successfully.

Lewin believed that the first step, unfreezing, begins by creating the motivation to change (unfreeze). Lewin referred to this process of destabilizing the situation by identifying dissatisfaction in the situation, allowing for new behaviors to be adopted. At this stage of unfreezing, Lewin believed that different cases and changes might cause hardship.

The second stage moves through the change process by promoting effective communication and empowering people to embrace new ways of working together, so new behaviors are learned (change). Moving through this stage allows change to occur at group and individual levels. However, according to Lewin (1947), those affected by the change can start to feel uncertain and begin to question their safety by resisting the change during this stage. Therefore, it is important for leaders to coach and support those stakeholders involved in the change to assist them in coping with the uncertainty that change brings (Shirey, 2013).

The third stage ends when the organization returns to a sense of stability (refreezing), which is required to create the confidence to embark on the next change. Refreezing establishes the desired behavior or change. This stage occurs after the changes result in an ideal state. According to Lewin (1947), refreezing is necessary to stabilize the group at a new equilibrium.

Lewin's three-stage model has been applied to many studies to introduce change (Scheuer, 2015). Scheuer (2015) showed that Lewin's model could be a framework to predict resistance to change while offering solutions to ensure change will be successful. Thus, business leaders can use Lewin's change theory as a framework to implement change in an organization, such as the implementation of a new PMS like the BSC.

Some researchers have challenged Lewin's three-step model. Palmer and Dunford (1996) argued that Lewin's model assumes that changes happen in sequences and progress forward and that managers should know where they are taking an organization. However, these assumptions may not be true for all contexts where change occurs. Kanter, Stein, and Jick (1992) claimed that there is a problem with the language of *frozen* and questioned whether change even passes through this stage.

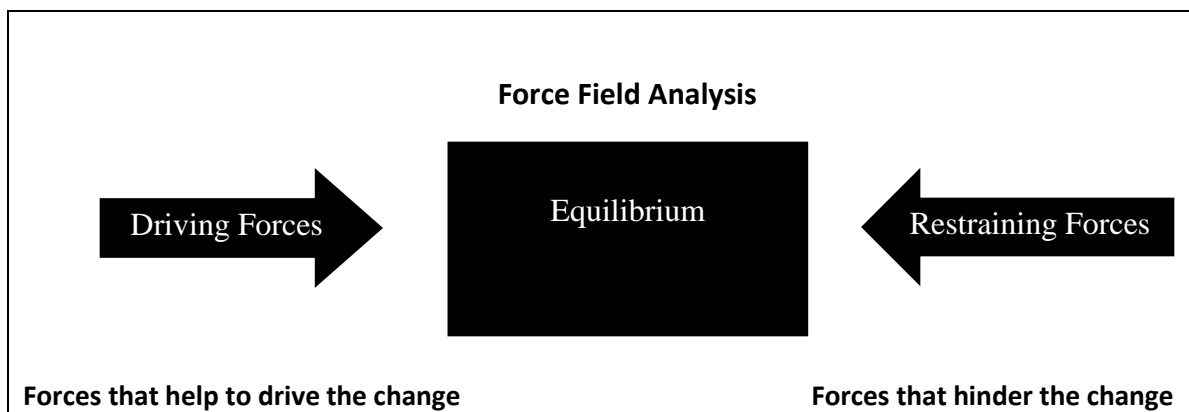
Nonetheless, Lewin's change theory provides guidance to business leaders on how to go about encouraging employees to change. Business leaders can implement the change, but the change will only be effective if the employees involved embrace it. Therefore, business leaders need effective strategies when implementing a change in an organization such as the implementation of a BSC.

According to MacBryde, Paton, Bayliss, and Grant (2014), the BSC is an appropriate framework for monitoring and communicating change initiatives. Al-Haddad and Kotnour (2015) suggested that for a higher change success rate, business leaders need to plan for the change, adapt the necessary critical change success factors, and choose a change methodology, while adhering to the methodology until the organization meets all



the desired outcomes. Al-Haddad and Kotnour (2015) discussed Lewin's force field analysis as one of the change models needed for successful change management.

**Force field analysis.** Resistance to change can be a troublesome obstacle to overcome. In 1951, Lewin advanced a theory, called the force field analysis, focusing on resistance during the process of organizational change. Based on Lewin's theory, two types of forces are embedded in an organization when implementing a change, such as a change in a PMS like the BSC. It is helpful to identify the forces that will affect the process of the implementation of that change. The first force works in favor of or influences the change (driving forces), and the other force opposes or obstructs the change (restraining forces). These forces may ultimately determine the success or failure of the implementation of the change (Shirey, 2013). Figure 1 illustrates Lewin's force field analysis.



*Figure 1.* Lewin's Force Field Analysis.

Based on strengthening the driving forces and weakening the resistance forces that hinder the change, Lewin's model can enhance the success of the implementation of a change initiative (Shirey, 2013) such as the implementation of a BSC. According to

Lewin's analysis, the driving forces are those that influence a situation and tend to initiate a change and sustain it. Potential driving forces include pressure from a manager, incentives, frustration with the current way of doing things, or competitive demands, among others. The restraining forces are those forces that act to hinder or decrease the driving forces. These restraining forces make it difficult to move a change forward and can block the change. However, when the sum of the driving forces equals the sum of the restraining forces, equilibrium will be achieved. Lewin proposed that whenever the driving forces are stronger than the restraining forces, the equilibrium will change; therefore, change can happen. Successful change can be achieved by either strengthening the driving forces or weakening the restraining forces. Consequently, based on the force-field analysis, when implementing a change in an organization, it is helpful for those responsible for the change initiative, such as business leaders, to identify the driving and restraining forces that affect the process of the change implementation.

### **Change Management**

Change is constant in business, and for organizations to compete in the business world, they need to adapt to change and focus intently on the continuous process of improvement to maintain a competitive advantage. Managing change is one of the most critical challenges for business leaders (Overstreet, Hanna, Byrd, Cegielski, & Hazen, 2013). According to Bielinska-Kwapisz (2014), approximately 70% of all change initiatives fail. Additionally, Halm (2014) claimed that 70% of change initiatives fail to achieve their intended outcomes. In this fast-changing business world, it is imperative

that business leaders use effective leadership and strategies to manage change successfully.

Business leaders responsible for change play a critical role in ensuring that change efforts succeed. Kaplan and Norton (1996, 2000) argued the critical role that leaders play when introducing any change management in an organization, like the BSC. Overstreet et al. (2013) stated that the type of leadership style that business leaders possess is an important factor related to an organization's ability to innovate and adapt to change. Mehta, Maheshwari, and Sharma (2014) suggested that successful leaders should do the following regarding change:

- Exercise professionalism and influence to demonstrate leadership abilities;
- Communicate clearly and gain trust through open and honest consultation;
- Show respect and identify with the people affected by the change;
- Recognize and use experience, knowledge, and skills of others;
- Be visibly involved throughout the change process; and
- Be willing and available to answer questions and discuss any aspect of the change process.

Without a shared understanding throughout the organization of what changes need to take place, uncertainty may arise among employees. Providing transparency to the organizational plans regarding change initiatives and involving employees at all levels in developing change efforts decreases uncertainty and increases employee trust in leadership (Matos Marques Simoes & Esposito, 2014). According to Lewis, Laster, and Kulkarni (2013), confidence in leadership's direction is a major factor in employee

acceptance to change. Therefore, without employee confidence in leadership's direction, change initiatives may fail.

Change can be challenging for a company if the employees do not understand and do not accept the change initiatives (Smollan, 2013). Reducing resistance to change may be necessary for successful change to occur. Umble and Umble (2014) asserted that leaders need to manage resistance to change. However, when individuals fail to understand a change initiative, the instinct to resist change becomes evident (Vakola, 2014). To ensure understanding of the required change and deal with possible resistance, an increasing need for communication between leaders and employees is essential. Therefore, strong communication skills for leaders are essential for effective change initiatives (Johansson, Miller, & Hamrin, 2014) such as the implementation of the BSC.

Resistance to change is a normal reaction. According to Johannsdottir, Olafsson, and Davidsdottir (2015), resistance to change can be a way of showing disapproval. When implementing a strategic change, employees and leaders need to work in the same direction, or the implementation of the change will often fail (Johannsdottir et al., 2015).

In addition, when an organization enters into a change process, business leaders must have the support of the employees to achieve success in the implementation of a change initiative (Matos Marques Simoes & Esposito, 2014). For any change process to occur, employee acceptance and readiness needs to be present, which will only occur when the employees understand the benefits of the change (Vakola, 2014). Therefore, there is a need for alignment between the interactions among the different areas of the organization regarding the change, or resistance to the change can occur (Latta, 2015).

Moreover, the implementation of any change process such as a business leader proposed strategic plan needs to have every employee in the organization apprised of all important elements of management strategy (Alqahtani, 2016).

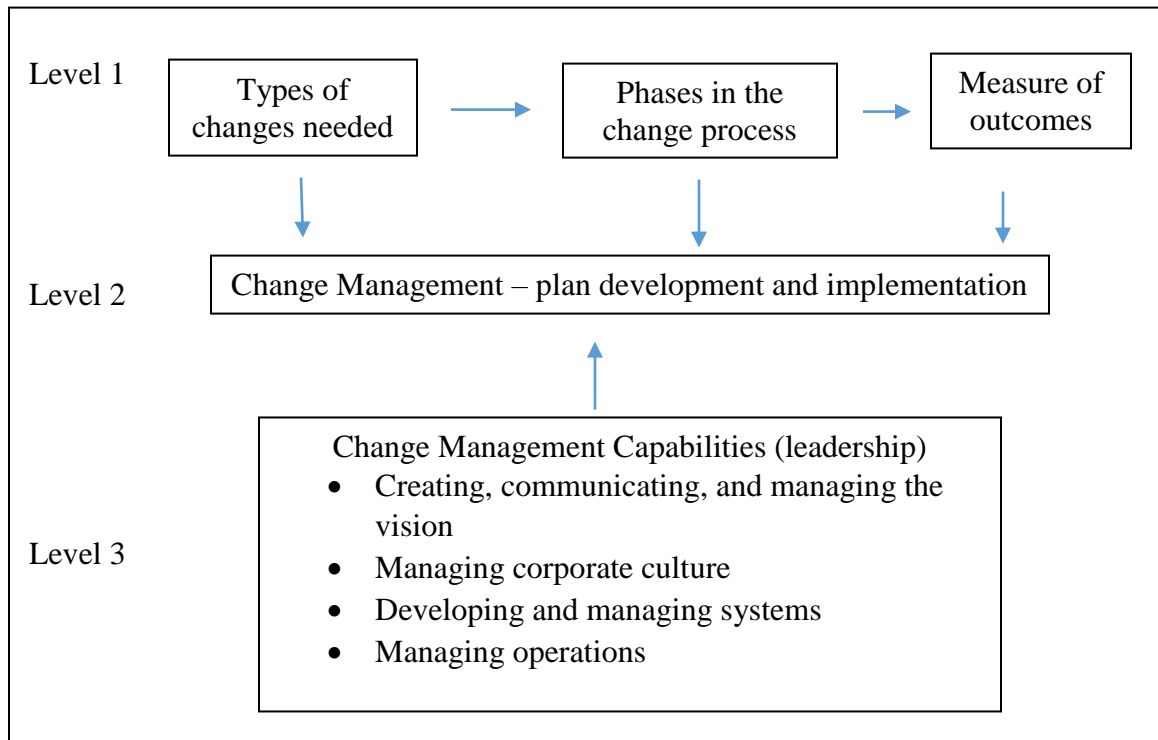
Additionally, leadership alignment and effectiveness have a significant impact on strategy implementation (O'Reilly, Caldwell, Chatman, Lapiz, & Self, 2010). Schaab (2006) explored the effect of leadership behavior on strategy implementation and found a close association between the strategic alignments across all levels of an organization and successful strategy implementation. Alqahtani (2016) claimed that the implementation of a strategy is only possible if all employees in the organization are aware of all the important elements and buy into the proposed strategy. Therefore, business leaders need strategies that ensure employees across all levels of an organization understand the change initiatives such as the implementation of a new PMS.

Change management focuses on the wider impacts of change, particularly on people and how they, as individuals and teams, move from the current state to the future state (Bourda, 2013). Bourda (2013) stated that change management is an approach to ensure that organizational change is smoothly implemented and achieves lasting benefits for the organization.

However, change takes time. Business leaders will encounter change and must be able to adapt quickly to it if they want to stay competitive (Kilkelly, 2014). Effective change management processes include an understanding of the change process, strong leadership initiatives, the right management pool, clear strategies and policies to address the change, strong project management skills, and clear communication regarding

deadlines for the change (Ionescu & Bolcas, 2015). According to Ionescu and Bolcas (2015), having these in place may reduce the resistance to change by employees. Therefore, effective change management processes are essential to successful BSC implementation initiatives since they require business leaders to have clear strategies for implementation.

According to Flamholtz and Randle (2008), the framework for change management consists of three levels and five components as shown in Figure 2. Level 1 consists of the frameworks that build on a model for managing change. This level has three components: recognizing the type of change needed, understanding the phases in the change process, and identifying ways to measure the outcome of the change. Level 2 expands on the theory of change and translates it into an actionable model in the form of a strategic organizational development plan.



*Figure 2.* Framework for leading change management. Source: Flamholtz & Randle, 2008.

Level 3 consists of the change management capabilities possessed by those who need to lead the change effort. There are four skills that managers need to possess: creating, communicating, and managing the company’s vision; managing the organization’s culture; developing the systems needed to support the change efforts; and designing, implementing, and effectively managing daily operations in a way that supports the change efforts. Flamholtz and Randle (2008) stated that it is difficult to find these four skills in a single manager. However, they stated that the successful change depends on having a management team whose members possess all four of these skills. They also believe that the absence of any one of these four skills will negatively affect

the implementation of the change management plan (level 2) and, therefore, will affect the success of the change effort.

### **Performance Management**

Performance management needs to be a critical part of businesses (Kumru, 2012). According to Spekle and Verbeeten (2014), business leaders who use a PMS can affect the difference between organizational success and failure. Additionally, with increasing competition, technology advances, and the need for continuous process improvement, organizations are adopting newer PMSs (Kumru, 2012). The BSC is one such PMS that has been adopted and implemented by many organizations.

Businesses need to measure performance. Traditionally, performance measurement systems relied only on financial measures that typically only focused on short-term financial performance metrics and ratios (Kaplan & Norton, 1996). The main challenge of PMS effectiveness in business is maintaining the balance between operational and strategic management with the use of meaningful measures that are aligned with the overall strategic vision and mission of the Chief Executive Officer (CEO) (Ates, Garengo, Cocca, & Bititci, 2013). The BSC is a strategic PMS that moves organizations away from traditional financial measures to a more balanced approach. Business leaders need a balanced picture of both financial and non-financial measures so that they can view the organization's performance (Ndevu & Muller, 2018).

PMS helps the organization operationalize the vision and mission of the CEO. Otheitis and Kunc (2015) stated that the adoption of a PMS could have an impact on the successful implementation of a company's strategy. Kaplan and Norton (1996) asserted



that the organization's PMS and strategy need to be linked. By linking PMS and strategy, an organization will be able to keep track of their direction, maintain a competitive advantage, and link the goals and strategy of the organization (Kaplan & Norton, 1996).

Implementing an organization's strategy is important for any organization. Successful strategy implementation has been associated with superior organizational performance (Mbaka & Mugambi, 2014); however, organizations are often faced with many challenges when implementing new strategic plans (Hrebiniak, 2006). Some researchers estimate between 50 and 90% of organizations strategic initiatives fail (Cândido & Santos, 2015). According to Miller (1997), more than 70% of new strategic plans fail to be successfully implemented by organizations. However, aligning an organization's strategy with its PMS can assist in translating strategy into action and, thus, produce greater organizational performance (Otheitis & Kunc, 2015).

Leaders who are responsible for executing the business strategy need to ensure that the organization has the required resources and capabilities to effectively implement a strategy. Sterling (2003) indicated a shortage of resources such as personnel, finance, and time as one of the most important factors affecting the successful implementation of a strategy. Additionally, the research of Neilson, Martin, and Powers (2008) examined the organizational capabilities needed in relation to strategy implementation. Their research found that organizations that are successful in implementing strategy focus their efforts on clarifying which decisions and actions their employees are responsible for and ensuring effective information flow across the organization.

These are many reasons for implementing a PMS like the BSC. Gumbus and Lussier (2006) highlighted a case study where the researchers studied a company that had recently implemented a BSC and how they connected it to strategy. The major findings revealed that successful implementation of the strategy was key to the organization's success and that the measures of the BSC represented the strategy (Gumbus & Lussier, 2006). In addition, Gumbus and Lussier (2006) discussed the link between the successful implementation of the strategy and the BSC. Therefore, it is essential for organizations to measure those activities that are important to successfully achieve organizational goals.

According to Kaplan and Norton (1992), the BSC could help businesses translate strategy into objectives that drive performance. Research conducted by Davis and Albright (2004) found that banks that implemented a BSC performed financially better than those that did not use a BSC. Additionally, in a study conducted by Farooq and Hussain (2011) regarding the effect of the BSC and change management on organizational performance in manufacturing and service companies, the researchers found a positive impact on the firm's performance using the BSC.

### **Balanced Scorecard**

Robert Kaplan and David Norton developed the Balance Scorecard in 1992. The BSC addresses the limitations of the use of the traditional performance measurement system (Kaplan & Norton, 1992). The BSC is a performance management tool that enables organizations to translate a company's vision and strategy into implementation (Meena & Thakkar, 2014).

Traditionally, organizations relied mostly on financial measures such as profit, return on investment, and budgets to measure performance (AICPA & Maisel, 2001). However, traditional financial measures may have a deficiency in meeting an effective performance measurement system (Ittner & Larcker, 2001). Kaplan and Norton (2000) found that the use of strictly financial measures has many limitations because of their inherently backward-looking nature and tendency to focus on the short term.

One of the most widely adopted management innovations in all types of organizations is the BSC (Hoque, 2014). The BSC has developed since its inception as a performance measurement tool. Since the formation of the BSC as a performance measurement tool, it has developed into a strategic management tool to help organizations implement the organizational strategy (Kaplan & Norton, 1996). The key role of the BSC is to align the organizational strategy with performance, translating strategy into action (Kaplan & Norton, 1996).

One of the greatest strengths of the BSC is the ability to integrate financial measures such as return on investment and earning per share with the nonfinancial measures of a company. The BSC emphasizes the implementation of a long-term strategy with short-term actions. According to Seal and Ye (2014), the increased use of a BSC by organizations resulted in greater overall performance.

The BSC has attracted the interest of managers, consultants, and academics (Hoque, 2014). Kaplan and Norton introduced the BSC in 1992 through a Harvard Business Review article as a framework for measuring performance. In this study, Kaplan and Norton completed a 12-month study of several organizations and how they manage

performance. From their research, they found that measuring financial measures do not provide an accurate account of the true performance of an organization. For organizational leaders to understand the performance, Kaplan and Norton claimed that there needs to be a balance between financial and nonfinancial measures. This framework led to the creation of the BSC. Initially developed as a multidimensional performance measurement system, the BSC is a collection of financial and nonfinancial measures.

Although widely received by businesses, the original concept of the BSC was not without flaws (Letza, 1996). To overcome the weakness of the first generation scorecard, Kaplan and Norton introduced the concept of strategic objectives. The focus of the scorecard moved to align the measures with strategy. According to Kaplan and Norton (1993), there needed to be a direct “mapping” between each strategic objective placed in four perspectives with one or more performance measures. This strategy mapping inserts different items of organization BSC into a cause-and-effect chain connecting the desired outcome with divers of those results (Kaplan & Norton, 2000).

Kaplan and Norton (1993) followed up their seminal work with another case study analysis that went into more detail regarding how three organizations were implementing and using the BSC. They stated that the organization’s measurement items are within the four perspectives and should be in direct link to the organization strategy.

According to Kaplan and Norton (1992), the BSC includes some measures that allow the managers to have a complete view of the company. The BSC is a tool that can be used to implement a company’s strategy from theory into practice. Additionally, the BSC is a management system that allows organizations to clarify their vision and strategy

and translate them into action (Meena & Thakkar, 2014). However, the BSC has evolved from its early use as a simple performance measurement framework to a strategic management system (Giannopoulos, Holt, Khansalar, & Cleanhous, 2013; Kaplan & Norton 2008). This new strategic BSC can transform an organization's strategic plan and enable business leaders to execute their strategy.

According to Kaplan and Norton (1996), the BSC can translate an organization's strategy into a complete set of performance measures that provides the framework for a strategic management system. Additionally, Kaplan and Norton (1992) stated that the BSC could align the management processes of a business and emphasize the implementation of a long-term strategy. Business leaders use the BSC to focus on critical business issues including measuring performance and evaluating the implementation of an organization's strategy (Kunz, Siebert, & Mütterlein, 2016).

As a widely used management tool, the BSC attempts to provide a clear direction as to what organizations should measure while translating vision and strategy into action (Meena & Thakkar, 2014). As a strategic management system, the BSC defines the strategic connection as integrating performance across the organization while aligning strategic initiatives of the organization (Rompho, 2011). To fully understand an organization's performance, Kaplan and Norton suggested that there needs to be a balance between the financial and non-financial measures.

According to Kaplan and Norton (2000), one of the best practices for a strategy-focused organization using the BSC framework is to align the organization to the strategy. This best practice means creating the right synergies between business units.

Therefore, organizations need the right people in place as well as the correct infrastructure to support its strategy. An additional best practice is to make strategy everyone's job, which means establishing strategy awareness throughout the organization and linking scorecard to employee compensation (Kaplan & Norton, 2000).

Organizations continue to seek to improve key performance indicators such as cost, quality, customer satisfaction, employee turnover or satisfaction. Organizations often tie compensation systems directly to performance improvements in these areas (Snapka & Copikova, 2011). The BSC method is a transparent instrument that ties compensation programs to performance. The BSC method communicates organizational unit's expectation without losing focus on their specific roles in the overall company's strategy. Linking performance measures in the BSC to compensation is important for its success (Kaplan & Norton, 1993).

The advantages of linking the BSC with the performance salary of employees provides clear communication of the organization's objectives to the business units as well as serving as evaluation criteria for top managers (Snapka & Copikova, 2011). By involving all employees in the organization in the development of BSC and linking the BSC performance measures to compensation motivates employees which can be used to develop creative solutions in the achievement of the BSC targets (Snapka & Copikova, 2011). Therefore, if the organization exceeds the BSC targets, this can translate into performance rewards to be shared with all employees who made the valuable contributions necessary for success.

**Balanced scorecard perspectives.** To have a successful strategy, a business needs to set clear strategic goals such as desired financial performance, a portrayal of customers, internal processes within the company, and the competencies of employees (Constandache & Chiru, 2015). Business leaders who use the BSC focus on strategy and vision over control of financial indicators (Kaplan & Norton, 1992). However, business leaders need a balanced picture of both financial and non-financial measures so that they can view the organization's performance across different perspectives (Ndevu & Muller, 2018). The BSC focuses on both financial and non-financial indicators and establishes measurable goals to move the organization forward (Kaplan & Norton, 1992).

As a strategic approach to a performance management tool, the BSC assists managers in translating their strategies into an organizational vision by assessing key performance measures from four perspectives of performance (Alao, 2013). The four perspectives to the BSC are customer, business process, financial, and learning and growth (Meena & Thakkar, 2014). The four perspectives of the BSC serve as the framework for organizations to begin using the BSC. Davis and Albright (2004) stated that business leaders use the four BSC perspectives to achieve strong performance.

The BSC model shown in Figure 3 illustrates that an organization should be viewed from these four perspectives. Kaplan and Norton suggested measuring organizational performance in these four perspectives because doing so enables business leaders to gain a complete view of performance measurement (Sainaghi, Phillips, & Corti, 2013). Therefore, the four perspectives offer business leaders a framework for

implementing the BSC by balancing the financial and non-financial measures. The four perspectives are explained below.

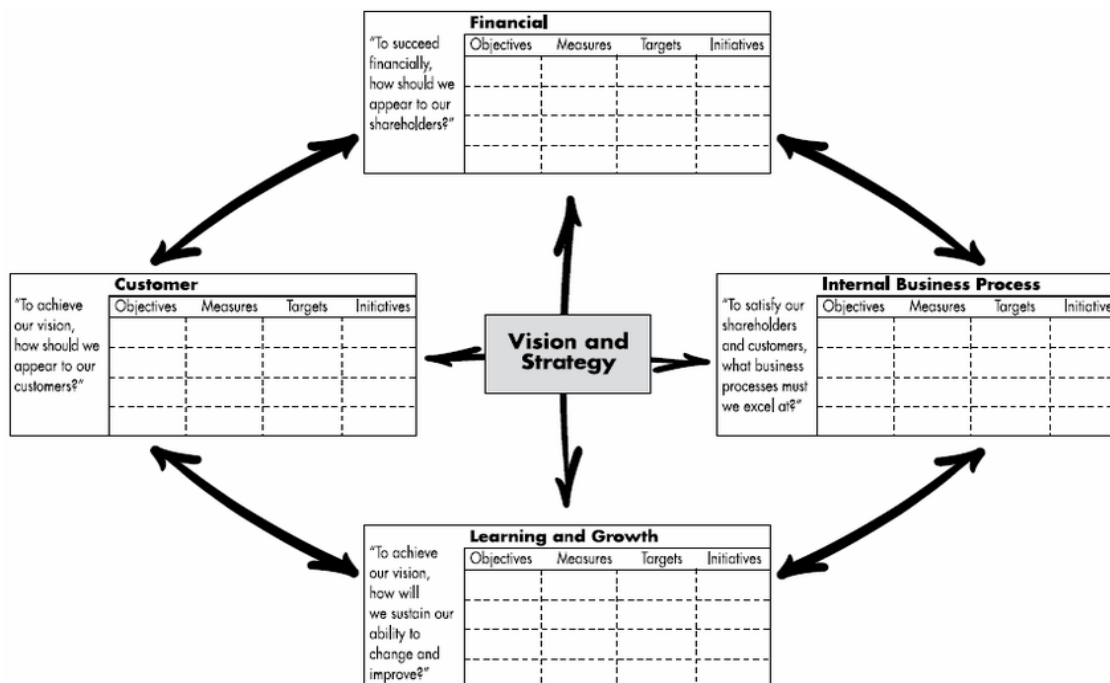


Figure 3. The four perspectives of the Balanced Scorecard. Source: Kaplan & Norton, 1996

**Customer perspective.** How do customers see us? A company's performance from its customers' perspective has been a priority for business leaders (Kaplan & Norton, 1992). The customer perspective focuses on the customer's opinion of the company and how the company wants to be viewed by its customers (Kaplan & Norton, 1996). Performance measurements for this perspective include customer satisfaction and the types of processes for which an organization provides a product or service to its customers. According to Santos (2006), the customer perspective identifies what factors are important in the design of the customer such as customer service, responding quickly and confidently to customer requests, and quality and performance. This perspective of



the BSC aims to increase value for the customer. Therefore, organizations are required to understand the needs of their customers, produce quality of service, and satisfy their customers.

**Internal business process perspective.** What must we excel at? The internal business process perspective is the most critical for the success of any organization (Khatoon & Farooq, 2015). The internal business process perspective focuses on how well the business is running and the activities an organization undertakes to satisfy its customers and shareholders. Performance measures based on this perspective allow managers to know whether the products and services satisfy the customer's expectations. According to Kaplan and Norton (1996), it may include both short-term and long-term objectives. Therefore, in this perspective, the BSC allows business leaders to know how well the organization is doing and whether or not their services have good products according to the expectations of their customers.

**Financial perspective.** How do we look to shareholders? The financial perspective deals with those factors for an organization that can create growth and sustainability and evaluates the profitability of the strategy (Khatoon & Farooq, 2015). This perspective refers to the financial view of a company as presented to its shareholders and whether the strategy, implementation, and execution of the company are contributing to the bottom-line improvement of the firm (Kaplan and Norton, 1992). The financial performance measure provides information based on company results of past activities that deal with growth, profitability, and shareholder value. According to Kaplan and Norton (1996), the financial perspective must tell the story of the strategy. Additionally,

the financial perspective evaluates the cost-effectiveness of the strategy that will allow an organization to evaluate and measure its results (Santos, 2006).

**Learning and growth perspective.** Can we continue to improve and create value? The learning and growth perspective comprise of employee training and cultural attitudes related to both individual and organizational self-improvement (Kaplan and Norton, 1992). It focuses on the capabilities and skills that the company must excel in to achieve internal business processes that create value for their customers and shareholders. The performance measures used for this perspective include employee education and skill level, employee satisfaction, and retention. The main focus of this perspective is on investing for the future such as new equipment and product research and development (Kaplan & Norton, 1996). According to Ilyasin and Zamroni (2017), the learning and growth perspective can include such issues as employee satisfaction, hours of employee training, and alignment of employee skills with jobs, thus making this perspective important to the success of the BSC as it involves employee skills.

The four perspectives of the BSC serve as the structure and framework for an organization wanting to begin using the BSC. The four perspectives also allow management to identify strong and weak points in their organization's performance and possibly areas of opportunities for improvement in each of the perspectives. Additionally, the four perspectives are linked to the organization's strategy and create a holistic model of its strategy that allows all employees to see how they can contribute to the success of the organization (Rompho, 2011). According to Manica, Manica, Teixeira de Souza, &

Solange da Silva (2017), it is necessary to continuously adjust the strategy and change it when necessary to answer the four questions of the perspectives.

The BSC is a set of quantifiable measures that aim to monitor and manage a company's strategic performance (Ratnasingam, 2009). The BSC supplemented financial measures which display the results of actions already taken, with operational measures such as customer satisfaction, internal processes, and innovations (Coe & Letza, 2014). To improve the results of the financial perspective of a company, an improvement in the internal business perspective is needed, which consequently improves the customer's perspective and significantly improves the innovation and learning perspective. Additionally, the main objective of the customer, internal business, and the innovation and learning perspectives is the focus on financial targets and objectives which deal with growth, profitability, and shareholder value.

**Balanced scorecard benefits.** Research conducted by different authors revealed that the BSC had been used successfully to manage long-term strategy (Quesado et al., 2018). Additionally, according to Kaplan and Norton (1996), the use of the BSC in the development of strategic organizational initiatives assists leaders and managers in focusing on the issues that promote growth for the organization. For Kaplan and Norton (2000), the BSC emphasizes the importance of the company's strategy as a framework for future action on which to focus all its resources to achieve the objectives of the organization.

At the organizational strategy level, it is important for the entire organization to contribute to the achievement of companies' strategic objectives. According to Lueg

(2015), the BSC can help an organization translate the mission and strategy into concrete actions as well as facilitate internal communication of the strategy, vision, and strategic objectives. These concrete actions allow all the members of the organization to concentrate on the organization's strategic priorities. According to Olve, Roy, & Wetter (2002), when implemented correctly, the BSC allows the organization to communicate the individual contribution of each employee. Table 1 displays a summary of additional benefits and strengths that may result from the implementation of the BSC in organizations.

Table 1

*Benefits and Strengths of the Balanced Scorecard*

<b>Benefits</b>	<b>Strengths</b>
Creating a business model and translating it into actionable items on how to achieve them while enabling consensus for the entire organization.	By clarifying and translating the mission and strategy into manageable items for the entire organization, the balanced scorecard assists the organizational consensus in relation to its strategy.
Clarifies how daily actions affect the short and long-term.	It translates the strategy in operational terms by communicating the strategic objectives in practical terms and enables them to be linked to each other through cause-effect relationships.
Once the balanced scorecard is implemented, it may be used to communicate the organization's strategy.	The balanced scorecard enables the budget to be linked to the organizational strategy through the allocation of adequate resources to achieve objectives.
The management team can use the balanced scorecard to compare the plans and the current results of the organization to help reassess and adjust both the strategy and action plans. Therefore, the balanced scorecard is a tool to learn about the business.	By comparing the organization's plans and results with the objectives of evaluating and modifying the strategic objectives, indicators and action plans, a balanced scorecard is a learning tool for the organization.
Supports the objectives and organizational strategies of the company.	There is the possibility of implementation in any type of entity.
The balanced scorecard complements the financial measures of the organization with the non-financial ones. Additionally, it is a structured model that provides operational flexibility at all levels of the organization.	The balanced scorecard is a simple model, adhering to the principles and foundations of performance measurement by providing a broad view of how to implement a performance measurement system within a company.

Note. Adapted from Olive & Borda; and Santos & Fidalgo referenced in "Advantages and contributions in the balanced scorecard implementation" by Quesado et al. 2018. *Intangible Capital*, (14), pp. 186-201. Reprinted with Permission.

The BSC is a viable tool for managers and an ideal strategic management model that makes it possible to link the mission and strategy of an organization to performance measures. According to Quesado et al. (2018), by linking the mission and organizational strategy, the BSC can increase employee morale. Additionally, because the implementation of the BSC should involve all levels of the organization in reaching the common goals, this can promote a spirit of cooperation among employees (Quesado et al., 2018). Additionally, a study by Calderòn, Hurtado-González, Palacios, Galàn (2014), concluded that with the BSC's implementation, the employees are better informed about the decisions that the organization makes and can add greater communication and understanding of the employees about the company's strategy. Lastly, the BSC helps to improve communication between senior management and lower-level employees. Therefore, the BSC can assist an organization in building a high-performance culture within the organization (Niven, 2006).

Putting the BSC to work requires companies to have clear goals for time, quality, and performance and service to their employees and then translate those goals into specific measures (Kaplan & Norton, 1992). For example, customer-based measures are important but translating them into measures of what the company must do internally to meet its customers' expectations is needed. To achieve the organizational goals, managers need to develop clear target measures that influence employees' actions at the lower levels of the organization. Therefore, the target measures link management decisions with the action taken by the employees that affect overall organizational objectives and performance (Kaplan & Norton, 1992). Additionally, this creates

accountability and transparency across the organization because all employees are clear on what the expectations are.

When fully implemented, the BSC aligns everyone in the organization so that all employees understand how and what they can do to support the strategy (Rompho, 2011). According to Rompho (2011), the BSC can also be used as a basis for compensation or incentives and provides feedback to management as to whether the strategy is working or if they need to change strategic direction.

Many companies have begun to adopt the BSC when they have verified that it enables them to improve their performance. Through a comprehensive literature review, numerous works refer to the advantages, strengths, and contributions of the BSC for an organization. Additionally, the BSC is an adequate tool that reflects the strategic vision of an organization, helping them to transform the mission and strategic objectives into action (Quesado et al., 2018). Despite a large number of advantages associated with the implementation of the BSC, some studies have highlighted the barriers that can prevent or limit the BSC chances of success.

### **Balance Scorecard Implementation**

A review of the literature regarding the BSC implementation does not suggest one best way to implement it. However, findings from the literature does provide guidance to managers on various ways to implement the BSC. Kaplan and Norton (2008) formulated six steps as a guide to the implementation of the BSC: (a) develop the strategy; (b) plan the strategy; (c) align the organization; (d) plan operations; (e) monitor and learn; and (f) test and adapt. However, much of the literature regarding implementation tends to focus

on the physical process of implementation (Olszak & Ziemia 2007) or the processes and procedures to avoid and follow to complete successful implementation of a project (Shah, Khan, Bokhari, & Raza, 2011). The literature does suggest that different authors have expressed the need to develop studies regarding the implementation of the BSC since it is an area that has not yet been extensively explored (Lueg & Julner, 2014; Lueg, 2015).

As research continues to grow around the successful implementation of a project, researchers have developed new theories relating the importance of critical success factors when attaining overall project success. Critical success factors (CSF) are often used to incorporate the processes and procedures of implementation. Ahmad, Haleem, and Syed (2012) refer to the critical success factors as the factors needed at the most basic level for a project to achieve success. Therefore, the absence of any required CSF will result in the project failing.

Yamin and Sim (2016) stated that the critical success factors of circumstances, conditions, events, or inputs lead to the successful implementation of a project. Additionally, the research of Pinto and Slevin (1987) identified 10 critical success factors as a framework to successful project implementation. The authors identified the following 10 key critical success factors: (a) project mission; (b) top management support; (c) communication; (d) monitoring and feedback; (e) technical tasks; (f) client consultation; (g) project schedule; (h) personnel recruitment, selection, and training; (i) troubleshooting; (j) client acceptance.

There have been many studies on BSC implementation in an attempt to identify the CSFs necessary for successful implementation. For example, the research of Ghaderi,



Saeednia, and Doost (2011) investigated the BSC factors affecting implementation in a railway sector and found three overall factors that played a major role in the success and/or failure of the BSC implementation. The factors identified were top management support, staff factors, and organizational factors. Additionally, the research conducted by Northcott and Ma'amora Taulapapa (2012) also found top management support as a major CSF along with the length of development, communication, and introducing the BSC as a means of compensation. The work of Kaplan and Norton (2000) also confirmed these CSFs.

Rompho (2011) found that the major reason for implementation failure was the frequency in which the organization had changed its strategy. Rompho (2011) went on to explain that changing strategy often caused the BSC to be unable to change the four perspectives fast enough to keep them current with the strategy, thereby making the BSC ineffective. Additionally, a study by Ahmad et al. (2012) identified top management support, training, project management, and a balanced team as CSFs that need to be present for successful implementation.

### **Balanced Scorecard Implementation Barriers**

Despite the BSC's worldwide acceptance and recognition as a powerful management tool by companies, CEOs, and managers the success of the BSC is quite low. While numerous organizations have adopted the BSC, many organizations have encountered problems with trying to implement the BSC in their business (Rompho, 2011). The problems that organizations encounter when trying to implement the BSC can range from technical, to social, to conceptual issues (Madsen & Stenheim, 2014).

Leaders in organizations may encounter different types of barriers in the BSC implementation process (Antonsen, 2014). According to Kaplan and Norton (2000), BSC implementations fail because organizations encounter visionary barriers where the workforce does not understand the strategy. Kaplan and Norton (2000) also attest that management barriers where leadership spends little time discussing strategy with employees may have a negative effect on BSC implementation. Additionally, resource barriers where the organization does not link budget to strategy and people barriers where few managers have incentives linked to strategy also are possible causes for BSC implementation failure. Appropriate employee incentives are necessary to motivate the organization, culture of productivity, and knowledge sharing that is needed for successful change implementations like the BSC (Bolton, Brunnermeier, & Veldkamp, 2013).

**Leadership factors.** Top management support is critical to any organizational initiative. A review of the literature indicates that effective BSC implementation requires top management support (Ahmad et al., 2012; Rompho, 2011). Additionally, Niven (2006) stresses the importance of top management for the success of the BSC initiative. Olve, Petri, Roy, and Roy (2003) state that the lack of top management support will have a negative effect on every BSC initiative. Management should support and stand behind initiatives such as the BSC since the BSC is a tool for executing an organizational strategy (Olve et al., 2003).

Top management should also explain and communicate with other members of the organization as to why the BSC is important to the business. To increase credibility, leaders must believe and trust that the BSC initiatives will improve the organization.

Niven (2006) confirmed that if management does not give enough support and attention to the BSC implementation process, employees will soon believe it is a project that is not worth their time.

**Education/training.** The BSC is a tool to operationalize the strategic vision of top management and facilitate communication and expectations, as well as timelines and deliverables, throughout all level of the organization, coordinating management vision with organizational processes to translate strategy into action (Kaplan & Norton, 1993). Othman (2009) states that often organizations do not understand what the BSC is and what its implementation involves. Othman (2009) also believes that it is difficult to study the BSC because there is no consensus on what the BSC is all about since it had different meanings at different times. For example, in the early 1990s, the BSC focused on developing financial and non-financial measures of performance. In the mid-1990s the BSC transformed to aligning the measures with strategy and then later took on its current shape as a strategy implementation tool.

It is important for an organization to learn as much as possible about the BSC if it wants to implement it successfully. A lack of education by top management and by the team members who is tasked with building and implementing the BSC can certainly be a cause of failure. According to Niven (2006), after an organization decides to implement the BSC, many believe that a business can accomplish it without much learning. Additionally, Niven (2006) noted that due to the BSC simplicity, many managers and those charged with designing and implementing the BSC often believe that education and

training are not required. However, Niven believes that such a conclusion will certainly harm the BSC initiative and lead to failure.

Training, such as workshops, is another essential factor in the successful implementation of the BSC (Lilian Chan, 2004). The research of Mcadam and Walker (2003) compared the BSC implementation in many companies. Their research found that companies that conducted training for their employees were more likely to implement the BSC successfully.

**Communication.** Kaplan and Norton (1996) stated that a properly developed BSC communicates strategy to all the organization and aligns departmental and individual objectives to long-term strategic objectives. Therefore, to ensure the alignment of individual performance to organization strategy, the construction of the BSC should be properly communicated (Kaplan & Norton, 1996). Niven (2006) believed that even though there is no predefined plan or template for all organizations that shows how to build a BSC, communicating the BSC plan needs to be shared with everyone in the organization along with the targets, timelines, and deliverables to be achieved.

**Organizational strategy.** Organizational strategy influences all employees of an organization and guide all actions and decisions toward the organizational goals (Niven, 2006). For this study, strategy change can be defined as the key objective of an organization that describes how the organization plans to enhance shareholder value, make a profit, and add external and internal investment to convince the customer to do business with the organization (Kaplan & Norton, 1996). Kaplan and Norton highlighted the necessity of the organization's strategy in the creation of the BSC. It is important for

each of the key performance indicators of the BSC to be linked back to the strategy, otherwise, the BSC will not be effective.

Even though strategy change has not been extensively researched in conjunction with the BSC, Gumbus and Lussier (2006) researched an electronics company that had implemented a BSC and how they connected it to their strategy. The major findings of this case study were that successful execution of the strategy was key to the organization's success. Additionally, the authors stated that the BSC should be a team-based ongoing process used for continuous improvement. Successful execution of strategy is what many organizations strive for and, therefore, a major reason for implementing a performance system such as the BSC.

Additionally, Kaplan and Norton (1996) discussed the importance of linking the BSC perspectives to the overall organizational strategy. Linking strategy to the BSC is important because it represents a holistic view of the strategy on a scorecard and allows employees to see how well the organization is delivering on the strategy. It also gives management a view of organizational performance and shows where improvement needs to be made (Kaplan & Norton, 1996). Therefore, the successful execution of strategy is what most businesses are looking for when implementing a strategic PMS such as the BSC.

### **Transition**

In Section 1, I introduced the issue of the high failure rate associated with executing a business strategy. I presented a brief introduction to the background of the problem while identifying the specific business problem regarding the lack of strategies

by business leaders for effectively implementing the BSC. I also presented the research question and the interview questions that was used for this study. Additionally, in Section 1, I included the nature of the study, the conceptual framework, and the significance of the study pertaining to possible contributions to business practices and implications for positive social change. I concluded Section 1 with a literature review of research relevant to the objectives of this qualitative case study. In Section 2, I will describe the details for conducting the study. I will address the role of a researcher and the participants in the study, research methodology, research design, population, sampling, and ethical research. The section will also encompass the data collection instruments, collection techniques, data organization techniques, data analysis, and validity and reliability of the research. In Section 3, I will present the findings of this study, the implication for social change, recommendations for future research, and a reflection of my experience with the doctoral study.

## Section 2: The Project

The objectives of this qualitative case study were to explore strategies that manufacturing business leaders use to effectively implement a BSC. Section 2 contains information on the research design and the research method. In addition, this section includes the purpose statement, the role of the researcher, participants, population, and sampling. The data collection process in this section encompasses the organization, data analysis, and assurance of reliability and validity of my study.

### **Purpose Statement**

The purpose of this qualitative, single case study was to explore the strategies manufacturing business leaders use to effectively implement a BSC. The target population consisted of business leaders from one manufacturing company in Southeast Wisconsin who have successfully implemented BSC in their business. The implications for positive social change include the ability to improve organizational performance, sustainability, and profitability, which may lead to new employment opportunities and promote prosperity for local families and the community.

### **Role of the Researcher**

The role of the researcher is to function as the main instrument for the data collection process and to maintain strict adherence to ethical guidelines (Yilmaz, 2013). Marshall and Rossman (2016) stated that the role of the researcher is a facilitator and the primary instrument for data collection to ensure in-depth description and to conduct an analysis of the answers to the interview questions. According to Collins and Cooper (2014), the role of a researcher is to assist in determining research results. My role as the

researcher in this study was to act as the main instrument responsible for the data collection process.

My prior experience relevant to the topic and research, includes change management initiatives in the academic environment. The partnering organization for this study operates in the manufacturing environment outside the parameters of my personal experience, which assisted in mitigating bias. Additionally, I had no personal or professional connection to the participants, which assisted in avoiding any conflicts of interest to ensure my actions remained ethical. Researchers must reduce or eliminate bias through accuracy in data collection (Guercini, 2014). To further mitigate personal bias, I recorded interview responses and verified the meaning of the participants' responses regarding the strategies used for effectively implementing a BSC.

When conducting a study, ethical interview practices help to protect human subjects (Stichler, 2014). A primary role of the researcher is to adhere to and preserve the principles of the Belmont Report protocol, which protects human subjects, specifically those considered vulnerable (McLaughlin & Alfaro-Velcamp, 2015). To preserve the ethical standards throughout this study, I adhered to the three fundamental principles of the Belmont Report, which are (a) respect for persons, (b) beneficence, and (c) justice (National Commission for the Protection of Human Subjects in Biomedical and Behavioral Research, 1979).

Researchers may already have a good understanding of the subject before conducting their research, which can make them vulnerable to bias because of preconceptions (Yin, 2017). To mitigate bias, researchers should be aware of their



preconceptions (Yin, 2017). Therefore, to mitigate potential bias, I ensured awareness of my preconceptions and was open to evidence against my preconceptions. To limit personal bias, researchers can use an interview protocol (De Ceunynck, Kusumastuti, Hannes, Janssens, & Wets, 2013). To enhance each interview session and lower the likelihood of my personal biases, I followed an interview protocol. According to Yin (2017), the interview protocol is an appropriate instrument for increasing reliability and check the accuracy of the data collection process. The interview protocol (Appendix B) for this study ensured consistency during the interview process. By using an interview protocol, I was able to mitigate bias because I consistently used the same interview process for all participants.

### **Participants**

Participants in a qualitative study must meet certain eligibility criteria (Hays & Wood, 2011). Qualitative researchers select their participants for their experience, knowledge of the phenomenon, and their ability to meet the established research objectives (Yin, 2017). The eligibility criteria to participate in this case study was middle and senior business leaders from one manufacturing company located in Southeast Wisconsin who led a successful BSC implementation initiative.

Strategies for gaining access to the participants began after receiving Institutional Review Board (IRB) approval from Walden University. For this study, my strategies for gaining access to participants was to have the partnering organization send an e-mail invitation (Appendix A) to all potential participants.

Building a working relationship and trust with each participant is essential to successful qualitative research (Swauger, 2011). According to Check, Wolf, Dame, and Beskow (2014), qualitative researchers should develop a working relationship and establish trust with their participants. To do so, researchers should make personal contact with the participants (Collins & Cooper, 2014). The strategies I used to establish a working relationship with the participants were to first introduce myself and then explain the purpose of the study. According to Kotter (1995), the researcher's topic needs to be understood by the participants in a study.

Qualitative researchers need to select participants who are knowledgeable in the subject area related to the overarching research question, are familiar with the research phenomena, and can answer the research question (Merriam, 2014; Yin, 2017). To answer the research question to this study, I ensured the selected participants understood the phenomenon and had used strategies to effectively implement BSCs.

## **Research Method and Design**

### **Research Method**

I selected a qualitative method for this study. According to Khan (2014), a researcher identifies the process or strategy to acquire knowledge about the topic with the research methodology. The three types of research methods are (a) qualitative, (b) quantitative, and (c) mixed (Chatha, Butt, & Tariq, 2015; Moustakas, 1994). Qualitative researchers gain a better understanding of the meaning of the real-life experiences from the perspective of participants (Maxwell, 2013; White & Drew, 2011). Using a qualitative method may allow for a better understanding of a phenomenon (Robinson,

2014). A qualitative method is best for capturing experiential data based on personal insight and experiences (Chowdhury, 2015). Through a qualitative method, participants can express their voice regarding the research topic (Galloway, Kapasi, & Whittam, 2015). I used a qualitative method to explore a phenomenon regarding the strategies used in the successful implementation of the BSC.

A quantitative method is appropriate when a researcher is testing a theory or hypothesis examining relationships between variables (Bernard, 2013). A mixed-method approach combines qualitative and quantitative methodologies. According to Mayoh and Onwuegbuzie (2015), researchers use a mixed-method approach when a single method, like qualitative or quantitative, would not allow for adequate exploration of the phenomenon. Quantitative and mixed methods rely on statistical data (Guest, 2013). Because there will be no statistical data collection to prove or disprove hypotheses, neither quantitative nor mixed methods were appropriate for this study.

### **Research Design**

A single case study was the most appropriate research design for this study. According to Yin (2014), a single case study design is consistent with the purpose of exploring and understanding a real-world phenomenon within its natural context. Using a single case study design, researchers explore a specific, complex problem in the real world (Khan, 2014). Qualitative case study methodology provides tools for researchers to study complex phenomena (Baxter & Jack, 2008). In a case study design, a researcher considers the voice and perspective through the eyes of the participants and the context of the situation (Cronin, 2014). Using of a single case allowed me to understand the

decisions made by middle and senior business leaders in one organization for the successful implementation of the BSC by exploring the real-life phenomena through the eyes of business leaders.

Qualitative researchers can also conduct research through ethnographic design, phenomenological design, narrative design, and grounded theory (Vaismoradi, Bondas, & Turunen, 2013; Yin, 2017). I considered each of these designs and found case study most appropriate for this study because I was exploring strategies for effective BSC implementation. The ethnographic design focuses on events that affect a cultural group in a natural environment over a prolonged period (Wilson, 2012). Additionally, an ethnographic design captures the culture of the group by direct participation (Lewis, 2015). Therefore, ethnographic research was not an appropriate design for this study because it focuses on cultures.

Central to phenomenological research is the exploration and understanding of the lived experiences of participants in a specific phenomenon (Osborn & Smith, 2011). Budd and Velasquez (2014) claimed that phenomenological design is a philosophy rather than the experience of participants. According to Wagstaff and Williams (2014), a phenomenological design is ideal when many participants are involved in a study. The phenomenological design was not appropriate because I was not investigating the lived experiences of the phenomenon.

I also considered narrative design and grounded theory but did not find either of these designs appropriate for the study. Researchers using a narrative design have participants retell life events through narrative or stories (Rooney, Lawlor, & Rohan,

2016). According to Zarif (2012), grounded theory allows a researcher to develop a theory by exploring the actions of the participants based on interaction with a large number of people. Researchers should use grounded design when developing a theory (Hanson, Balmer, & Giardino, 2011). Neither narrative design nor grounded theory were appropriate for this study.

Ensuring data saturation occurs is essential when conducting a qualitative study (O'Reilly & Parker, 2013). According to Fusch and Ness (2015), data saturation occurs when a researcher does not identify any new information or themes and when another researcher could replicate the study. Additionally, data saturation occurs when data from several participants reveal common characteristics (Fusch & Ness, 2015; Morse, 2015). According to Marshall and Rossman (2016), member checking and follow-up interviews offer researchers a method to help achieve data saturation. To aid in achieving data saturation, I used member checking.

### **Population and Sampling**

For this qualitative case study, I employed a purposeful sampling strategy to select participants for my study. Qualitative researchers use purposeful sampling to select participants who are knowledgeable and best suited for exploring the phenomenon (Lotz, Jox, Borasio, & Führer, 2015; Merriam, 2014). The purposeful sampling method is appropriate when seeking information about a phenomenon when the participants have critical insight regarding the research question (Loh, 2015). For these reasons, I used a purposeful sampling in this study.

Researchers use purposeful sampling to enhance the richness of information using a small sample size (Palinkas et al., 2013). Additionally, Palinkas et al. (2013) indicated that small sample size is adequate for qualitative studies. To gain an in-depth understanding of the research topic in a qualitative study, researchers should focus on the wealth of the data instead of the quantity (Marshall & Rossman, 2016). Marshall and Rossman (2016) stated that the use of a small sample is reasonable when a researcher wants to achieve quality and reach a complete understanding of the study phenomenon. I used a sample size of three participants who were middle and upper business leaders and who had successfully implemented the BSC in their business. I also reviewed available relevant public company documents to gain a deeper understanding of the phenomenon of BSC implementation.

The goal of qualitative research is to achieve data saturation or to reach the point where no new information or themes are revealed (Winter & Collins, 2015). Additionally, the purpose of data saturation is to assure qualitative research rigor (Morse, 2015). Harvey (2015) stated that when conducting case study research, data saturation occurs with the use of multiple sources of data. For my research, I used three business leaders from one manufacturing organization to collect data along with public company documents to explore the successful strategies that manufacturing leaders use to implement a BSC.

The number of participants in any study does not ensure data saturation. However, according to Fusch and Ness (2015), when considering a small sample size in a qualitative study, researchers should ensure data saturation to support the validity of the

research findings. Fusch and Ness (2015) also suggested the use of member checking to aid in achieving data saturation. I used member checking follow-up interviews to aid with collecting in-depth data during the interview process.

An interview setting must be comfortable for the research participants (Marshall & Rossman, 2016). Doody and Noonan (2013) suggested conducting interviews in a quiet place where the participants would feel open to express themselves without fear. The location for the interviews must also be convenient and private for the participants (Robinson, 2014). For this study, to ensure the participants are comfortable, I requested that the participants determine a private location not at their place of business for their interview. According to Elwood and Martin (2000), empowering participants to choose their interview location helps to promote open and honest dialogue during the interview. Therefore, I conducted each interview face to face at a convenient time for the participant in a private area away from the participant's place of employment to accommodate the business leaders' schedules.

### **Ethical Research**

An informed consent process ensures that each participant is fully aware of all details of the proposal (Knepp, 2014). For this study, each participant received an informed consent form, which I reviewed before the start of the interview. This form outlined pertinent details of the study including the objectives of the study, the procedure of the interview process, risks and benefits of being in the study, withdrawal information, participant confidentiality, and compensation. Thus, participants were able to either

confirm acknowledgment of the details and participation in the study or decline further participation.

Participants were free to withdraw at any point in the research process. According to Connelly (2016), participants should know they have the right to withdraw from a study. Participants should be free to withdraw from a study at any point in the research process without penalty by communicating their intent to withdraw (Robinson, 2014). Participation in this study was voluntary, and I did not offer any incentives for participation in the study.

I ensured that the ethical protection of the participants was adequate. Ensuring each participant's confidentiality is an important aspect of conducting interviews for a qualitative study (White & Drew, 2011). I respected the confidentiality and privacy of each participant and did not disclose their identities. I assigned a letter and numeric code to each participant to ensure confidentiality (P1, P2, and P3). The names of all participants, the identity of the organization, signed informed consent forms, and interview recordings and notes will remain stored on a password-protected thumb drive in a locked storage cabinet for 5 years. After the 5 years, I will destroy the flash drive and shred any hard copies of any data collected. The Walden IRB approval number was 09-23-19- 0301838.

### **Data Collection Instruments**

I was the primary data collection instrument for this study. In qualitative research, the researcher is the primary data collection instrument and is actively involved in the collection of data from the interviews (Alshenqeeti, 2014). Researchers use the data



collection instruments to gather data from participants that provide insightful information to help explore the research question (Khan, 2014). Researchers can use the data collected from interviews to gain a deeper understanding of the phenomenon under study (Rowley, 2012; Tsang, 2014). The data collection techniques for this study consisted of face-to-face semistructured interviews with open-ended questions and follow-up member checking of data interpretation and review of available relevant public company documents such as annual reports, company newsletters, and mission and vision statements to gather data.

Zin, Sulaiman, Ramli, and Nawawi (2013) used semistructured interviews to determine key strategies used by companies that successfully implement the BSC. Likewise, Ndevu and Muller (2018) used semistructured interviews to determine that BSC is a performance management tool that enables organizations to clarify their vision and strategy and translate them into goals or actions. Additionally, according to Doody & Noonan (2013), semistructured interviews may allow opportunities to explore new information about the research topic. Therefore, I used semistructured interviews to explore the strategies business leaders use for effectively implementing a BSC.

I gathered documents from the organization's website regarding the strategies business leaders use for the successful implementation of the BSC. According to Houghton, Casey, Shaw, and Murphy (2013), researchers can use document data to increase the quality and accuracy of the information obtained.

I enhanced the reliability and validity of the data collection instrument by following an interview protocol (Appendix B). Yin (2014) noted that an interview

protocol is an important instrument to the interview process. The interview protocol consisted of seven open-ended interview questions. Follow-up member checking is a common process used to validate accuracy and the meaning of participant responses to the interview questions (Houghton et al., 2013). According to Harvey (2015), member checking consists of the researcher presenting preliminary findings and interpretation of the data with the participants to ensure that a researcher captured the meaning of what the participant said. Researchers use member checking to validate the accuracy of the interview recordings (Harvey, 2015). Member checking allowed me to validate the information collected during the semistructured interviews and allowed the participants the opportunity to view my interpretation of the interview and make any adjustments.

### **Data Collection Techniques**

Yin (2014) noted that there are six sources of data collection, which are (a) interviews, (b) direct observations, (c) documentation, (d) archival records, (e) participant observation, and (f) physical artifacts. Yin (2014) also recommended that researchers should collect data from multiple sources. Additionally, Fusch and Ness (2015) stated that methodological triangulation is combining multiple sources of data collection to support the findings of the study. Therefore, I used interviews with open-ended questions and review of public company documents as my collection techniques in this study.

The primary data collection technique used in this study was semistructured interviews. Doody and Noonan (2013), stated that the advantage to interviews is the interaction between a researcher and participants which allows the participants to explore their experience and communicate in-depth information. Deakin and Wakefield (2014)

stated that a face-to-face semistructured interview is an ideal way for collecting qualitative data. Semistructured interviews allowed me to ask open-ended questions, and follow-up with probing and clarifying questions, focusing on the participant's perspectives. Additionally, the use of semistructured interviews further permitted me to explore strategies business leaders use to effectively implement a BSC.

The use of a semistructured interview offers a researcher several advantages in collecting data. An advantage of the use of semistructured interviews with open-ended questions as a data collection technique is the opportunity for the participants to internally explore their experience and provide in-depth information (Doody & Noonan, 2013). Chin, Evans, and Choo (2015) stated that the use of semistructured interviews allows participants to express their views and opinions. The use of semistructured interviews allows a researcher the opportunity to collect rich data and provides the participants with the opportunity to clarify any details (Doody & Noonan, 2013). Therefore, I used semistructured interviews to explore the strategies business leaders use to effectively implement the BSC.

Some of the disadvantages associated with face-to-face semistructured interviewing could require a considerable amount of time, and participants may not feel comfortable speaking about challenging issues (Jamshed, 2014; Onwuegbuzie & Byers, 2014). In addition, face-to-face semistructured interviews can be subject to bias on the part of a researcher (Jamshed, 2014; Yin 2017). According to Doody and Noonan (2013), the use of semistructured interviews is also subject to misrepresentation of information on

behalf of the participants based on errors in recalling information or a desire to satisfy the interviewer.

Qualitative researchers use the review of documents as an effective way to support primary data (Yin, 2017). According to Lewis (215), reviewing documentation provides the research a way to substantiate the data received from the participants. Document review can be an essential data collection technique to a study because a researcher can assess company information which may or may not be available to the public. However, the disadvantage of obtaining company documents is that the documents may be outdated for the study (Bryde, Broquetas, & Volm, 2013). I used data collected from public company documents, in addition to interviews, to answer the research question and achieve data saturation, also, to verify data for consistency while enhancing the findings of my study.

I used an interview protocol (Appendix B) when conducting the semistructured interviews to enhance the reliability and validity of the data collection process. According to Yin (2014), an interview protocol keeps the interview on track. After I received approval to conduct my research from the Walden University IRB, I contacted the potential participants who expressed an interest in participating in the study. I scheduled a date, time, and a location that was convenient and private area away from the participant's place of employment for their face-to-face interview. Before beginning the interview, I reviewed an informed consent form with each participant and ask them to sign the consent form. I did not conduct a pilot study. Each interview process took approximately 45 minutes. I asked each participant the interview questions listed in

Appendix B. To ensure that I gave my full attention to each participant and to maximize accuracy, I asked for permission from each participant to record the interview with a digital audio recorder. I also took notes during the interview.

Conducting member checking strengthens data creditability of a study (Reilly, 2013). Yin (2014) stated that member checking in qualitative studies enhances the reliability and validity of the collected data. According to Reilly (2013), member checking will provide the participants with the opportunity to review and ensure data is accurate. Yin (2014) suggested that asking the participants to review their responses to the interview questions and company documents course increase the trustworthiness of the researcher's analysis and conclusions. Therefore, to increase the reliability and validity of the study, I incorporated member checking to verify I accurately interpreted interview responses. I conducted a 30-minute telephone interview with the participants to ensure the interview responses I transcribed was accurate.

### **Data Organization Technique**

I created a secure electronic data filing system on a password-protected flash drive to organize and keep track of the data collected from interviews and documents from this qualitative case study. Data organization techniques are important for tracking and organizing data before beginning data analysis (Aastrup & Halldorsson, 2013; Marshall & Rossman, 2016). Grosseohme (2014) stated that it is critical to maintaining the privacy and confidentiality of the research data collected. Thus, all data collected is on a password-protected to ensure privacy and confidentiality.

I used Microsoft Word, Microsoft Excel, and NVivo to store, organize, and analyze data. During the interview, I recorded each interview and took brief notes. Recording and then transcribing an interview allows a researcher the opportunity to see the responses of the participants (Doody & Noonan, 2013). Yin (2014) stated that by transcribing immediately after an interview, qualitative researchers minimize errors in data interpretation. Researchers taking notes during an interview can capture nonverbal communication and may assist in their understanding of the interview data (Onwuegbuzie & Byers, 2014). Therefore, after each interview, I transcribed the recorded interviews and use Microsoft Word to document the data collected.

I used NVivo software to assist in the organization of data and data analysis. NVivo software assists a researcher for further analysis by identifying themes (Castleberry, 2014). According to Castleberry (2014), NVivo is an appropriate software program for data organization, management, and analysis. Protecting the confidentiality of the participants is an important responsibility of a researcher (McLaughlin & Alfaro-Velcamp, 2015). I used a numerical coding system to protect the identity and confidentiality of the participants. All raw data, recordings, notes, are stored on a password-protected flash drive and will remain in a locked storage cabinet for 5 years. I will restrict access to all research for 5 years to protect the confidentiality of all participants. After this time, I will destroy the flash drive, notes, informed consent forms, documents, and interview recordings associated with the study.

## **Data Analysis**

The use of triangulation increases the validity of the research findings and enhances the study. Qualitative researchers increase the rigor and trustworthiness of a study by using triangulation (Cope, 2014). The four types of triangulation used in qualitative research are (a) investigator triangulation, (b) data triangulation, (c) theoretical triangulation, and (d) methodological triangulation (Carter, Bryant-Lukosius, DeCenso, Blythe, & Neville, 2014; Yin, 2017). Researchers use triangulation of sources to achieve a high level of rigor and depth (Denzin, 2012). According to Anney (2014), methodological triangulation is a common triangulation method in case study design for qualitative researchers. Researchers use triangulation to compare multiple data sources to draw conclusions (Cope, 2014). The multiple sources that I used in my study to collect data were from interviews, and member checking, and from documents, including data from annual public reports. I used methodological triangulation to collect data from multiple resources relevant to my study and that answered the research question.

Data analysis includes exploring and interpreting data leading to the identification of ideas and themes to answer overarching questions (David, Paulus, & Jackson, 2016). In qualitative research, data analysis is a significant step in identifying relevant themes or patterns related to the research question (Anney, 2014; Yin, 2017). I followed Yin's five steps for qualitative data analysis: (a) compiling data, (b) separating data into groups, (c) reassembling data into themes, (d) interpreting the data, and (e) concluding the data (Yin, 2015). The data analysis process was centered on identifying themes that arise from the participant interviews and through the review of public company documents in an attempt

to answer the research question. I compiled the participant's responses, public company documents, and member checking. I disassembled the data from the participants, reassemble and analyze the data for themes. I imported Word documents in NVivo, disassembled, reassembled, and interpreted the data for themes. I used NVivo software to support data analyzed from interviews and from public company documents.

According to Castleberry (2014), researchers can use NVivo software to assist in the identification of themes. To support data analysis, I used NVivo software to help with synthesis, coding, and identification of themes. I focused on the key themes that emerged from Yin's 5 step process, and then used NVivo to support these themes. I then correlated these themes to the literature and conceptual framework in my study.

### **Reliability and Validity**

#### **Reliability**

Reliability refers to the consistency of other researchers to replicate a study and get similar results given that the research settings are similar (Ali & Yusof, 2011). In a qualitative study, dependability is a concept that is similar to reliability. To ensure dependability, participants should review the interpretation of the interview and provide changes as needed (Loh, 2013). Harvey (2015) suggested that member checking of data interpretation allows the participants to review the researcher's interpretation, which ultimately enhances the dependability of a study. Marshall and Rossman (2016) stated that member checking is ideal for enhancing academic rigor. Yin (2013) recommended triangulation as a way of achieving dependability of a study. Therefore, I used member checking to share with each participant my interpretation of the collected data and ask



them to validate the findings or make any needed changes. I also reviewed public company documents as part of my triangulation process to achieve dependability in my study.

### **Validity**

Establishing validity in a qualitative study is necessary. The researcher observes the validity related to the believability and truthfulness of the findings of the phenomenon (Grossoehme, 2014). According to Houghton et al. (2013), the validity of a study refers to the principles of credibility, transferability, and confirmability of the findings of the data collected. I addressed each of these principles and data saturation in further detail.

Credibility occurs when participants can validate the researcher's data interpretation (Yin, 2017). According to Venkatesh et al. (2013), a study is credible when the results of the study are reliable and accurately represent the participants' responses. I ensured credibility using an interview protocol, member checking, and triangulation of data interpretation. According to Harvey (2015), researchers enhance the validity of a study by increasing accuracy through member checking. Additionally, Lincoln and Guba (1985), claimed that member checking is the most crucial technique for establishing creditability. Triangulation is the collection of data from different sources that enhances credibility and reduces bias in a study (Maxwell, 2013). Wilson (2014) determined that methodological triangulation enhances the credibility of the study. I asked the participants to participate in member checking to review my interpretation of their responses to the interview questions to attain credibility. I also reviewed public company documents to validate any conflicting information.

The degree in which the transfer of findings to a similar situation without changing the context is transferability (Houghton et al., 2013). In addition, transferability is providing a detailed description of the research context of the topic being studied so other researchers can compare the results to similar studies (Houghton et al., 2013). To confirm transferability, researchers need to provide a detailed description of the research context (Marshall & Rossman, 2016). Researchers should be able to apply transferable information in the findings of my research study, by using the interview protocol, and reaching data saturation. The possibility that other researchers can make well-informed decisions regarding transferability improves through the consideration of the rich descriptions of the study from the research reports (Anney, 2014).

Confirmability refers to the extent to which other researchers can verify the findings of a study (Venkatesh et al., 2013). Researchers can use member checking to ensure accuracy and confirmability (Houghton et al., 2013). Reilly (2013) stated that member checking is essential in qualitative research to maintain quality. Therefore, to ensure confirmability, I took the necessary steps such as using follow-up member checking and recording of the interviews on audiotapes. Follow-up member checking allowed each participant the opportunity to check their responses for accuracy.

Data saturation means that data collection should continue until no new information is found (O'Reilly & Parker, 2013). Cleary, Horsfall, and Hayter (2014) also noted that qualitative researchers achieve data saturation when no new ideas or themes emerge from the interviews. Anney (2014) stated that data saturation occurs at a point in the interviewing when no new themes or concepts emerge. Therefore, I achieved data

saturation when no new themes emerge from the data collected from the business leaders who effectively implemented the BSC in their organization. The collection of data for this study was through semistructured face-to-face interview and the review of relevant public company documents, which included financial statements, mission statement, quarterly newsletters, company's strategic plan, and industry periodicals.

### **Transition and Summary**

In Section 2, I restated the purpose of my study and addressed the role of the researcher in relation to the topic. The rationale for selecting a qualitative single case study as the foundation for exploring the strategies business leaders of a manufacturing organization use to successfully implement the BSC is included in Section 2. This section addressed the participants of the study and their selection criteria, the data collection instruments, techniques, organization, analysis, and the process for assuring reliability and validity in this study. In Section 3, I will provide a brief overview of the study and a summary of the findings. I will present the findings and results of the research and discuss how they could apply to professional practice, implication for social change, recommendations for future research, and a reflection of my experience with the doctoral study.

### Section 3: Application to Professional Practice and Implications for Change

In Section 3, I present the findings of my research relevant to the research question. I compare themes emerging from my findings to themes identified in other studies confirming results to the existing literature and conceptual framework. This section includes an explanation of the implications for how the findings will benefit social change, recommendations for action, and suggestions for future research. Section 3 concludes with a reflection of my experience as a DBA doctoral student.

#### **Introduction**

The purpose of this qualitative single case study was to explore strategies used by business leaders in a manufacturing company in Southeast Wisconsin to effectively implement a BSC. I collected data by conducting semistructured interviews with three business leaders and by reviewing public company documents. The findings identified strategies that business leaders used to effectively implement a BSC.

#### **Presentation of the Findings**

The overarching research question that guided this study was: What strategies do business leaders of a manufacturing company use for effectively implementing a BSC? Through interviews with three business leaders of a manufacturing organization who successfully implemented a BSC and review of public company documents, I identified three main themes: (a) a clearly defined business strategy with measurable strategic objectives, (b) effective communication of the business strategy to all stakeholders, and (c) assign a project manager who will lead and monitor the change initiative.

### **Theme 1: Clearly Defined Business Strategy With Measurable Strategic Objectives**

The first predominant theme to emerge during the data analysis was the importance of a clearly defined business strategy that includes measurable strategic objectives. All three participants identified a clearly defined business strategy ensuring that strategic objectives are measurable as a strategy to effectively implement a BSC. After coding the data, I entered the data into the NVivo program to verify this theme. Table 2 reflects Theme 1 that emerged from the analysis of the participants and review of company documents.

Table 2

#### *Theme 1: Clearly Defined Business Strategy with Measurable Strategic Objectives*

Theme	Participants	Documents	References
A clearly defined business strategy with measurable strategic objectives	3	3	38

All three participants indicated that an important strategy for implementing a BSC was first to develop a clearly defined business strategy with measurable strategic objectives. P1 stated, "Business strategy first, then develop the BSC." As a result, the findings from my study confirmed that developing a clearly defined business strategy is a critical factor in effectively implementing a BSC. My findings were supported by the work of Kaplan and Norton (2008), who noted that the six-stage strategy execution system begins with developing a business strategy. Additionally, Kerr (2010) asserted that a well-developed strategy with rich details describing targets could provide the necessary context for a BSC to flourish. A strategic performance measurement system,

such as the BSC, is primarily about developing a clearly defined business strategy (Frigo, 2014).

The theme of developing a clearly defined business strategy confirmed the findings from the existing knowledge in that a well-defined business strategy is critical to the successful implementation of a BSC. Kaplan and Norton (2001) noted the BSC emphasizes the importance of strategy as a framework for future action to focus all the resources of the organization. The findings were also congruent with Kaplan and Norton (2008) highlighting the necessity of the clear organization's business strategy in the creation of the BSC.

All three participants indicated that when developing a clearly defined business strategy, business leaders need to include measurable strategic objectives that describe the business strategy and focuses on what is to be achieved and what is critical to its success. P2 stated, "A clear defined business strategy is one that describes your business strategy in a way that is executable and easy to understand and communicate." The participants' statements align with the works of Frigo (2014) and Kaplan and Norton (2004) regarding the importance of creating a strategy map of the cause-and-effect relationship among strategic objectives. Additionally, the finding supports the literature on the design process of a BSC that includes the vision statement, target setting, strategic objectives, and measures as the basis for implementation (Fernandes, Raja, & Whalley, 2006; Gumbus & Lussier, 2006).

P3 asserted the need to recognize the importance of a clearly defined business strategy as being crucial to the success of BSC implementation. Gumbus and Lussier

(2006) discussed the link between successful implementation of a strategy and a BSC.

Also, P3 emphasized that their business strategy was a roadmap of their organization that defined the overall mission, vision, and direction of their organization. The findings support the literature, such as Adrian (2014), who also found the BSC as a strategic planning and management system used to align business activities to the mission, vision, and strategy of an organization.

P1 indicated that having been one of the business leaders in the implementation process of the BSC was the direct result of having a better understanding of the successful strategies to effectively implement the BSC. P2 contributed knowledge from a previous company as influencing the successful strategies to effectively implement the BSC. P3 mentioned the importance of their ongoing research relevant to the BSC implementation process, along with training, which was critical to successful strategies for effective BSC implementation.

**Correlation to the conceptual framework.** I specifically applied the lens of change theory to identify the strategies used by business leaders to effectively implement a BSC in their business. The basis of the conceptual framework for this study was centered on Lewin's change theory. When an organization enters into a change process, business leaders must have the support of the employees to achieve success in the implementation of a change (Matos et al., 2014). For any change process to occur, employee acceptance and readiness needs to be present, which will only happen when employees understand the benefits of the change (Vakola, 2014). Therefore, the implementation of any change process, such as the implementation of an organization's

strategic plan, needs to be clearly defined and have every employee in the organization apprised of all essential elements (Alqahtani, 2016). Thus, change theory, the conceptual framework for this study, helps to explain how business leaders responsible for a change initiative play a critical role in ensuring that change efforts are successful by clearly defining the strategy so that everyone understands the strategy. Additionally, there is a need for a set of performance measures to manage and control the strategy of the organization.

### **Theme 2: Effective Communication**

The second theme to emerge was the importance of effective communication of the business strategy between leaders and all stakeholders during the BSC implementation process. All three participants identified that effective communication is a critical strategy to effectively implementing a BSC. The review of company documents supported the claims of effective communication between leaders and all stakeholders when implementing the BSC. Table 3 reflects Theme 2 that emerged from the analysis of the participants and review of company documents.

Table 3

#### *Theme 2: Effective Communication*

Theme	Participants	Documents	References
Effective communication of the business strategy to all stakeholders	3	5	36

All three participants shared their views of the importance of effective communication regarding the business strategy to all stakeholders of an organization and



how effective communication leads to effective BSC implementation. P1 stated, “Effective and continuous communication was essential to the success of the BSC implementation process.” P2 noted that employees took more ownership in the process when communication was clear regarding the way to follow the process and how to improve performance. P3 mentioned that the employees experienced greater autonomy when there was regular communication from leadership. All three participants claimed that effective communication enhances the understanding of the overall business strategy direction and allows for feedback. Understanding the organizational strategy and intent requires effective and continuous communication.

The theme of effective communication confirmed the findings from the existing knowledge in that an effective communication strategy is critical to the successful implementation of a BSC. Communication is central to success in organizations (Lewis et al., 2013). Effective communication must take place between leaders and employees for successful implementation of change (Chan & Mak, 2014). All three participants identified effective communication as a strategy to successfully implement the BSC in their business. The findings of effective communication align with concepts from Mafini, Pooe, and Nqobobo (2014) that properly promoting the BSC within the organization to ensure that all employees clearly understand the BSC concept and the value, would add to the successful implementation. Niven (2006) claimed that communicating the BSC plan needs to be shared with everyone in the organization, along with the targets, timelines, and deliverables, to be achieved. Additionally, as Quesado et al. (2018) stated:

A good BSC is a vehicle for internal communication, and should not be confidential information of the management, but be shared with all the employees, whose work will be enriched by their greater knowledge of the company's strategy, and to what extent their work affects it. (p. 191)

Each of the three participants noted that effective communication to all stakeholder was a key component to successful BSC implementation. Stakeholders include individuals who are affected or have an interest in the project. Kaplan and Norton (1996) noted that communicating the BSC to the entire organization should be included in the BSC implementation process. Additionally, the BSC is the foundation of an organization's management system by helping to facilitate internal communication of the strategy, vision, and strategic objectives (Lueg, 2015; Hoque, 2014; Niven, 2006; Kaplan & Norton, 2000). Northcott and Ma'amora Taulapapa (2012) noted communication as a significant CSF for the effective implementation of the BSC. The work of Kaplan and Norton (2000) also confirmed this CSF.

The BSC allows for information that communicates the mission and strategic objectives to the entire organization, which promotes consistency in all actions since it allows to align the objectives of each employee with those of the organization (Hoque, 2014; Lueg 2015). P1 and P2 indicated that communicating the strategic objectives to employees had a positive influence on teamwork because it facilitates the working together of the employees toward the organizational goals. P2 further remarked, "Effective and regular communication increased the chance of success of the BSC implementation when unexpected problems arose in the implementation process." Kaplan

and Norton (1996) stated that a properly developed BSC communicates strategy to all the organization and aligns departmental and individual objectives to long-term strategic objectives. Therefore, to ensure the alignment of individual performance to organization strategy, the construction of the BSC should be effectively communicated (Kaplan & Norton, 1996).

**Correlation to the conceptual framework.** Seventy percent of change initiatives fail to achieve the intended outcomes (Halm, 2014). Therefore, business leaders must use effective strategies to manage change successfully. Lewin's change theory claimed that the change process needs to promote effective communication and empowering people to embrace new ways of working together, so new behaviors are learned (change). All three participants discussed the importance of regular communication between leadership and employees during the change initiative like the implementation of the BSC. The work of Chan and Mak (2014) noted that communication must take place between leaders and employees for successful development and implementation of change. Thus, the change theory helps to explain how business leaders can manage change successfully from effectively communicating the strategies that can be used to implement a BSC in their business effectively.

### **Theme 3: Managing the Change Initiative**

The third theme that emerged was the importance of managing the change initiative. All three participants identified the need for a project manager that will lead and monitor the change initiative as a critical step as a successful strategy in the BSC

implementation process. Table 4 reflects Theme 3 that emerged from the analysis of the three participants and review of company documents.

Table 4

*Theme 3: Managing the Change Initiative*

Theme	Participants	Documents	References
Assign a project manager who will lead and monitor the change initiative	3	4	22

The theme of assigning a project manager who will lead and monitor the change initiative supported the findings in the existing literature and the application of the change theory. Miyake (2002) noted that to drive an organizational change, business leaders must develop a case for change and a vision and strategy for where they want to drive the organization. P1 and P3 both stated that having someone to lead and monitored a change initiative, as the implementation of the BSC in an organization, was critical to the successful completion of the change initiative. P1 implied that, unless managed properly, a change initiative can have a negative impact on the successful implementation of the BSC. MacBryde et al. (2014), noted the BSC is an appropriate framework for monitoring and communicating change initiatives.

P2 claimed that strategy is a continual process and needs to be everyone's job. Miyake (2002) noted that a key feature of the BSC is that it allows the strategy to happen continually. P2 shared that the project manager hosted monthly meetings during the entire BSC process, which allowed for the success of the change initiative to take place. These views aligned with Kaplan and Norton (1996), who believed that continuous

monitoring through monthly and quarterly reviews of a change initiative was central to the strategic success of organizations.

All three participants believed that leaders are responsible for change and have a critical role to play in ensuring that the change efforts are successful. Kaplan and Norton (1996, 2000) noted the vital role that leaders need to play when introducing any change management in an organization, like the BSC. P2 said, “Change is hard for everyone in an organization and can cause resistance.” Resistance to change can be a troublesome obstacle to change. Therefore, based on Lewin’s change theory, it is helpful to identify the forces that will affect the process of the implementation of the change.

**Correlation to the conceptual framework.** Planning and monitoring are at the essence of the change theory. Al-Haddad and Kotnour (2015) suggested that for a higher change success rate, business leaders need to plan for the change and monitor the necessary critical change success factors until the organization meets all the desired outcomes. The BSC is an appropriate framework for monitoring and communicating change initiatives (MacBryde et al., 2014). The fundamental principle of the change theory is to provide a framework to implement a change successfully. Therefore, when implementing a change within an organization such as a change in a PMS, like the BSC, Lewin’s change theory can assist business leaders in managing the change successfully. Hence, the change theory helps to explain how business leaders can manage change successfully by continuously monitoring the change initiative strategies needed to implement a BSC in their business effectively.

### **Applications to Professional Practice**

The purpose of this study was to explore the strategies used by business leaders to effectively implement a BSC. The identified themes that developed from this study consist of (a) a clearly defined business strategy with measurable strategic objectives, (b) effective communication of the business strategy to all stakeholders, and (c) assign a project manager who will lead and monitor the implemented change. The findings of this study may have a positive impact on the successful business strategy execution to effectively implement a PMS, like the BSC, to assist organizations in translating strategy into action. By applying the findings and recommendations from this study, business leaders may gain insight into the strategies needed in improving the success of implementing a BSC in their business.

Business leaders continue to struggle with the execution of a business strategy (Cândido & Santos, 2015). The results of this study can assist struggling business leaders in improving their practices and strategies with implementing a change initiative, like the implementation of the BSC, to execute their strategy. Additionally, current and future business leaders could use the findings from this study as a guide to change their BSC strategies execution system to translate an organization's strategy into a set of actionable strategic objectives and a way to measure how well their organization is meeting its strategic goals.

All three participants recognized the importance of clearly communicating and translating the strategy between business leaders and employees as well as obtaining the input of employees. The findings from this study added to the body of knowledge by

providing insights to business leaders on ways to establish strategy awareness throughout an organization and align the organization to the strategy. Business leaders can use these findings to develop tools to engage employees in the strategy implementation efforts and ensure their commitment.

### **Implications for Social Change**

The findings of this study may contribute to positive social change. The findings may also expand the current body of knowledge on successful BSC implementation, with emphasis on business leaders and organizations within the manufacturing sector. The implementation of a performance measurement system is essential for organizations to drive performance improvements (Otheitis & Kunc, 2015). By driving organizational performance improvements, companies can generate returns for all stakeholders of a firm, which can lead to the creation of wealth for customers, employees, shareholders, and local communities. Additionally, improved business performance of organizations may benefit local communities. The use of strategies to improved effective BSC implementation success benefits local communities because leaders may consider hiring new employees when business performance improves.

The findings contribute to positive social change by shedding light on the understanding of the successful strategies business leaders use to effectively implement a BSC, which can improve organizations' financial performance. As a result, the insights regarding successful strategies may increase the longevity of a company, thus having a positive economic influence in the community that resides in, such as providing

additional jobs. These opportunities may also contribute to the development of additional sources of income for low to middle-class families.

The success of change initiatives is dependent on employee acceptance (Meir, Ben, & Schuppan, 2013). Education and communication about change initiatives can increase employee commitment and reduce resistance (Oskooee, 2017). Therefore, communication and employee acceptance can have a positive effect on the success of a change initiatives, like the BSC implementation, which can increase workforce morale, develop a spirit of cooperation among employees at all levels of the organization, assist in building a high-performance culture, and improve communication and visibility between senior leaders and lower-level employees.

### **Recommendations for Action**

Despite numerous organizations that have identified and implemented the BSC as their chosen performance measurement system, up to 90% of businesses fail to execute their business strategy (Cândido & Santos, 2015). The findings of this study may assist current and future business leaders in managing the challenges associated with effectively implementing a BSC in their business. In this study, I explored the strategies used by business leaders to effectively implement a BSC. Based on the research findings, from this study, the results are significant to organizational leaders because they may benefit from the participants' experience and the strategies revealed for the successful implementation of a BSC. Current and future business leaders should focus on recommendations arising from (a) a clearly defined business strategy with measurable strategic objectives, (b) effective communication of the business strategy to all



stakeholders, and (c) assign a project manager who will lead and monitor the change initiative.

Additionally, other organizations, besides manufacturing, should pay attention to the potential benefits gained with the successful strategies for effectively implement a BSC. These groups may include organizations currently implementing or exploring the possibility of implementing a BSC in their business. Additional groups may consist of service organizations, organizations in the public and private sectors, growing and mature organizations, and profit and non-profit organizations. The findings from this study may be disseminated as a resource to business leaders through journal articles and professional literature. I will also present the findings of this study at conferences, seminars, and business courses that I teach.

### **Recommendations for Further Research**

The purpose of this qualitative single case study was to explore the successful strategies that business leaders use to effectively implement a BSC. For this study, I identified two limitations. The first limitation concerned the sample size and geographic location of the study. The population for this study consisted of business leaders from only one manufacturing company located in Southeast Wisconsin who led a successful BSC implementation initiative. The sample size included three business leaders from the selected manufacturing company. Therefore, the first recommendation for further research is to increase the sample size and expand the geographical region of the population. Expanding the study geographically could result in additional strategies used by business leaders to effectively implement a BSC. Additionally, it may help to include

other employees who are involved with the BSC implementation process. The second limitation was the use of a single case study in the manufacturing industry. To overcome this limitation, future researchers could use other research designs in other industries, such as retail, construction, or agriculture. Using other research designs in other industries may reflect additional findings and insights. Based on the limitation and other considerations, the following is a list of recommendations for further research:

1. Expand the geographic region of the population to include other areas of the United States or expanding into other countries;
2. Use a greater sample size to explore the strategies business leaders use to effectively implement the BSC; and
3. Using other research designs in other industries may reflect different findings, perspectives, and insights.

### **Reflections**

The Doctor of Business Administration (DBA) program at Walden University was challenging, yet a rewarding learning experience. As I embarked on this journey of completing my DBA, I did not anticipate the amount of time, energy, research, and coordination required to complete the doctoral study. However, the knowledge obtained throughout this process was fulfilling. I took necessary actions to identify and limit my personal biases within the scope of this study. I followed an established interview protocol when conducting interviews with participants to mitigate bias. I also conducted member checking by having the participants review a summary of my interpretations of

their interview responses to ensure reliability and validity. I used NVivo software to assist in the generation of themes and the interpretation of results.

The information gained from participants provided me with immense insight into the challenges associated with BSC implementation and the successful strategies business leaders used to effectively implement a BSC. The participants in this study appeared to offer honest information in the interview process, and I was grateful for their willingness to share insight that generated the study findings. I was impressed with their knowledge and commitment to implement successful BSC strategies. During the process of conducting the study, my understanding increased as I learned more about the BSC, and practical implementation strategies business leaders use to successfully implement the BSC. Sharing the study findings with leaders in other industries, business leaders can have a better understanding of the successful strategies used to effectively implement a BSC.

### **Conclusion**

To overcome immense challenges to survive in a global and volatile marketplace, companies are adopting newer PMSs to help implement business strategies and translate them into action (Kumru, 2012). Despite numerous organizations that have identified and implemented the BSC as their chosen performance measurement system, some business leaders of a manufacturing company lack strategies for effectively implementing a BSC. Effective implementation of a PMS, like the BSC, is essential to successful business strategy execution as it allows organizations to translate strategy into action. Business leaders that develop a clearly defined business strategy with measurable strategic

objectives, use effective communication strategies, and assign a project manager to lead and monitor the implemented change may improve the likelihood of effectively implement a BSC. New and existing manufacturing leaders may be able to implement the recommendations from this study to help them develop comprehensive, successful implementation strategies that will assist in the successful implementation of a performance measurement and management framework, like the BSC, to implement the business strategy by translating an organization's mission and strategy into a set of performance measures.

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## Appendix A: Email Invitation to Participate in the Study

September 25, 2019

Dear Sir/Madam,

As part of a doctoral research proposal at Walden University, the researcher, Timothy Zorek would like to invite you to participate in a research study. He will be exploring the successful strategies business leaders use to effectively implement the Balanced Scorecard (BSC). You have been contacted to participate because you are a middle to senior business leader of a manufacturing organization in southeast Wisconsin. Participation in the research study is voluntary, and will be confidential. This research study is independent of any organization activities, and you are not obligated or expected to volunteer. Please ask any questions of the researcher that you may have before taking action on the invitation to participate. To achieve the objectives of the research proposal, your participation depends on satisfying certain criteria in addition to being a middle to senior business leader. The basis for the selection include being middle to senior manager and used strategies for successful implementation of a BSC.

Please email the researcher (Tim Zorek) at [REDACTED] only if you have an interest in participating in the research study. There is no need to contact the researcher if you do not have an interest in participating in the study. The researcher will contact you via email to set up the personal interview at a site of your choice to ensure privacy and safety. Additionally, the personal interview will occur outside your normal working hours and at a site off the company's premises. The anticipated time required for each interview will be approximately 30 to 45 minutes. The interviews will be audio recorded with your permission and participants will have the opportunity to review the interpreted transcribed interview for accuracy. At the interview, the researcher will provide you with a consent form and review the form with you before asking you to sign. The consent form will outline pertinent details of the study including the objectives of the study, the procedure of the interview process, risks and benefits of being in the study, withdrawal information, participant confidentiality, and compensation.

Your valuable time is sincerely appreciated and the researcher thanks you in advance for your consideration and cooperation.

Timothy J. Zorek  
[REDACTED]

## Appendix B: Interview Protocol

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**Interview Protocol**


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**Actions****Script**


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**Introduce the interview:** *Welcome the participants and explain that the scope of the interview is to collect data regarding the research question. Present and review the consent form with the participants (emphasize the confidentiality of the participants').*  
Ask participants to sign the consent form and collect.

Hello and welcome to this research interview. My name is Tim Zorek, I am currently a student working towards a DBA at Walden University. Thank you for participating in my research on strategies business leaders use to effectively implement a BSC. The interview should take approximately 30 to 45 minutes. Do you have any questions before we begin?

**Ask for permission to record interview and then turn on the audio recorder and begin recording:**

Introduce the participant with code identification. Note the date and time.

**Research Question:**

What strategies do business leaders of a manufacturing company use for effectively implementing a BSC?

**Interview Questions** (take brief notes of pertinent information during the interview process – probe and ask follow-up questions for clarification):

1. What were the strategies your organization used that were beneficial for implementing the BSC?
2. What strategies worked the best when you first attempted to implement the BSC in your organization?
3. Describe how your organization implemented the strategies that worked for you when implementing the BSC?
4. What steps did you follow when you implemented the BSC?
5. What were the key barriers you had to address when implementing your organization's BSC?

6. Describe how you overcame barriers when you implemented the BSC?
7. What other information would you like to provide to address what is missing in the BSC implementation process?

**Discuss member checking with participant(s):**

Schedule a 30 minute telephone follow-up interview.

**Interview Close:** *Wrap up interview and thank the participants.*

Thank you for your time today. Do you have any additional questions or comments?

**Turn off audio recorder**



## Appendix C: Author's Permission

**From:** Patrícia Rodrigues Quesado [REDACTED]  
**Sent:** Saturday, February 23, 2019 3:14 AM  
**To:** Zorek, Timothy [REDACTED]  
**Subject:** RE: Advantages and Contributions in the Balanced Scorecard Implementation

Good morning

Thank you for the interest in my study, I'll send you another study because I think it's important to you. You can use the table but you must put as source: Oliva & Borba; and Santos & Fidalgo referenced in Quesado et al (2018).

Good look for your work.

Regards,  
Patrícia Quesado

**De:** Zorek, Timothy [REDACTED]  
**Enviada:** 23 de fevereiro de 2019 02:26  
**Para:** [REDACTED]; Patrícia Rodrigues Quesado  
[REDACTED]  
**Assunto:** Advantages and Contributions in the Balanced Scorecard Implementation

Good Evening,

My name is Tim Zorek and I'm currently a doctoral student at Walden University. My doctoral study is titled – *Successful Balanced Scorecard Implementation Strategies for Manufacturing Organization*. As you probably can imagine, I came across your article – *Advantages and Contributions in the Balanced Scorecard Implementation*. I found your work to be very helpful in my research and I first wanted to thank all of you. Additionally, a section of my study explores the benefits of the Balanced Scorecard. I was writing to you to see if I can have permission to use the Table 1. Benefits and Strengths of the BSC that you adopted from Oliva & Borba; and Santos & Fidalgo on page 190 of your article in my study.

Thank you very much for your consideration and I look forward to hearing from you.

Best Regards,  
Tim

Timothy J. Zorek | [REDACTED]  
[REDACTED]  
[REDACTED] | Chicago, IL. 60606 |