APPLICABILITY OF BALANCED SCORECARD IN PUBLIC SECTOR: THE CASE OF OMBUDSMAN INSTITUTION

A THESIS SUBMITTED
TO

THE INSTITUTE OF SOCIAL SCIENCES
OF YILDIRIM BEYAZIT UNIVERSITY

BY

GÜLDENUR

AYDIN

IN PARTIAL FULFILLMENT OF THE REQUIREMENTS
FOR

THE DEGREE OF MASTER OF SCIENCE

IN THE DEPARTMENT OF POLITICAL SCIENCE AND
PUBLIC ADMINISTRATION

JUNE 2018

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Approval of the Institute of Social Sciences

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(Title and Name)
Manager of Institute

I certify that this thesis satisfies all the requirements as a thesis for the degree of

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This is to certify that we have read this thesis and that in our opinion it is fully adequate, in scope and quality, as a thesis for the degree of Master of Political Science and Public Administration.

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PLAGIARISM PAGE

I hereby declare that all information in this thesis has been obtained and presented in accordance with academic rules and ethical conduct. I also declare that, as required by these rules and conduct, I have fully cited and referenced all material and results that are not original to this work; otherwise I accept all legal responsibility.

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Signature:

ABSTRACT

APPLICABILITY OF BALANCED SCORECARD IN PUBLIC SECTOR: THE CASE OF OMBUDSMAN INSTITUTION

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June 2018, 154

ABSTRACT

The concerns on efficiency and effectiveness in public and private sectors resulted in a search for solutions. Many performance techniques and methods initially developed by private sector organizations have been adopted by governmental organizations later. Balanced Socercards (BSC) developed in late 1990s by Kaplan and Norton as a comprehensive performance evaluation method in private sector. Recently it has been widely used in both public and private organizations. The balanced scorecard examines performance from four perspectives; financial perspective, customer perspective, internal perspective, learning and growth perspectives. There are varieties of public sector applications of BSC throughout the world. The debates concentrated on the readiness for the applicability of BSC because of culture and nature of public sector organizations. Therefore, this thesis sought explanations for the research question of "What accounts for the applicability of balanced scorecards method as a performance evaluation system in public sector?" To do this, semi-structured and open-ended "face to face questionnaire" was prepared and done with 65 participants; civil servants, experts, middle and top managers out of total 107 employees in the agency. Our general hypothesis of "the applicability of BSC is more likely if maturity of the institution is higher than median value or assigned value" was tested with T test for one sample. The finding show that

our hypothesis was supported overall in four dimensions of BSC, with few exceptions. It means that The Ombudsman Institution is ready or mature enough to apply all dimensions of BSC. Thesis concluded with summary of findings, recommendations and suggestions for future research.

Keywords: Performance Evaluation in Public Sector, Balanced Scorecard, the Applicability of BSC, Organizational Performance Evaluation, Ombudsman Institution

ÖZET

APPLICABILITY OF BALANCED SCORECARD IN PUBLIC SECTOR: THE CASE OF OMBUDSMAN INSTITUTION

AYDIN, Güldenur

Yüksek Lisans, Siyaset Bilimi ve Kamu Yönetimi Bölümü

Danışman: Prof. Dr. Murat ÖNDER

Temmuz 2018, 154

Kamu ve özel sektördeki verimlilik ve etkinlik kaygıları çözüm arayışlarına yol açmıştır. Başlangıçta özel sektör kuruluşları tarafından geliştirilen birçok performans tekniği ve yöntemi daha sonra kamu sektörü tarafından benimsenmiştir. Kapsamlı bir performans değerlendirme yöntemi olan Dengeli Karne Kartı (BSC), 1990'ların sonunda Kaplan ve Norton tarafından özel sektörde geliştirilmiştir. Son zamanlarda hem kamu hem de özel kuruluşlarda yaygın olarak kullanılmaktadır. Dengeli Karne Kartı, performansı dört boyuttan inceler; finansal bakış açısı, müşteri perspektifi, iç perspektif, öğrenme ve büyüme perspektifleri. Dünya genelinde BSC'nin kamu sektörü farklı uygulamaları vardır. Tartışmalar, kamu kuruluşlarının kültürü ve doğası gereği BSC'nin uygulanabilirliğine hazır olma üzerine yoğunlaşmaktadır. Bu nedenle, bu tez, "Kamu sektöründe performans değerlendirme sistemi olarak Dengeli Karne Kartı yönteminin uygulanabilirliğini açıklayan unsurlar nelerdir" sorusuyla ilgili açıklamalarda bulunmayı amaçlamaktadır. Bunu amaçla, Kamu Denetçiliği Kurumunda Dengeli Karne Kartının uygulanabilirliğini değerlendirmek için bir anket hazırlanmıştır. Yeni kurulmuş küçük bir organizasyon olduğu için Kamu Denetçiliği Kurumu seçilmiştir. Halen kendini kurumsallaştırmak için mücadele etmesi nedeniyle performans değerlendirme sistemini şekillendirmesinde fırsat yaratabileceği düşünülmüştür. Yarı yapılandırılmış ve açık uçlu anket araştırması; memur, uzman, orta ve üst düzey yöneticilerden toplam 107 çalışanı olan kurumdan 65 katılımcı ile gerçekleştirilmiştir. "BSC'nin uygulanabilirliği, kurumun olgunluğu

medyan değerinden veya atanan değerden daha yüksek olduğunda daha olasıdır" şeklindeki genel hipotezimiz T testi ile sınanmıştır. Bulgular, hipotezin BSC'nin dört boyutunda da, birkaç istisna dışında desteklendiğini göstermektedir. Kamu Denetçiliği Kurumu'nun BSC'nin tüm boyutlarını uygulamak için yeterince hazır veya olgun bir düzeyde olduğu görülmüştür. Tez, bulguların özeti, politika ve gelecek araştırma önerileri ile sonuçlandırılmaktadır.

Keywords: Kamu Sektöründe Performans Değerlendirme, Dengeli Kurum Karnesi, Dengeli Karne Kartı Uygulanabilirliliği, Kurumsal Performans Değerlendirmesi, Kamu Denetçiliği Kurumu,

DEDICATION

My Mother and My Father

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CHAPTER 1

1. INTRODUCTION

1.1 Background of the Study

The debates on efficiency and effectiveness of public services have been continued more than a century. The inefficiencies in public services result in increasing waste of governmental resources, declining of citizens and honest workers' satisfaction, and reducing nation's development and welfare in the long run. Discussions on performance of public employees and public organizations focus on planning, controlling and measuring performance in individual, team, and organizational levels. As administration guru Drucker puts "if you cannot plan, you cannot measure, if you cannot measure, you cannot control and if you can't control it, you can't manage and improve it." Within the context, together with the theoretical debates, we can observe performance reforms and implementation either in private and public sector organizations.

Performance evaluation is the assessment of the strategic goals, objectives of the organizations, and the methods used to achieve predetermined performance goals and the outputs (Curristine, 2005, pp. 127-151). Performance evaluation is a process used to measure the efficiency of organizations or employees. This process includes improvement and correction measures depending on the predetermined activities and results. (Fry, Stoner & Hattwick, 2004). Private sector organization emphasize performance measurement more than public sector. Therefore, we observe many techniques and methods initially developed by private sector organizations have been adopted by governmental organizations later. There are many techniques such as 360 performance system, benchmarking, performance pyramids, performance prisms, customer value analysis and balanced scorecards developed in performance management area. However, BSC as a comprehensive method is the one that recently developed and widely used in public and private organizations.

Performance evaluation in the public sector is not as easy as in the private sector due to the nature of the public sector. While profit maximization is the important indicator in the private sector, focusing on profit for public goods and services is not an acceptable performance criterion. There is no income and revenue equality in public goods and services (Önder, 2006). Although shadow prices can be generated for public goods, many public institutions do not have market equilibrium. As these public goods have social and political consequences, public administrators often have difficulty in getting results and output (Ömürgönülşen, 2003, p. 336).

1.2. Significance of Performance Managament

Performance management in public administration is an important tool in determining strategic objectives. It is effective in supervising the work of the institution, effective communication and motivation of the employees. Performance management is required to adapt to changes in a flexible way. Performance management is for the dissemination of a participatory management approach and the formation of an open, transparent, accountable institutional culture (Ateş & Okur, 2009, pp. 101-125). Performance management has three main groups of objectives; (1) administrative, (2) improvement and (3) detecting. Administrative objectives are the determination of performance criteria for the realization of the objectives, its application, and evaluation of the functioning of the goals shared by individuals. The improvements goals are assessments of the employees and the process according to the feedbacks by comparing the actual performance of the employees with the predetermined performance. The defining goals are to define the strengths and weaknesses of the institution and to determine the individual and institutional abilities and to reveal the internal and external factors in the formation of the strategies related to performance management (Barutçugil, 2002, pp. 126-127; Halis & Tekinkus, 2003, p. 175). In general, the goal of performance management is to set strategic targets that are appropriate for the vision of the organization, to direct employees towards this goal, and to make fair arrangements for their performances to be effective and efficient.

The BSC is one of the most widely used performance measurement system in the world. Since performance measurement methods based mostly on financial

accounting measurements were inadequate, BSC was a breakthrough in the 1990s by applying them to other dimensions enabled to handle and manage all goals in a more balanced way. The emergence of the Balanced Scorecard is based on a research covering many companies called "Performance Measurement in Future Organizations", and sponsored by the Nolan Norton Institute in 1990. In this study, both as Harvard professors, David Norton, president of Nolan Norton was a research leader, and Robert Kaplan served as an academic advisor. Balanced Scorecard has performed better in measuring and planning whether the activities of an institution can reach the targeted goals and whether the services are realized efficiently, effectively and profitably.

The balanced scorecard examines performance from four perspectives; financial perspective, customer perspective, internal perspective, learning and growth perspectives. BSC application starts with determination of organization mission, vision and strategy relying on the organizational data. Within this 4 perspective framework, organizational strategy maps are created and performance indicators are determined. At the end, these steps are completed with evaluation in 4 perspectives (Kaplan & Norton, 1996, pp. 10-15).

1.3. Statement of the Problem

Measuring performance has always been significant for any type of organization small or big, public, profit or nonprofit organizations. Whatever the motives for organizations; saving profits, serving for public good, achieving the goals, trying to be efficient or effective, performance appraisal needs to be done comprehensively. Otherwise, Inefficiencies waste country's resources, diminish citizens' satisfaction, discourages honest employees, prevent long term developments, reduce welfare of nations. Therefore, performance appraisal has always been in the agenda of academicians and practitioners of organizations. We can see reports and articles about performance management techniques in every few hours since 1994 (Neely, 2002). You can see rapid increase in citations for performance management. Kaplan and Norton are the two most cited scholars on performance management (Marr & Schiuma, 2003, pp. 680-687). Kaplan and Norton's book of "The Balanced Scorecard-Translating Strategy into Action" was the most cited book about the topic.

BSC is one of the most significant tools for since 1993 and it was applied by 60% of Fortune 1000 and most powerful 300 banks throughout the world.

More than a century, the world focused on financial measures such as profit, return on investment, and efficiency. As a consequence of developments changes in world markets, these limited ways of evaluation come to the end after 1980s (Ghalayini & Noble, 1996, p. 63). Along with the late 1970s and 1980s, researchers have highlighted the inadequacies of these systems by identifying the shortcomings of financial-based performance measurement systems. At the end of the 1980s and early 1990s dissatisfaction with traditional performance measurement systems led to search and the creation of bases for "balanced" and "multidimensional" performance measures (Bourne et al., 2000, pp. 754-755).

The BSC first started to be implemented in the private sector as a measure of organizational performance in our country, too. Institutional performance measurement studies and application efforts in public sector are in a very early stage. Important parts of regulations such as strategic planning, performance based budget system, accountability, internal control system are completed with Law 5018. The administrative structure prescribed by the Constitution was not taken into consideration when defining the Public Financial Management and Control Law No. 5018; but the system and standards recommended by international organizations (IMF, World Bank, EU) have been complied with (Bayar, 2004, p.19). Furthermore, the fact that the treasury union was not followed, the audit organization brought up seems inadequate and dysfunctional, the provision of modern initiatives in terms of audit of the Court of Accounts would be a positive development; however, there are also criticisms about drawbacks of the gap created by account control and account judgment (Bayar, 2003, p. 62). Institutional performances have been checked by the Court of Accounts relying on strategic plans even if the quality of plans is also questionable (Önder & Aydın, 2016, pp. 225-239).

Many structural reforms have come to the agenda in the field of public sector in our country going back to 16th centuries, during the Ottomans and the Republic periods. In 2000s, 8th Five-Year Development Plan on Restructuring of Public Financial Management and Transparency Special Report of the Commission on Public Transparency advised to pass to a medium term expenditure system, to ensure

financial discipline, to bring strategic priority in resource allocation, to increase legislative control on budget, to apply performance auditing, and to inform people about public expenditures (Erüz & Arcagök, 2006, pp. 3-4).

European Union demands and the problems of public sector in the country emphasized reform efforts. One of the most important regulation was the Public Financial Management and Control Law numbered 5018 published in Official Gazette dated 24.12.2003 and entered into force in 2006. This law has made and brought radical changes regarding performance management. This law introduces the concept of institutional performance management to reorganize the financial management and control system of public resources and to ensure effective, economical and efficient use of resources within the framework of fiscal transparency and accountability principles. Thus, performance management and measurement era began in Turkish Public sector. However, the fact that there is no established standards for evaluating performance in public institutions and that new and widely used performance assessments systems have not been adopted.

The lack of performance culture, the lack of qualified staff the institutions, and the lack of training programs result in ineffectiveness of the system (Egeli et al., 2007, pp. 43-44). As the research results show, it is not the existence of the legal regulations but the way they are anticipated and applied are more important. Such a radical transformation requires a change of mentality and approach. For this reason, it is necessary to understand the logic of the reform of the financial management carried out by Law No. 5018, the principles on which the new public financial management and control system is based, and applying it with the integrity of all system (Candan, 2007, p. 271). To be able to perform performance evaluation applications in public institutions in our country depending on the studies done up to date in the literature might be summarized as it follows (Gürer, 2006, p. 91);

- First, the needs of training and infrastructure for strategic planning of public institutions should be maintained.
- The coordination of the works of the ministries and the Ministry of Finance for legislation and implementation should be ensured.
- Regulations brought by Law No. 5018 should be considered as a whole.

- Participation and ownership of personnel in strategic planning activities should be ensured.
- The appointment and effective use of internal auditors should be completed in the institutions. Audits to be carried out by internal auditors should include performance audit and reports to be written should include suggestions to improve the activities of the employees.

The determination of performance criteria, the creation of the system and the integration of this system with management require a hard work. In our country, there are some structural and functional problems related to performance evaluation in the public sector. These are:

- It is accepted that there are many uncontrollable and immeasurable factors in the public sector makes performance measurement difficult for non-standard works.
- The perception that the cost of creating a performance measurement system will be higher than that of the cost is common (DPT, 1989, p. 7-8).
- In the public sector, these goals and objectives are not always clearly defined. In order to measure performance, it is necessary to compare goals and objectives. However, it is not completely known that the goals and when it has been accomplished adequately (Ömürgülsen, 2003, p. 337).
- The results in the public sector are not quite robust. The performance is to be assessed; the difference between the outputs and the results must be taken into consideration.
- Generally, public organizations produce services to citizens rather than producing goods. As the quality of the services is determined by the citizens, the measurement becomes difficult.
- There may be a long time difference between the end result of the public institution and the effects.
- Performance measurement in the public sector cannot be considered independent of politics. Performance measures are often driven by political concerns / political dimensions. Critical questions such as "who will determine the criteria" and "whose values will be measured" in the

establishment and implementation of performance measurement systems become significant (Güran, 2005, p. 129; Ömürgönülsen, 2002, pp. 115-116; Falay, 2000, p. 7).

- Performance measurement is a costly process. These costs can sometimes exceed the benefit of performance measurement.

This research is very important to address the problems of performance management in Turkish public sector. BSC applications with variety of dimensions will be a very useful tool and approach to capture performance in the public sector.

1.4 Objective of the Study

The aim of this study is to emphasize the significance of Balanced Scorecard as an effective institutional performance evaluation system in Turkish public administration and to demonstrate its effectiveness in an effective way. In this study, theoretical evaluation of BSC as an organizational performance evaluation system will be done in the context of its development, dimensions, application areas, applicability in public institutions and infrastructure requirements to establish a balanced scorecard in any institution. The applicability of Balanced Scorecards to public institutions in our country will be analyzed and evaluated according to the survey research data in the case of Ombudsman Institution. The obtained data were analyzed by using "SPSS" statistical package program for social sciences.

The findings of this research will not only contribute to our field, public administration, theoretically but also contribute to practitioners as well by providing explanations about what accounts for the effective implementation of BSCs. We have seen pressures from various sources for continuous reforms about performance. However, we are not sure whether these institutional reform efforts have the desired results. The practitioners such as, political leaders, bureaucrats, managers, members of the community and students are expected to benefit from this study.

1.5 Research Question and Hypothesis

This research seeks explanations fort the question of “What accounts for the applicability of balanced scorecards method as a performance evaluation system in

public sector?" This main question will be answered by considering wide variety of items within four main dimensions of balanced scorecards. The questionnaire prepared to illustrate all dimensions in detail served to test related hypotheses driven from the previous theoretical studies and researches.

Hypothesis: The applicability of BSC is more likely if maturity of the institution is higher than median value or assigned value.

1.6 Structure of the Study

In this research, the applicability of Balanced Scorecard, a corporate performance measurement system, will be examined after providing the conceptual framework of institutional performance evaluation. Depending on the BSC literature, it seems necessary to refer to the performance evaluation systems in 4 main dimensions. The worldwide BSC applications will be evaluated, and then the data will be collected through questionnaire with 4 dimensions BSC from the Ombudsman Institution in Turkey. The thesis of the BSC as an effective institutional performance evaluation system in public institutions will be discussed and evaluated.

Chapter 1 introduces and covers the topic of the research, background of the study, statement of the problem, objective of the study, research questions, structure of the study, and outline of the thesis. This chapter also provides a brief account of previous studies in the area, identifies a research gap, indicates the scientific contribution to the field, and summarizes all chapters of thesis.

Chapter 2 examines institutional performance measurement in the public sector. In this regard, the benefits provided to the public sector by performance measurement, gaps and failures in application to institution when there is no performance measurement, types of institutional performance measurement, the principles of institutional performance measurement within the framework of legislation in Turkish Public Sector and process are explained in detail.

Chapter 3 provides the literature review on the BSC, history, origin, basic concepts, and theoretical framework of balanced scorecard. It also covers the literature on balanced scorecard development the factors contributing to its successful

implementation in the public sector considering the findings from previous studies on the implementation of the BSC.

Chapter 4, research design was explained in detail. A questionnaire was prepared to see the applicability of BSC in the case Ombudsman Institution. Survey research was done with 63 participants; civil servants, experts, middle and top managers out of total 107 employees in the agency. Semi-structured and open-ended questionnaires with Likert type (7) test scale were used. In the survey, participants are asked for voluntarily and confidentiality and anonymity were considered. The decision of the ethics committee was taken from our university for the questionnaire.

Chapter 5 evaluates findings descriptively, and using few statistical methods and techniques and then discuss the implications for Turkish Public Sector.

Chapter 6 concludes with summary and offers some recommendations for applications. It closes with further research suggestions for future studies.

CHAPTER 2

2. CONCEPTUAL FRAMEWORK: PERFORMANCE EVALUATION

This chapter explains conceptual framework of performance evaluation. After providing concepts of performance, performance measurement and performance evaluation, most commonly used organizational performance models/approaches were explained. Finally, emergence and current situation of organizational performance evaluation in public sector and the applications in Turkey were evaluated.

2.1. Concept of Performance

Performance is a French word and translated into Turkish "job achievement or success grade (iş başarısı veya başarı derecesi)" (Bozkurt, 1998, p. 203). Performance is the ability to effectively manage organizational resources to provide competitive advantage (Iswati & Anshori, 2007, p. 1394). In other words, performance is a concept that quantitatively or qualitatively determines what is achieved as a result of a purposeful and planned activity (Şimşek, 2001, p. 289). Özgen et.all (2002, p. 209) added a time frame for this activity. For them performance is the result of an organization's fulfillment of a given task within a given time frame. To sum up, the concept of performance is to explain the situation as a result of an activity with the qualitative and/or qualitative evidence. However, with the concept of performance not only success but also failure is explained (Yücel, 2010, p. 23).

If the results obtained are positive and the assigned tasks are fulfilled, it is assumed that high performance is achieved. Otherwise, performance is considered to be in a low level. Superior performance has been used synonymously with success. However, superior performance or success is contingent upon personal, organizational and environmental factors. For example; individual abilities and the

desire of the individual to demonstrate abilities such as speaking, understanding, writing etc. might change depending on internal environmental conditions, policies and organizational conditions (Bingöl, 2006). All of these factors have considerable influence on performance of individuals.

Individual Performance: Individual performance refers to the level of achievement and results of an employee's job or task in order to achieve the specified goals. Even if individual performance is different from organizational performance, it cannot be separated completely from organizational performance. Therefore, individual performance and organization performance should be measured together for a comprehensive measurement. Individual performance is influenced by personal characteristics, duration of task, previous work experience, age, working relationships and individual relationships, etc. (Hutchinson, 2013). It is not possible to achieve organizational performance only by measuring the individual performance of employees one by one (Çevik, 2000; Çevik et al., 2008). Also aggregates of individual performance do not equal to totality of organizational performance.

Organizational Performance: An organizational performance includes profit, financial results such as incomes, market results such as sales and market share, consumer satisfaction, employee satisfaction, and management results such as efficiency, quality and efficiency. Factors influencing organizational performance include organizational culture, human resources policies, external environmental conditions, technology and other business practices and policies (Hutchinson, 2013). Trying to apply individual performance evaluation system without creating organizational performance evaluation might reduce the individual and overall performance.

The management of organizational performance has spread from the private sector to the public sector (Salem, 2003, p. 2). In terms of the public sector, performance is that public administration undertakes to offer public services and fulfills the goods and services that it intends. In other words, it expresses the efforts of the public employee in the bureaucracy to fulfill and provide public the services. Performance evaluation can be said to be the result of the activities and results of the ways, methods and tools used by public organizations to successfully and accurately fulfill and deliver the necessary public goods and services (Çevik, 2001, p. 154).

2.2. Performance Management

Performance measurement and performance management for public administration became more important during the New Public Management era. Williams (2003), for example, analyzed management practices in the twentieth century from the beginning of the twentieth century till contemporary performance measurement of today. Performance management, used as a strategic tool in the public sector; is a management understanding that aims to increase the quality and productivity by providing the efficient and productive use of resources and the techniques that help to implement this understanding to the whole parts of life (Uçar, 2007, p. 39).

Performance management is an approach that centers on citizens by providing effective, efficient services. It takes the citizens from the passive situation and assign them active citizen role. Thus, this maintains controllability with the help of accountability mechanisms (Ateş & Çetin, p. 255). In other words, it is a tool to understand and manage performance within the framework of goals and standards and to get more positive results from organization and individuals (Armstrong, 1991, p. 397). Performance management sets out the management and criteria that will form the basis for individual and organizational performance evaluation within the framework of a specifically defined plan (Bingöl, 2006, p. 323).

Performance management in the public sector is a significant actor in setting strategic objectives. It is effective in supervising the works and maintaining efficient communication between employees and managers in order to motivate employees. Performance management is required to adapt flexibly to dynamic changes in the environment. In the public sector, performance management is required for the dissemination of a participatory management approach and the formation of an open, transparent, accountable organizational culture (Ateş, 2009, p. 5).

Performance management for public administration is the way and methods used to provide the right, necessary and adequate services for the success of public organizations (Çevik, 2004, p. 252). In order for the organization to reach its goals, the performance of the employees must be directed, evaluated, rewarded and improved in order to increase their contributions with the joint efforts (Barutçugil, 2002, p. 125). In both public and private sectors, performance management is an

important process for achieving organizational objectives. Performance management is a broader field; it encompasses performance measurement but is also concerned with the use of performance information for the purposes of planning and strategy (Kloot & Martin 2000). In performance management, managers are charged with responsibilities. Performance management is a management system that includes performance measurement and performance evaluation.

2.3. Performance Measurement

Performance measurement as a conceptual field can be difficult to define (Choong 2013), but there various definitions and explanations towards developing a typology. Performance measurement can be described as "analysis and reporting of collected information to use for resource allocation, production and successful results" (Van Dooren, Bouckaert, & Halligan, 2010, p. 37) and "defining, controlling and managing both the achievement of outcomes as well as the means used to achieve these results" (Broadbent & Laughlin 2009, p. 283).

Performance measurement is defined as an analytical process by which an organization evaluates products or services that produced or provided according to predetermined goals and objectives. In other words, performance measurement is defined as "the collection, analysis and reporting of the data used by an institution, its products and services, and regular and systematic data collection so that it can track the results obtained" (Sayıştay Report, 2003, p. 9). In short, performance measurement is a process sequences that determine the extent to which organizations achieve their predefined goals (Bayrakdaroğlu & Ege, 2007, p. 95).

Performance measurement process requires a planned and cyclical work processes. When performance measurement that can be evaluated as an extension of the strategic planning process is concluded, the deficiencies and the possibility of potential development become obvious and thus performance evaluation steps can be done. The top management's willingness and profitability, determining the targets correctly, choosing suitable method, working groups that can reach the targets, correct classification of the fields of activity, and revising performance criteria according to the conditions of the day are necessary conditions for the performance measurement system to be successful (Köseoğlu, 2005, p. 21).

Why do we measure performance? The ultimate goal of performance measurement is to increase the quality of public goods and services. First of all performance measurement is used to reveal good or bad performance. It is then aimed at creating public pressure on the producers of public goods and services in this way, and finally, it is aimed that this public opinion will lead to production of better quality goods and services. Then performance evaluation is made according to these results. (Preliminary Study Report on Performance Measurement, 2002, p. 6).

How can we measure performance? Several authors have suggested that the key element is the use of quantitative indicators to measure organizational activities, efforts and achievements (Wang, 2002; Choong, 2013). However, some others have also suggested that qualitative indicators for performance measurement (García-Aracil & Palomares-Montero, 2010).

2.4. Performance Evaluation

Performance evaluation is the process of collecting organizational information about how well an employee does his/her work (Waxin & Bateman, 2009). It is a process used to value and support the performance of employees on duty. Performance evaluation is part of a performance management system based on targets set with employees. Periodic audits to assess how well employees perform compared to their targets and to provide early intervention are called performance evaluation (Jordan, 2009).

Nowadays, performance evaluation is called a system that measures the performance of individuals and organizations, carries the purpose of determining the problems that may occur, transfers expectations of management to employees, monitors and measures the performance (Çalık, 2016).

The performance evaluation focuses on the identified activities and outcomes, evaluating the results and providing suggestions (Fry, Stoner and Hattwick, 2004). Performance evaluation is an important process that is applied in the selection and assignment of employees in the implementation of a balanced wage system, in determining the need for promotion, rotation and training of employees

(Sabuncuoğlu & Tokol, 2013). If the performance evaluation is simple, such as data collection and reporting activity, it will serve very little for that purpose (Waxin & Bateman, 2009).

Sikyr (2013), in the 2009-2010 survey of the Czech Republic's 30 major enterprises, found that organizational performance and competitive were determined by employees' performance. Organizational performance evaluation should be done to learn about the performance of the employees. When assessing performance, it is even more difficult to assess employees, particularly in the senior management team relative to subordinates. Main features of top management such as crisis management, judging, perception, initiative use, and looking future orientations are all difficult to assess. On the other hand, it is also necessary to evaluate performance employees at all levels (Sabuncuoğlu, 2013).

The most important aspect of creating a positive performance evaluation system is that the managers who will be evaluating should be trained and skilled in coaching. These inputs are important for behaviors to be improved in management (Çetin, 2013). In the meantime, employees should be trained and informed about their performance evaluations.

Performance Evaluation Process (Çalık, 2016):

- Firstly measurable performance standards are set and plans are made,
- Performance are monitored,
- Stay in contact with the staff,
- The performances are compared with the scores, evaluation is done, and then feedback is provided for the employees,
- As a result of the evaluation, reward systems such as promotions, premiums, transfers, trainings are put into effect.

It is necessary to avoid frequent mistakes such as excessive tolerance and leniency, strictness, halo effect, central tendency, and not considering dependency between jobs (Çalık, 2016). For the first time in our country, performance evaluation has been implemented in Karabük Iron and Steel factories in 1948, and then in public organizations such as Sümerbank Machinery

and Chemical Industry and State Railways and some private sector establishments since 1960.

2.5. Approaches/ Systems of Performance Measurement

Performance measurements can be done at different levels. Performance can be measured at the individual, unit or organization level. Performance in an individual level is usually associated with achieving the goals set for a specific time. Performance can be determined according to the work productivity, for example the work produced per hour. Organizational performance relates to items that can be measured such as profitability, market share, increase in sales, quality of products and services, efficiency, customer / citizen satisfaction (Genç, 2009, p. 118).

As Wood (2010) noted in his work of "corporate social performance", a different dimension of performance measurement in contemporary organizations, organizations for many early theories were closed systems that needed to be built and managed according to rational views. Taylor's scientific management (1911), Weber's bureaucracy theory (1948), and Fayol's administrative administration (1967) were key examples of this approach. For Wood (2010), who quotes Scott (2003), emphasized that organizations are open systems and that there is a lack of relationship between system components in closed perspective.

Problems such as poor performance, inconsistent goals and targets, unreliable measurement methods, and resource shortage in public organizations are pushing governments to use new management techniques in public administration. Although performance measurement has recently begun to be used in the public sector, performance measurement has been used widely from economic development to public security, police services to infrastructure services, central government to local governments and voluntary organizations. In other words, together with the development of performance criteria and performance measurement in an era of doing a lot of business with a scarce of resources and opportunities, public organizations are just like the ones in the private sector, they are using the basic management tools for achieving performance progress in terms of economy, efficiency, effectiveness, prudence, and accountability (Egeli, 1999/2015, p. 259).

Performance measurement can be defined as a process of collecting, analyzing and reporting data in a regular and systematic manner so that an organization's resources, products and services can be tracked to compare the results obtained. In terms of practitioners, it means that the activities carried out by an institution or within programs are expressed numerically (Sayıştay, 2002). From this perspective, the benefits of performance measurement can be listed as follows:

- Provide order in institutional applications,
- Allows the institution to see its deficiencies and to complete them,
- Since the institution has an accountability and responsibility to both its employees and its customers/citizens, the trust between the citizens and the employee increases,

Table 1: Basic Performance Measurement Methods

Performance Measurament Methods	Pioneer	Referance
Tableau De Bord		Souissi, 2008
Return on Investment(ROI)	Du Pont, 1920's	Horne ve Wachowicz, 1995
Sink and Tuttle Model	Sink ve Tuttle, 1989	Folan ve Browne, 2005; Tangen, 2004
Brand Valuation		Cravens ve Guilding, 1999
Customer Value Analysis		Gale, 1999
Shareholder Value Analysis-(SVA)	Rappaport, 1997	Rappaport, 1997
Performance Measurement Questionnaire(PMQ)	Dixon v.d., 1990	Medori ve Steple, 2000; Bititci v.d., 2000
Smart Performance Pyramid	Kennerly ve Neely, 2000	Folan ve Browne, 2005; Bourne v.d., 2003
Performance Measurement Matrix	Keegan v.d., 1989	Medori ve Steple,2000; Folan ve Browne, 2005
Performance Prism	Kennerly ve Neely, 2000	Folan ve Browne, 2005; Bourne v.d., 2003
EFQM	Eurepan Quality Association, 1992	Folan ve Browne, 2005
The Integrated Dynamic Performance Measurement System (IDPMS)	Ghalayini et al. (1997)	
The Integrated Performance Measurement Framework (IPMS)	Bititci et al. (1997)	
Balanced Scorecard(BSC)	Kaplan and Norton, 1992	Kaplan and Norton,1992

Source: Adapted from the literature

- Used in the formulation of organizations' strategies and policies,
- Can be used as motivation and rewarding tool.

The main performance measurement methods used in the public sector and private sector in the literature can be given as in the table above.

2.5.1. Tableau De Bord

The tableau board, translated to Turkish as commanding/control panel relative to a balanced scorecard, goes little earlier period (Akgül, 2004, p. 73). Some French scientists claim that the balanced scorecard is a redeveloped version of the model that French engineers started to apply in the 1930s (Souissi, 2008, p. 83).

The Tableau du bord is a multidimensional organizational performance measurement model that allows the manager to have knowledge of the current status and development of the organization unit under his/her control, in line with the nature of the task, and to identify trends that will affect the organization unit (Cheffi et. all., 2010, p. 8).

2.5.2. Return on Investment (ROI)

Success depends on how much you earn compared to the money invested or the amount invested. Basically, the benefit (gain) obtained is divided by the amount of the investment. It takes into account the gain of the enterprise relative to its cost (Yüreğir & Nakipoğlu 2007, p. 549).

2.5.3. Sink and Tuttle Model

It argues that the performance of an organization is related to the complex relationships between the seven performance criteria of effectiveness, productivity, quality, productivity, business quality, innovation, profitability, and budgetability (Tangen, 2004).

2.5.4. Brand Valuation

Brand valuation allows assessing the benefits of trademark equivalence. Brand

valuation is a very subjective and predictive value, as well as a process that must be implemented by organizations' managers. The use of brand valuation as a measure of success helps in predicting the impact of managerial decisions, such as short-term spending or long-term benefits. With brand valuation, organizations can compare with other businesses and create consistent and measurable value (Ildır, 2005, p. 40).

2.5.5. Customer Value Analysis

Customer value analysis is a method of responding to questions such as "what type of quality?", "What level of quality?", "How much value corresponds?" and "compared to which competitor?". Customer value analysis is a set of tools and processes for how to reliably monitor market assessments of their products and services compared to a firm's competitors and to develop strategic management to deliver higher profits (Yüreğir & Nakipoğlu 2007, p. 552).

2.5.6. Shareholder/Stakeholder Value Analysis (SVA)

It is determining and defining of the parties, the target group, whom will benefit from the activity, and potential opponents. Stakeholder analysis is done to learn about the ideas of all parties and ultimately to create a "composite idea". Stakeholders are those that will be directly or indirectly affected in a positive or negative way from the process and results of the activity (Yüreğir & Nakipoğlu 2007, p. 551).

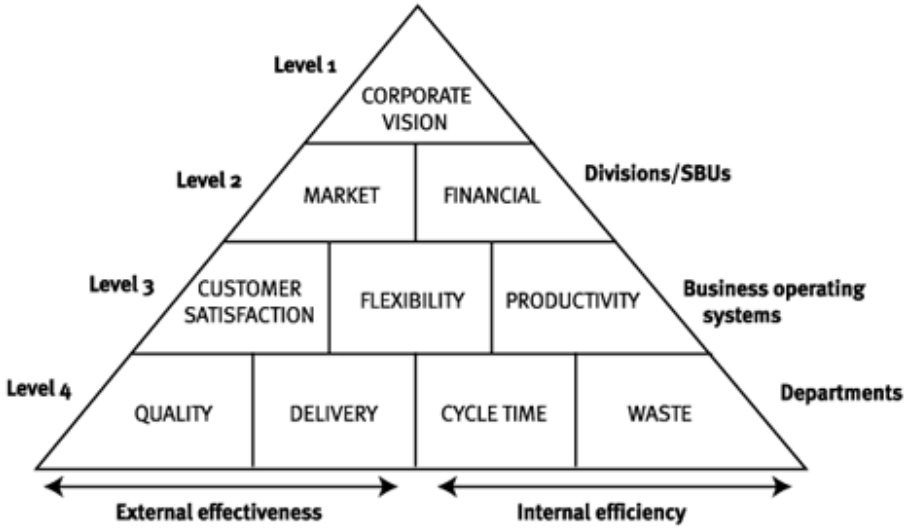
2.5.7. Performance Measurement Questionnaire (PMQ)

The Performance Measurement Questionnaire was developed by Dixon et al. (1990, 1991), with the purpose of assessing the existing performance measurement used in organizations. The PMQ framework consists of two main parts (Dixon, 1992): (1) to evaluate the particular improvement areas and the current performance improvement that is already used in the organization, (2) to evaluate the particular long term importance of improvement that will be achieved by the organization.

2.5.8. Smart Performance Pyramid

The performance pyramid was first developed by Judson (1990) and improved by Lynch and Cross (1991) (Laitinen, 2002). For Cross and Lynch (1992), each function, department and business center must understand, direct and develop performance characteristics so that they can access the organization's vision. The performance pyramid contains goals and criteria that will link the organization's daily operations to its vision. The aim of the performance pyramid is to ensure that the strategy of the organization and its operations are as follows: based on the priorities of the customer- from top to bottom, and the criteria from the bottom up (Tangen, 2004). Performance pyramid includes following four levels as suggested by Lynch and Cross (1991) as seen in the smart performance pyramid figure.

Figure 1: Smart Performance Pyramid



Source: Lynch and Cross, 1991

At the first level, at the top of the organization is the corporate vision or mission through which the organization describes how it will achieve long-term success and competitive advantage. At the second level, the focus is on the achievement of an organization in terms of market-related measures and financial measures. It is necessary for success of a initial focus for the achievement of corporate vision. At the third level, the strategies set at second level should be linked to the achievement of

citizen/customer satisfaction, increased flexibility and high productivity at the next level. These are the guiding forces that drive the strategic objectives of the organization. At the fourth level, the status of the third level driving forces can be monitored using the lower level departmental indicators of quality, delivery, cycle time and waste. The left hand side of the pyramid contains measures which have an external focus and which are predominantly non-financial. Those on the right are focused on the internal efficiency of the organization and are predominantly financial (Kaplan, 2018).

Table 2: Pros and Cons of SMART Performance Pyramid

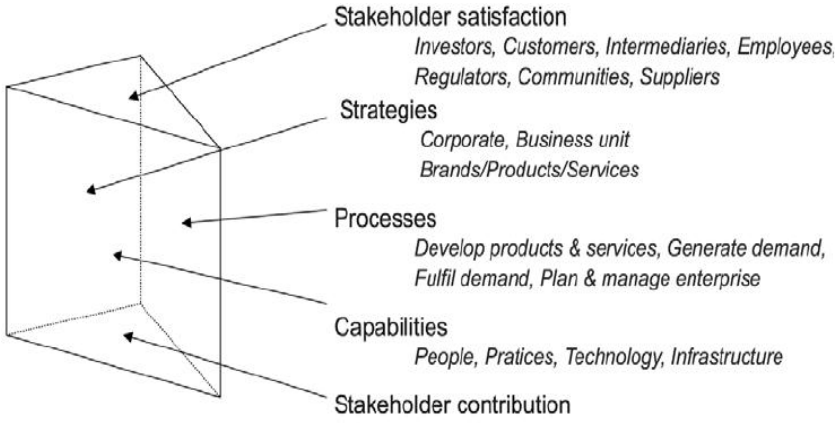
	Enumeration:
Strong Points	• attempt to integrate corporate objectives with operational performance indicators, • manage PM strategically.
Weak Points	• fails to specify the form of the measures, • does not explicitly integrate the concept of continuous improvement, • does not provide any mechanism to identify key performance indicators.

Source: Striteska & Spickova (2012) Review and Comparison of Performance Measurement Systems, 1-12.

2.5.9. Performance Prism

This is a "second generation" performance measurement and management structure proposed by Kennerly and Neely (Folan & Browne, 2005). The advantage of their systems over other systems is that it can be applicable to all stakeholders in the performance prism has a very comprehensive outlook for different stakeholders. For Neely and others (2001), the needs and demands of stakeholders are considered first, and the strategies are prepared (Tangen, 2004). The strength of this conceptual structure is questioning of the company's current strategy before the benchmarking process begins. In this way, the structure ensures that performance measurement is a

Figure 2: Performance Prism



Source : Tangen, 2004

strong base. However, the performance prism is beyond conventional performance criteria, but with little suggestion as to how to perceive and prepare performance measurements.

Table 3: Pros and Cons of Performance Prism

	Enumeration:
Strong Points	• reflects new stakeholders (such as employees, suppliers, alliance partners or intermediaries) who are usually neglected when forming performance measures, • considers the stakeholders' contribution to performance, • ensures that the performance measures have a strong foundation.
Weak Points	• offers little about how the performance measures are going to be implemented, • some measures are not effective in practice, • short of logic among the measures, no sufficient link between the results and drivers, • no consideration is given to the existing PMSs that companies may have in place.

Source: Source: Striteska & Spickova (2012) Review and comparison of performance measurement systems, 1-12.

2.5.10. EFQM Excellence Model

It is a model that enables the creation and development of business strategies in the organization. The main objective of the EFQM Excellence Model developed by the European Foundation for Quality Management (EFQM) is to provide a system perspective to understand performance management (Wongrassamee et.all., 2003). The EFQM Excellence Model has the main criteria. These are Input Criteria (leadership, policy and strategy, employees, collaborations and resources, processes), and Outcome Criteria (outcomes related with customers, outcomes related with employees, outcomes related with the community, core performance outcomes) (Yüreğir & Nakiboğlu, 2007, p. 556).

Table 4: Pros and Cons of EFQM Excellence Model

	Enumeration:
Strong Points	• systematic and non-prescription model, • using of self-assessment approach for organization excellence, • strengthen the sense of quality, • recognition of strong and weak points of organizations, • consist of criteria hierarchy, • allow shortlist of indicators based on "good example" of practice, • creating conditions for comparative analysis of internal processes with external ones, • feedback from results helps to improve enablers,
Weak Points	• no focus / priorities - no links, • criteria are not specific within the organization - no possibility for differentiation, • is not strategic management tool (systematic setting and achieving goals), therefore, it is not an instrument for strategy implementation, • is not suitable for organizational communication, • tendency to bureaucracy or red tape, • does not give guidelines how to design and conduct effective performance measurement.

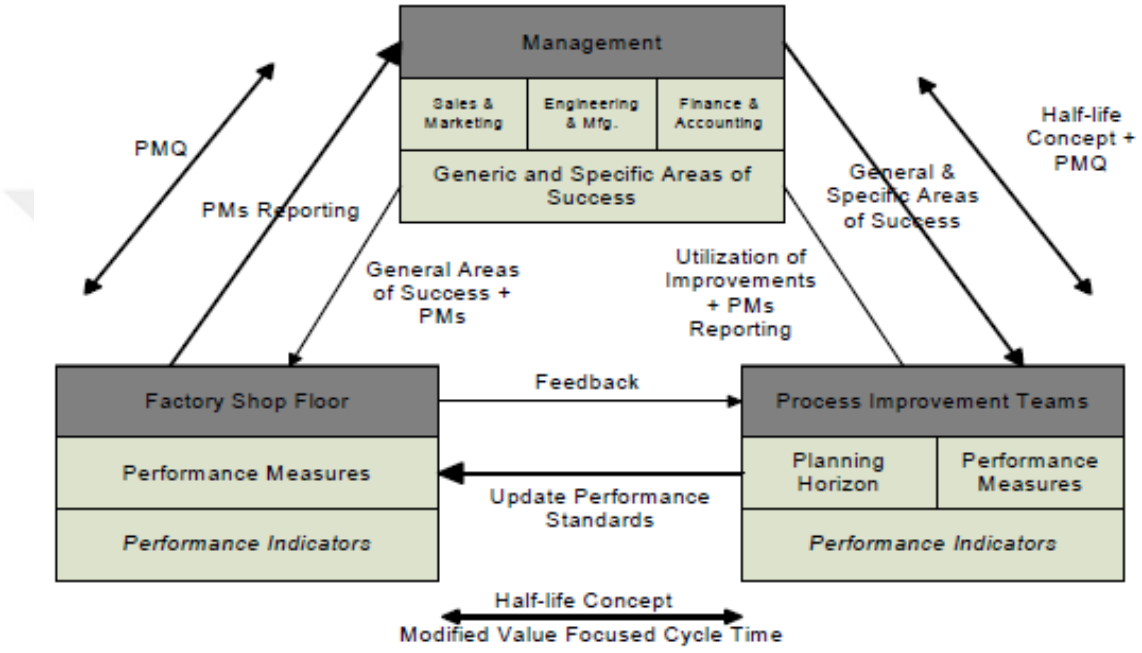
Source: Striteska & Spickova, 2012

2.5.11. The Integrated Dynamic Performance Measurement System (IDPMS)

The IDPMS was developed by Ghalayini et al. (1997) based on integrating three main areas of measurements i.e. management, process improvement teams, and the

factory shop floor. This framework has the ability to measure general and specific areas of success, utilization of improvement and performance measurement reporting (Ghalayini et. al., 1997).

Figure 3: The Integrated Dynamic Performance Measurement System

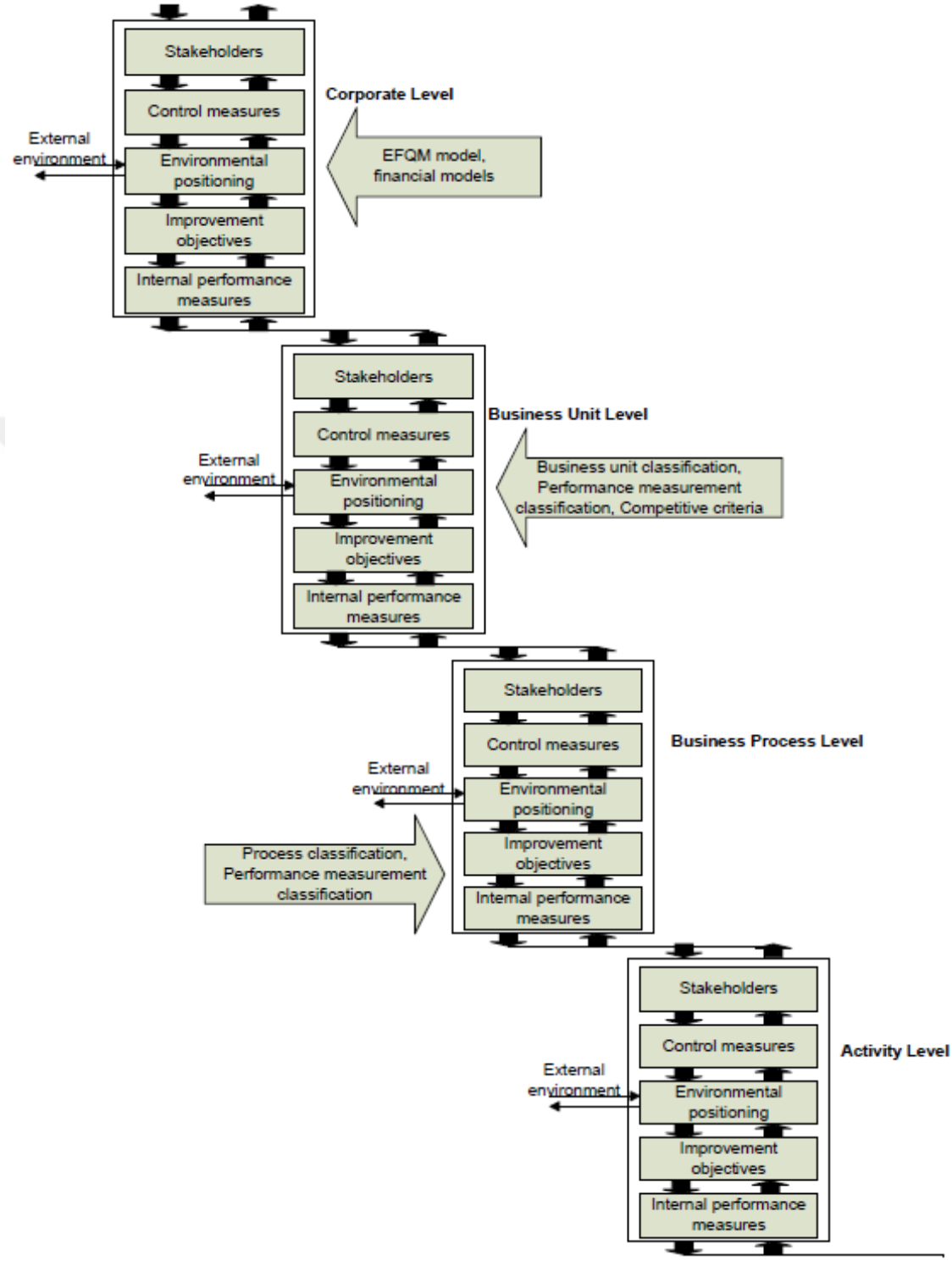


Source: (Ghalayini et. al., 1997), Ghalayini, A.M.; Noble, J.S.; Crowe, T.J., 1997. An Integrated Dynamic Performance Measurement System for Improving Manufacturing Competitiveness. International Journal of Production Economics, 48, pp. 207-225)

2.5.12. The Integrated Performance Measurement Framework (IPMS)

The Integrated Performance Measurement System (IPMS) was developed by Bititci et al. (1997). The IPMS model was designed as a closed loop control system to measure the process of performance management. The IPMS framework can be seen in the figure below which consists of four levels: corporate, business units, business processes and activities (Bititci et. all., 1997).

Figure 4: The Integrated Performance Measurement System



Source: Bititci, U. S.; Carrie, A.S.; McDevitt, L. (1997). Integrated performance measurement systems: An audit and development guide, 9(1), pp. 46-53.

2.5.13. Balanced Scorecard (BSC)

BSC, one of the most effective and widely applied models of performance measurement models in the world, has been explained in detail in Chapter Three.

2.6. Performance Evaluation in the Public Sector

Public sector performance includes many different aspects: effectiveness, efficiency, quality, compliance, implementation, meeting standards of good governance, sustainability etc. Boyne (2002) identifies three aspects of public sector performance in what he calls the inputs, outputs, and outcomes (IOO) model of organizational performance: inputs, outputs, and outcomes. The IOO model focuses on these three dimensions and their relationships.

While the model is simple (Talbot 1999), it is a useful heuristic tool for organizational purposes. It facilitates clarification and specification of performance's constituents. The model motivates and guides many empirical studies into public sector performance (Boyne, 2003; Jonker, 2012; and Talbot, 1999). Moreover, its broad dimensions, such as outcomes, cover the elements of performance in more complex models like the balanced scorecard of our research topic (Kaplan & Norton 1996), without distinguishing between possibly competing values.

The first applications in the world of performance measurement at the time of modern public administration are based on the experience of the New York City Bureau in the USA. Secondly, following World War II, "Planning Programming Budgeting System-PPBS" applications have been developed. The performance evaluation and measurement systems in the public sector have become a global phenomenon with the impact of “managerialism” and the "new public management" reforms in the 1980s. In this process, international organizations such as the International Monetary Fund (IMF), the World Bank (WB) and the Organization for Economic Development and Cooperation (OECD) have a significant impact for diffusion of performance philosophy (Köseoğlu & Şen, 2014, p. 115).

Concepts such as effectiveness, efficiency, prudence, and performance, which have been taken up in the public sector with the impact of the private sector since the 1980s started to be evaluated within the public sector (Egeli, 1999/2015). The

influence of the financial crises facilitated and accelerated this adaptation in the public sector.

The public sector is the world's largest and oldest sector. But with the work of this sector, complaints are increasing in almost every country. Therefore, it is inevitable that the increasing efficiency in the private sector, efficiency and quality concerns are used in the public sector, too (Ada, 2008).

The quality of services provided in the public sector is important for the whole country. Quality, effective, efficient services mean cost effective services. Thus, the resources of the country are not wasted. Current approaches in the public sector have made it necessary to use assessment and measurement systems of the performances of organizations and employees. The functioning of public organizations, just as they are in the private sector organizations, should pay attention to performance in order to have full control of the processes (Akdeniz, 2005, p. 93).

2.7. Organizational Performance Implementations in Turkish Public Administration

The first implementations of performance measurement in the Turkish public sector started with the "Registrar's Officer Regulation (Sicil-i Ahval-i Memur Nizamnamesi)" dated 15 May 1914 in the Ottoman State as an individual performance appraisal (Vural, 1968, p. 84).

In the public personnel management that took shape in the first years of the Republic, "centralist", "strict legislative" and "traditional" structures of the Ottoman administration were observed to be conserved, we see that “competence" and "career" principles have also been adopted (Tutum, 1979, p. 15).

The performance evaluation system applied to civil servants in Turkey with the Civil Servants Law No. 657, 109-123 articles and in accordance with the provisions of Article 121 of this Law and it was published in the Official Gazette with number of 19255 dated 18.10.1986 was entered into force by the Civil Officials Registry Regulation. In the public sector performance system, the basis of performance evaluation is the registry reports where public officials are graded on a note basis in terms of merit at given periods (Çevik, 2004, pp. 261-262).

Many structural reforms have come to the agenda in Turkish public administration. In the 2000s, the Five Year Development Plan, the report of Restructuring of Public Financial Management and Special Commission on Financial Transparency has recommended the transition to the medium term expenditure system, ensuring fiscal discipline, having strategic priorities in resource allocation, increasing budgetary and supervisory efficiency, transitioning to performance auditing, restructuring of public financial management and informing the public about public expenditures (Erüz & Arcagök, 2006, p. 3-4). European Union studies and chronic problems of public administration have increased the significance of reform struggles.

In cooperation with the World Bank, the General Directorate of the Local Authorities of the Ministry of the Interior contributed to the performance efforts and works with the Municipal Performance Measurement Project (BEPER) (Eruz, 2006, p. 277-278). BEPER has set up a model to make comparisons between municipalities by determining performance indicators for goods and services offered by municipalities. Within the scope of the project, performance indicators were determined, a total of 129 municipalities were selected by the Ministry of Interior out of over seven hundred pilot municipalities with more than 100,000 inhabitants. More than 300 questions were prepared for municipal services and the answers of participant were evaluated in detail (Nangir, 2007, p. 120). Thus, a systematic framework for measuring and evaluating performance in local governments has been established by considering country's local governments theoretical background and practices.

One of the most important studies in the context of performance measurement and evaluation is the Public Financial Management and Control Law No. 5018 enacted in 2003. This law envisages significant changes in the use of public resources and public finance principles (Öz & Kaplan, 2009, p. 243). Law No. 5018 has brought some provisions regarding strategic planning and performance-based budgeting. In this context, the High Planning Council's 2004 and 2005 Years Program and Fiscal Year Budget, with Macro Framework Decisions designated eight public administrations in our country as pilot study areas (Yılmaz, 2007, p. 34).

Law No. 5018 has introduced a system based on performance and managers, providing medium and long term goals and plans as well as transition to analytical budget. Separating administrative, financial and political responsibilities, the Court

of Accounts audit was expanded, and innovations such as the consolidation of all revenues and expenditures on the budget were introduced. Within the scope of this law, all public institutions are expected to use and benefit from performance management. The Public Financial Management and Control Law No. 5018 reorganizes the financial management and control system to ensure effective, economical and efficient use of resources within the framework of fiscal transparency and accountability principles.

In accordance with Article 49, 54, 55 of the Municipal Law No. 5393, which was adopted in 2005, performance monitoring and performance measures have become mandatory in municipalities our country as well (Karasoy, 2014). Thus, within the context of compliance with Law No. 5018, some changes were made in municipalities, metropolitan municipalities and provincial special administration laws and performance management became more important in local governments too.

As a result, many steps have been taken legally in our country to measure and assess performance in the public sector. However, it is not clear to which institution will use what performance measurement and evaluation systems. Performance measurement and evaluation systems, very popular and frequently used in the world, are expected to be useful in improving public services for the benefits of the citizens, employees and organizations in our country.

CHAPTER 3

3. CONCEPTUAL FRAMEWORK: BALANCED SCORECARD

This chapter covers origins and history of balanced scorecard, explains basics of balanced scorecards and provides the theoretical framework and main dimensions. After explaining conceptual framework, it focuses on implementation process and application issues in different parts of the world in general and in Turkey in particular.

3.1. History of Balanced Scorecard

The foundations of Balanced Scorecard's (BSC) go back to the report named "Report of the Committee on the Non-financial Measures on Effectiveness' 'published in 1971 in the Accounting Review even before the Harvard Business Review (HBR) articles written by Kaplan in 1983, 1984 and 1985 (Kaplan, 2010, p. 2). However, the BSC is based on a research called "measuring performance in the organization of future", sponsored by the Nolan Norton Institute in the early 1990s, covering a year and many multinational corporations. This study was conducted by David Norton, President of Renaissance Solutions Inc. and Robert Kaplan, Professor of Harvard Business School. In addition, a representative of a dozen companies operating in diverse fields such as manufacturing, heavy industry and advanced technology have gathered once a month to develop a new performance measurement method (Kaplan, 2010, p. 3).

Kaplan and Norton (1996, p. 7) describe the innovation of the balanced scorecard as it follows: "The balanced scorecard retains traditional financial measures. But financial measures tell the story of past events, an adequate story for industrial age companies for which investments in long-term capabilities and customer relationships were not critical for success. These financial measures are inadequate, however, for guiding and evaluating the journey that information age companies

must make to create future value through investment in customers, suppliers, employees, processes, technology, and innovation."

The BSC emphasizes that financial and nonfinancial measures should be part of the information system for all employees at all levels of any organization. Front-line employees should understand the financial consequences of their decisions and actions; senior executives must understand the drivers of long term financial success; The objectives and the measures for the Balanced Scorecard are more than just a somewhat random collection of financial and nonfinancial performance measures; they are derived from a top down process driven by the mission and strategy of the business unit. (Balanced Scorecards Institute, 2017). They are using the measurement focus of the BSC to accomplish critical processes (Kaplan & Norton, 1996, p. 10);

1. Clarify and translate vision and strategy;
2. Communicate and strategic objectives and measures,
3. Plan, set targets, and align strategic initiatives,
4. Enhance strategic feedback and learning.

In 1992, BSC became famous and got into the literature as a new performance measurement method with Kaplan and Norton’s article of "the balanced scorecard - measures that drive performance" (HBR). This article based on the experiences of 12 companies describes the BSC's ability to transform the strategic goals and performance metrics of the BSC business so that the business executive can quickly and comprehensively see the operating performance of the top executives. This explains how to create the four dimensions of the BSC with the example of the company "Electronic Circuit Inc." Subsequent articles focused on implementation issues in different companies in detail.

In 1996, Kaplan and Norton published the first BSC book, "Translating Strategy into Action: The Balanced Scorecard" reflecting a central idea of strategic enterprise performance measurement with the BSC. In 1996, after publishing their book on BSCs and getting general acceptance, they tended to divert their works to different areas.

With the publication in 2001, they began to express that the BSC should in fact be defined as a "strategic performance measurement model". In this context, they

explain how businesses can be strategy-driven entities with five basic principles (transforming the strategy into operational terms, spreading the strategy to all employees, turning strategy into everyone's daily business, turning the strategy into a continuous process and managing change). With this study, Kaplan and Norton (1996) have then defined the BSCs as a strategic performance measurement model rather than initial definition of a basic performance method (Coşkun, 2005).

Table 5: Chronological Sorting of Related Works about Balanced Scorecard

Year	Authors	Type	Name Of The Work
1987	Johnson and Kaplan	Book	"Relevance Lost: The Rise and Fall of Management Accounting"
1992	Kaplan and Norton	Article	"The Balanced scorecard-Measures that Drive Performance"
1993	Kaplan and Norton	Article	"Putting the Balanced scorecard to Work"
1996	Kaplan and Norton	Article	"Using the Balanced scorecard as a Strategic Management System"
1996	Kaplan and Norton	Book	"Translating Strategy into Action: The Balanced scorecard"
2000	Kaplan and Norton	Article	"Having trouble with your strategy? Then map it"
2001	Kaplan and Norton	Book	"The Strategy-Focused Organization: How Balanced scorecard Companies Thrive in the New Business Environment"
2001	Kaplan and Norton	Article	"Transforming the Balanced scorecard from Performance Measurement to Strategic Management"
2004	Kaplan and Norton	Book	"Strategy Maps: Converting Intangible Assets Into Tangible Outcomes"
2006	Kaplan and Norton	Book	"Alignment: Using the Balanced Scorecard to Create Corporate Synergies"
2010	Kaplan and Norton and B. Rugelsjoen	Article	"Managing Alliances with the Balanced Scorecard"
2016	Kaplan and Norton	Article	"The balanced scorecard: an excerpt from the CGMA book 'Essential Tools for Management Accountants"

Source: Adapted from the literature

In 2004, the third balanced scorecard book "Strategy Maps: Converting Intangible Assets into Tangible Outcomes" was published. In 2006, "Alignment: Using the Balanced Scorecard to Create Corporate Synergies" was published. In 2010, an article in HBR magazine "Managing Alliances with the Balanced Scorecard" was published by Kaplan and Norton and Rugelsjoen. In 2016, Kaplan and Norton published "The balanced scorecard: an excerpt from the CGMA book “Essential Tools for Management Accountants" in Journal of Accountancy. In this article the BSC perspective, they determine these indicators into a concise "scorecard" that can be used to monitor performance.

3.2. Origin of Balanced Scorecard

The origins of balanced scorecard can be traced to Key Performance Indicator (KPI), a type of performance measurement. Accomplished implementation of BSC and introduction of strategy maps concept of the organization very much depends on the right choice of key performance indicators (KPI’s). KPI’s indicate progress toward a desirable outcome. In its simplest form, a KPI is a type of performance measurement that helps you understand how your organization or department is performing (Balanced scorecards Institute, 2017). KPI involves useful indicators for success of organization. Simply selecting performance measures from a long list of possible measures is not very effective.

Balanced scorecards really struggle to bring efficiency in choosing these indicators. Because, what we call Balanced Scorecard is also called KPI. However, there is no big difference between KPI and Balanced Scorecard. What we call "Indicator" is equal to what we call "Metric". What metrics does Balanced Scorecard include "The most important ones - the "key" metrics. And the goal of Balanced Scorecard is to measure, the performance of an organization, focusing on some specific aspects. (KPI, 2017)

One-dimensional methods and measures that focus only on financial criteria can only partially measure the performance, but will not be able to set performance targets and prevent the organization from focusing on critical areas (Kaplan and Norton, 1996, p. 77). BSC is a method that provides strategic feedback to ensure balance and integration between financial and non-financial data and indicators, and measuring them at specific times and aspects (Horngren, et. al., 2003, pp. 449-450).

Some of the concepts in the literature that are claimed that BSC from is derived from can be listed below by the years.

In 1930s, several French scholars claim that the BSC is, to a great extent, similar to the Tableau de Bord (TBD), performance measurement system invented by French engineers at the turn of the 20th century (Mohsen Souissi, 2008). TBD is a management system introduced, and identified as a "dashboard" used by managers to guide organizations to reach their goals (Bessire & Backer, 2005).

In 1950s, General Electric (GE) developed a type new performance management system also similar to BSCs, designed to be used as a performance management system (Hendricks, 2004). The projected team suggested eight (8) measures (one is financial and seven of them are non financial) in GE method (Kaplan et. al., 2010). The measures were framed similar to the BSC dimensions, the four dimensions can be easily recognized among the metrics.

In 1954, Peter Drucker introduced the concept of "management by objectives" in his work of "The Practice of Management". For Drucker, performance requires each job to be directed toward the objectives of the organization. Thus, the first traces of the alignment between the strategic goals that is common for the implementation of BSC can be tracked.

1960s, Robert Anthony and his planning and control system based framework also remind BSCs. Anthony recommended a framework for control systems based on identifying three such systems: strategic planning, management control and operational control. For Kaplan (2010), the roots of management planning has both financial and non financial measurement which can be observed throughout his work.

3.3. Evolution of the Balanced Scorecards

BSCs can described as a successful tool with selected set of quantifiable measures derived from an organization's performance management. The measures selected for the BSC represent a tool for leaders to use in communicating to employees and external stakeholders about the outcomes and performance drivers by which the organization will achieve its mission and strategic objectives (Niven, 2006, p. 13).

Balanced Scorecard consists of four dimensions as financial dimension, customer/citizen dimension, internal process dimension, and learning/development dimension. There have been a number of developments in the definition and scope of the BSC after 1990s of early days and understanding of BSCs. These changes can be examined in three main generations: the idea of three generations of BSC was established in the work of Cobbold and Lawrie in 2002. It has been explained that the BSC is transformed into strategic performance throughout this evolution process.

1st Generation Balanced Scorecard: BSC was initially described as a simple, "4 box" approach to performance measurement (Kaplan and Norton, 1992). In addition to financial measures, managers were encouraged to look at measures drawn from three other "perspectives" of the business: Learning and Growth; Internal Business Process; and Customer, chosen to represent the major stakeholders in a business (Achterbergh, Beeres and Vriens, 2003, p. 8).

2nd Generation Balanced Scorecard: The first of these innovations, which take place at the BSC, is the linking of some strategic goals to dimensions and one or more performance measures, and the second is the creation of a causal relationship between strategic objectives and measures (Lawrie & Cobbold, 2004, p.4). The practical difficulties associated with the design of 1st Generation BSC are significant, in part because the definition of a BSC was initially vague, allowing for considerable interpretation.

Two significant areas of concern significant in this generation were filtering (the process of choosing specific measures to report), and clustering (deciding how to group measures into 'perspectives'). Discussions relating to clustering continue to be evaluated in the literature (Butler et. al., 1997; Kennerley et. al., 2000), but

discussions regarding to filtering are less common, and usually appear as part of descriptions of methods of BSCs design (Kaplan & Norton, 1996; Olve et al, 1999).

3rd Generation Balanced Scorecard: The BSC, which was introduced in the second period, was further strengthened in this period that it was a strategic

Table 6: The Evolution of Balanced Scorecard

1st Generation	2nd Generation	3rd Generation
Mixture of financial and non-financial measure		
Limited number of measures (max 25).		Multiple balanced scorecards within complex organizations and therefore many more measures.
Clustered in 4 groups relating to the 4 perspectives: financial, customers, internal processes, learning and growth.	More or other groups are used. Perspectives redefined.	Perspectives regrouped as Outcomes (financial + customers) and Activities (internal processes + learning and growth).
Measures are chosen to relate to what's important to measure for the organization: difficult to choose most appropriate from many possibilities.	Measures are chosen to relate to specific strategic objectives, the design aim being to identify about 20-25 strategic objectives each with one or more measures and assigned to one of four perspectives. Clustering regarded as more important than filtering.	A destination statement describing the organization after successfully implementing the strategy is developed up front. It guides the selection of objectives and measures. Objectives and measures are explicitly defined.
Some attempt is made to represent causality	The major causal relationships between strategic objectives are visually documented by laying out the results in a strategy map, a framework for describing strategy.	The strategic linkage model, a simplified version of the strategy map is introduced. Strategic objectives are segmented into two perspectives, activities and outcomes. Linkages indicate hypothesized causal relations between strategic objectives.
Measures should be chosen in a way that gains the active endorsement of the senior managers of the organization.		The "imagining" exercise presupposes the active participation of management.

Source: M. Hammes (2010) Third Generation Balanced Scorecards for Libraries: From Measuring Instrument to Core Strategic Management Tool

performance evaluation system (Kaplan & Norton, 2001). The performance measurement model has been developed with the applications in private, public and nonprofit organizations.

Main development in the third period is that Kaplan and Norton in 2000s, developed the strategy maps as a reply to the critiques and established a mapping of the Balanced Scorecard dimensions to each other in the causal relationship (Coşkun, 2005, p. 81). The approach of this period is more functional than the second generation and it is designed to be more successful in solving application issues. The 3rd generation BSC model is actually based on a refinement of 2nd generation design characteristics and mechanisms to create better functionality and more strategic relevance.

3.4. The Basics and Dimensions of Balanced Scorecard

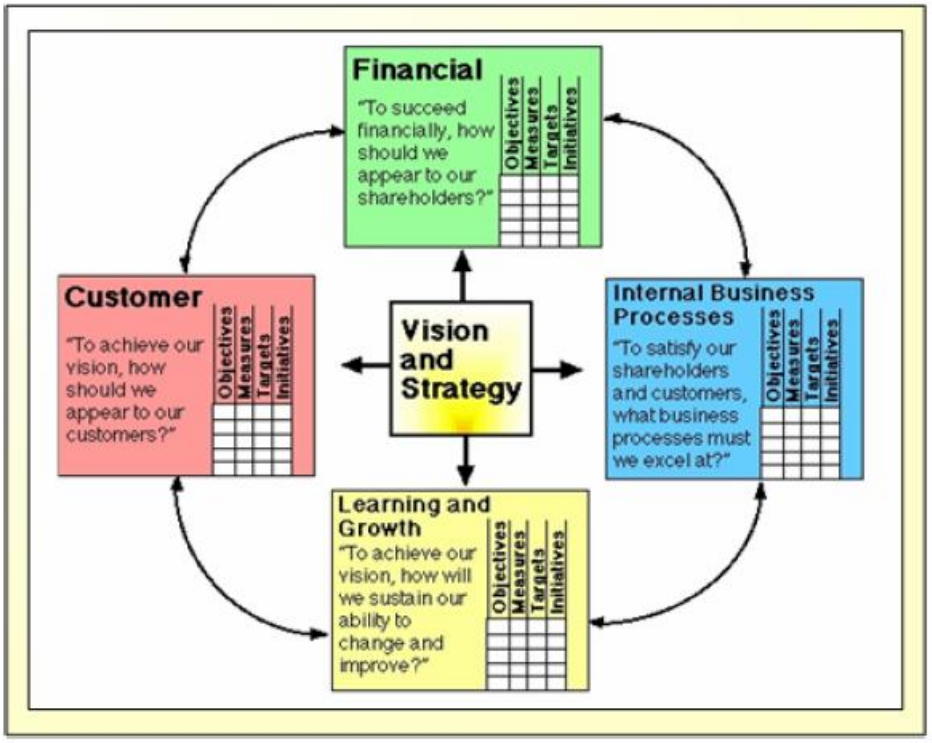
It is based on work done by BSC Kaplan and Norton in 1990s, which do not base only on financial indicators in performance measurement, as a new performance measurement system. In the BSC system, an organization has four dimensions that must be balanced. It is very important to ensure inter-dimensional integration to ensure long-term success (Kaplan, 1999, p. 9). The BSC completes financial measures of past performance with measures of the drivers of future performance. Measurement of BSC is derived from an organization's vision and strategy. The objectives and measures view organizational performance from four perspectives; financial perspective, customer/citizen perspective, internal business process perspective, and learning and growth perspective.

3.4.1 Visions, Missions and Strategies

The first step in implementing and understanding the balanced scorecard is to determine the mission, vision and strategy of the organization (Yaşar, 2010). The goal is to ensure that the entire organization is running to catch the same target (Önder & Aydın, 2016, pp. 225-239). An organization's mission, vision and strategy

are expressed at the highest level of management and are guiding in the long term. Vision is usually a short statement describing an ideal situation in which the organization wants to be in the future. Mission, on the other hand, represents the summarized task of the organization, which sets out its main objective and encompasses various elements. While strategies and plans are constantly changing over time, missions remain the same as a main task of the organization. Strategies represent the basic preferences of organizations in terms of "what areas" and "for what purposes" business resources will be allocated in line with their own vision and mission, depending on internal and external conditions (Kılıç & Erkan, 2006, p. 81).

Figure 5 Four Basic Dimensions of BSCs Model Proposed by Kaplan and Norton



Source: Kaplan and Norton (1996)

These perspectives are designed to capture the organization desired business strategy and to include drivers of performance in all areas that are important for an organization (Kaplan & Norton 1993, 1996). Kaplan and Norton (1992) have explained four different perspectives which can be seen in the figure above:

- the financial perspective is checking whether we are keeping our stakeholders satisfied or not,
- the customer/citizen perspective focus on how well our citizens are satisfied;
- the internal processes perspective assure how efficient the organization is running;
- the learning and growth perspective emphasize constant and development improvement of these performance dimensions.

The figure shows the basic scorecard system design or framework for any organization, private, public or nonprofit sector. However, we need to note the changed emphasis on mission (the key driver of a public sector organization), the change in the customer perspective to citizens and stakeholders (mission driven customer/citizens requirements, subject to government mandates and limitations), and the changed positions of financial and customer perspectives. We like to use the term employees and organizational capacity for the final perspective, to reflect the importance of the human system and of capacity building through trained and knowledgeable employees and efficient information technology systems. Budget perspective is used instead of the financial perspective, to reflect the budgetary formulation and execution processes associated with public accountability of funds (Rohm, 2002).

Any strategy to be efficient and effective, should contain explanations of financial aspects, markets it served, processes to be followed, and the people who will steadily and skillfully guide the organization to succeed. Therefore, when we are measuring our progress, it would not make sense to focus on just one aspect of the strategy when in fact everything is connected and interlinked to each other. An accurate picture of a strategy execution and performance measurement should cover different perspectives that comprise it. When developing a BSC, that's why, we consider these four: customers/citizens, internal processes, learning and growth, and financial dimensions (Niven, 2006, p. 13). Kaplan and Norton assert that since the BSC focuses on both non-financial and financial measures together that drive the future financial performance of an organization, it can be considered as superior to former

approaches to strategic performance management which focus on financial measures only (Kaplan & Norton 2001).

These dimensions ensure that organizations activities are viewed from a holistic and balanced perspective. The weights of the four dimensions/perspectives of the balanced scorecard are different for each organization (Yaşar, 2010). The four dimensions of the balanced scorecard can be weighted in a balanced manner, with a financial dimension of 22%, a customer/citizen dimension of 22%, a process dimension of 34% and a learning and development dimension of 22%. In addition, it has been stated that the number of criteria to be included in the balanced scorecard should be distributed in a balanced manner, totaling between 23-25 items in financial dimension, 5 items in customer dimension, 8-10 items in process dimension and 5 times in learning and development dimension. The recommended weights for the dimensions of the balanced measuring board and the number of recommended measures in the dimensions are shown in the Table (Norton, 2000, pp. 13-14);

Table 7: Criterion Suggested by Norton for Each Dimension of BSC

Dimensions of BSC	Weight in Total	Number of Performance Criteria
Financial Dimension	% 22	5
Customer/Citizen Dimension	% 22	5
Process Dimension	% 34	8-10
Learning and Development Dimension	% 22	5
Total	% 100	23-25

Source: Norton, 2000, pp. 13-14

3.4.2 Financial Dimension

Financial measures are more important components of the BSC especially in the firms but cannot be neglected in public and nonprofit organizations either. In the private sector, the measures in this perspective tell us whether our strategy implementation - detailed through measures chosen in the other perspectives– is leading to improved results. In the nonprofit and public sectors, financial measures ensure that we are achieving our objectives in an efficient manner that minimizes

cost such as revenue, profitability, and asset utilization (Niven, 2005, p. 14).

The BSC does not underestimate or disregard the financial perspective but keeps it and make it more systematic to use together with objectives, measurable indicators and linking them with other dimensions. Financial measures are valuable in summarizing the readily measurable economic consequences of activities. Financial performance measures demonstrate whether organization strategy, implementation, and application are contributing to bottom line development and improvement. Financial objectives typically relate to profitability measured, for example by operating income, return on capital employed, or more recently, economic value added. Alternative financial goals can be sales growth or generation of cash flows (Kaplan & Norton, 1996, pp. 26).

Organizations increase their economic value with two basic strategies, increasing income and increasing productivity. There are generally two dimensions of income increasing strategy (Çakmak, 2005, p. 264): First, to acquire new markets, new products and new customers; new sales; and second the development of relationships with existing customers and the cross-selling of multiple products and services. Strategies for raising the level of productivity also consist of two dimensions: the province; improving the cost structure by reducing direct and indirect expenditures; is to use assets more effectively, reducing the operating capital and fixed capital needed to keep operating activities at a certain level. A balanced scorecard ensures

Table 8: Financial Dimension Indicators in BSC

Subjects	Indicators
Sales	Annual sales and profit increase
Increase in the number of new products	Percentage of sales of new products
Implementation of a new pricing strategy	Product and customer profitability
Reduction of a product cost	Unit cost of products
Reduce customer cost per unit	Unit cost of customers
Cost of sales	A certain level or decrease over the year
Development of the use of assets	Asset turnover rate Economic value added

Source: Kaygusuz & Yüksel 2005, p. 93

that financial objectives are expressed clearly. In the financial dimension of the balanced measurement card, there are three financial goals that have strategic importance for every organization. These are (Çakmak, 2005, p. 264);

- Revenue growth and components,
- Lowering costs and increasing productivity,
- Evaluation of assets and investment strategies.

A balanced measurement card ensures that specific financial objectives and appropriate criteria for each different phase of the life cycle of an organization are determined. The aims and criteria included in the financial dimension can be listed as follows (Kaygusuz, 2005, p. 93);

3.4.3. Customer/Citizen Dimension

In the customer perspective of the BSC, managers identify customer or citizen and the sector they are in which the organization will serve and the measures of the organization units' performance in this sector. This perspective includes several main measures of the successful outcomes from a well formulated and implemented strategy. The main outcome measures include citizen satisfaction, citizen retention, profitability, and market and account share and benefit in the sector. However the citizens' perspective should also include specific measures of the value propositions that the organization will deliver to citizens in the sector. Specific drivers and demands of core customer outcomes represent those factors that are critical for citizens to switch to or remain loyal to their public or other suppliers. For example, citizens could value short lead times and on timely delivery of service. Or a constant stream of innovative products and higher quality of services. Or a supplier able to anticipate their emerging needs and capable of developing new products and approaches to satisfy those needs of people (Kaplan & Norton, 1996, p. 26).

With the customer/citizen dimension, managers define what kind of customer service they need to provide to reach their financial goals. Competitive customer and market segments are defined; managers set their strategies, value propositions, and form the goals for competition. Once the objectives have been set up, the performance

required to achieve these goals and the criteria required to determine whether this performance has been established are defined (Yaşar, 2010, p. 60). In the customer dimension, the target customers should be identified first, and then the value proposal to be presented should be defined. Other indicators to be implemented such as customer acquisition, satisfaction, continuity, customer profitability and market share reach to the desired (Kaygusuz, 2005, p. 93);

Table 9: Customer Dimension in the BSC

Subjects	Indicators
Increasing market share	Percentage of market share
Increase customer loyalty	Percent improvement
Continuous, timely delivery	Meeting orders
Development of reciprocal relations	Number of customers in connection
Customer satisfaction	Zero mistake, just in time delivery, high quality, low price
Increasing product quality	Return Percentage
Increase in market entries	Number of customers, customer volume

Source: Kaygusuz, 2005, p. 94

3.4.4 Internal Processes Dimension

In this perspective, the BSC represented the key processes at which the organization should create order to continue adding values for citizens. Each citizen will ask for the efficient operation of specific internal processes in order to get better service delivery for the citizens and fulfill our value propositions. To satisfy citizens, we may identify entirely new internal processes rather than focusing our efforts on the incremental improvement of existing activities. Service development and commitment, partnering with the community, and reporting are examples of items that may be represented in this perspective (Niven, 2005, p. 15).

The internal process measures focus on the internal process that will have the greatest impact on citizens' satisfaction and achieving an organization's financial objectives. In this perspective, executives identify the critical internal processes in which the organization must perform. These processes enable organizations' units to (Kaplan & Norton, 1996, p. 26):

-deliver the value propositions that will attract and retain citizen,

-satisfy stakeholder expectations of excellent financial returns.

The internal process dimension of the balanced scorecard combines the goals and measures required for both the long-term innovation process and the short term operation process. Factors that will lead to long-term financial success may require that existing and potential customers of the company create completely new products and services to meet their emerging (Yaşar, 2010, p. 64). Main items and indicators suggested by BSC for internal process might be given as it follows (Kaygusuz, 2005, p. 96);

Table 10: Internal Process Dimension in the BSC

Subjects	Indicators
The increase in the number of new products	Number of new products / planned new product
Improving process quality	Quality costs, percentage of defective products
Reduction of process time	Production process efficiency
Process development	Decrease rate of error, Added value analysis
Start a new product	New product sales, New product demand
Job satisfaction	Employee surveys

Source: Kaygusuz, 2005, p. 96

3.4.5 Learning and Growth Perspective

The forth perspective of the BSC, learning and growth, identifies the infrastructure that the organization must build to create long term growth and improvement. The customer/citizen and internal business processes perspectives identify the factors most critical for current and future success. Organizations are unlikely to be able to meet their long term targets for customers/citizens and internal processes using only current technologies sand capabilities. Increasing demand and expectations create intense global competition requires that organizations should serve in a better way continuously. Balanced Scorecard typically will reveal large gabs between the existing capabilities of people systems, and procedures and what will be required to

achieve breakthrough performance. To close these gaps, organizations will have to invest in developing employees, enhancing new information technology and systems, and aligning organizational procedures and routines for new developments and demands (Kaplan & Norton, 1996, p. 36).

Balanced scorecard learning and development dimension emphasizes what capabilities employees should be equipped with in order to achieve organization strategy. The balanced scorecard focuses on the training needs of the employees and the equipment they need to work with maximum efficiency is required. Main items and indicators suggested for learning and development as it follows;

Table 11: Learning and Development Dimension in the BSC

Subjects	Indicators
New product leadership	Sales from new products, R & D expenditures, Share of design costs in total cost
Development of skills of employees	Employee satisfaction, Employee turnover rate
Employee motivation	Periodical review of employees
Development exceeds Expectation	Sales from new products
Technology leadership	Process of developing new products

Source: Kaygusuz, 2005, p. 98

3.5. Balanced Scorecard Development in the Public Sector

BSC was originally developed for the private sector by Kaplan and Norton in the early 1990's. However, later it was understood that it could be very useful in the public sector and was implemented in the public sector in many countries around the world. Performance measurement in the public sector has traditionally also focused on fiscal measures. Unlike the private sector, it is more important for the public sector to focus on efficiency measures as regards the feasibility of efficient using resources. However, the task of determining the measures, targets and collecting the relevant information for non-financial measures particularly for public sector is not an easy task.

Kaplan (2001) argues that the Balanced Scorecard has good potential to enable public sector organizations (Kaplan & Norton, 2001): (1) to bridge the gap between ambiguous missions and strategy statements and daily operational actions; (2) to develop a process to achieve strategic focus, avoiding generalist approach; (3) to shift their focus from programs and initiatives to the outcomes; (4) to avoid the illusion that they have a strategy because they are managing a diverse sets of programs and initiatives; and (5) to align initiatives, departments, and individuals to work in ways that reinforce each other so that major performance improvements can be achieved.

For Rohm (2001), Balanced Scorecard should be introduced in the public sector in order to serve following benefits (Rohm, 2001):

- Providing alignment between mission, strategy, processes and personal performance,
- Aligning local government priorities to the state and federal priorities,
- Demonstrating the value of programs to citizens,
- Developing meaningful performance measure in order to determine the outcomes of the programs,
- Linking mission and vision to budgeting process,
- Determining resources allocated and contract cost for each initiative
- Increasing coordination among agencies in order to eliminate waste and duplication.

There are many challenges in the design and implementation of BSC in public institutions. Greatbanks and Tapp (2007) argue that the application of the BSC to public sector organizations would be more complex than the private sector. Niven (2002) emphasizes that the main challenges include issues relating to difficulties in measuring outcomes rather than outputs, the tendency to use poor results as punitive measures, and the failure to determine the true mission of any organizational unit. Other challenges include a culture of not trusting business solutions, a lack of staff capabilities in developing innovative measures, and failure to link the scorecard to compensation (Niven 2002). Main challenge in public sector unlike private sector seems to have limitations caused by regulations to use performance measures easily and independently.

3.6. Balanced Scorecard Implementation in Public Sector

In September 2000, the results of the survey, which was published by the Harvard Business School in the context of the BSC's development report, it was found that 44% of the enterprises at upper and middle management levels accepted the successful implementation. Additionally, it has been found that by most of the organizations used BSC approach succeeded in meeting their objectives (Saraç, 2007, p. 36).

The results of the study conducted by Bourguignon et al. regarding the use of BSC in European countries show that the companies and some government organizations involved in the study, 83% in the UK and 72% in Italy implemented the BSC approach in their organizations. It is also stated the same research that in all these countries, they are eager and willing to use this method (Kaygusuz, 2012). We can provide brief implementation experiences and practices from different parts of the world.

Australia: In local governments, the City of Brisbane, taken the model from the city of Charlotte, followed procedures similar to Kaplan and Norton (2001), The BSC implementation process. Centrelink is a governmental agency established by the Australian Government in 1997 in order to provide common sources for information, assistance and payment. Soon after its establishment, in 1998, Centerlink adopted the Balanced Scorecard as its main performance management tool. The Balanced Scorecard was created for the governmental organization to reach 6 main goals (Australian National Audit Office, 2003):

- To built partnership with client agencies that deliver required results and provide financial value,
- To increase customer and community involvement and satisfaction with services,
- To create an environment where Centrelink people emphasize value to customers, client agencies and community involvement and commitment to services,
- To efficiently manage Centrelink business and benefits to government,

- To provide innovation and unique solutions consistent with government policy,
- Be the first choice and benchmarked at the best practice in public service delivery.

Five years from the BSC implementation at Centrelink, the Australian National Audit Office (2003) report outlines that the organization believes the BSC:

- Successfully translated Centrelink's strategy into operational terms in the BSC,
- Has been a force for aligning the whole organization to achieving KPIs, with increase results once the BSC was made available online at Area Support Offices and Customer Service Centers
- Helped make strategy everyone's business.

U.S.A: Since the BSC approach originally developed and implemented in the United States in 1990's, the system has received great interest in America (Saraç, 2007). US private sector practices seem to have begun in the 1990s, soon after the idea got spread in the market. Butts (2009) master's thesis investigating BSC applications in local governments in the United States has found a balanced implementation rate of 50 % in the fire, police, transportation and water departments (Butts, 2009, p.15). Cho (2008, p. 2) surveyed local governments in selected 45 cities with a population of over 250,000, 17.8% of them have already been using and 33.3 % of them consider using the BSC in the performance evaluation.

France: In France, BSC application was found to be used by only 3% of surveyed enterprises. The reason for this low usage might be related to the existence of Tableau De Bord, very similar to the BSC which has been used for 50 years in France. However, the application of Balanced Scorecard to public institutions in France provided short term control over productivity and facilitated legitimacy in public policy in the long run. In establishing the BSC, there is a connection between management control systems and information systems. The results of the assessment have been met with BSC targets (Rochet, 2004, pp. 201-208).

United Kingdom: In the UK, the BSC is implemented in public institutions with respect to the "best value" principles (Wisniewski & Dickson, 2001). The specified performance indicators allow for comparison between public institutions in terms of performance reporting and accountability. Initially, Ministry of Interior and the National Health Service initiated applications in public organizations (Chang, 2007, pp. 101-117).

Italy: Preparatory works to start BSC implementation in local governments in Italy in 2008 can be summarized as it follows (Farneti & Guthrie, 2008, pp. 7-8):

1- The legal procedure has been completed so that BSC can be implemented

2- Mission, vision and strategy maps were created,

3. Strategic targets have been identified,

4- Strategic control is done,

5 - Strategic planning technology was established to improve the BSC model.

South Korea: The BSC studies in the public sector first started in 2005 by the Ministry of Government Administration and Home Affairs (MOGAHA). MOGAHA was established in 1998 in South Korea. The intent is to create an integrative and efficient management mechanism for central and local government authorities. Firstly, significant factors for the strategy map and BSC measurements were created at the institutional level. MOGAHA's vision is described as for levels of organization as "the best managed organization in the world in innovation, decentralization and balance." It can be said that South Korea is one of the most effective countries using the BSC in the public sector in a short period of time. After BSC implementations following results were obtained (Kaplan & Norton, 2008, pp. 17-19):

- The number of local-specific sales made via the Internet has exceeded 2 times in 2006 after BSC in 2004. Information Network Villages program was established for this purpose.
- Quality of living has been developed with the funds of MOGAHA. For example; the number of hospitals was 323 in 1999 and it increased to 427 in 2005.

- Increased income levels and tax amounts paid per capita.
- The number of central ministries to which the BSC applies has increased from 3 in 2005 to 33 in 2007.
- Citizen complaints have decreased over time.

3.7. Balanced Scorecard Implementation and Current Situation of BSC in the Turkish Public Sector

As it is common in the world, as well as the first BSC applications in Turkey has been attracted and adopted by the private sectors. The BSC method and approach in Turkey was first accepted and used by enterprises in different business lines and performance measurements / assessments. Private sector organizations are more autonomous to use any techniques they like for their benefits. Public organizations cannot easily change the techniques or approaches they apply on any issue particularly on human resource management because of continuous critique on businesslike approach in governments arguing that governments have some other priorities than efficiency etc (Önder & Aydın, 2016).

The theses, articles and reports about the BSC in the literature in Turkey are mainly covering theoretical aspects. Studies in the literature on applicability to public institutions are inadequate because of low implementation efforts in public sector. Therefore academic studies in the area rather concentrated on the BSC applicability in public organizations. Theses have been done mostly to check the applicability to hospitals and schools.

Dinçer (2009), in his work found that the BSC method can be successfully implemented as a strategic performance evaluation system even in non-profit organizations and can support the performance of the organizations in terms of predictability, transparency and accountability (Dinçer, 2009, p. 75). Oyman in the thesis (2009), the BSC has investigated the applicability of the Republic of Turkey to the Central Bank and mentions the existence of the basic conditions required for the application of the BSC in Turkey.

The preliminary report on the measurement of the performance of the Court of Accounts was the investigation regarding the feasibility of a balanced scorecard in Turkish public institutions. In the study, the scorecards of the court of accounts in New South Wales, Victoria, Northern Territory, in the states of Australia were examined. The balanced scorecard model with increasingly widespread application by the developed country councils has been evaluated also as a feasible model for the Turkish Court of Accounts (Yörüker et. al., 2002, p. 34).

It has been observed in Turkey in the light of the research, the use of Balanced Scorecards in the private sector is more widespread, but many public organizations continue to work on plans and infrastructure to start and use BSC applications, especially in the health and education sector (Careless, 2012). The general evaluation of the researches that have been conducted reveals that the BSC can be implemented in public institutions in our country but it is necessary to do some regulations to abolish some of the obstacles (Oyman, 2009, pp.188-192; Akın, 2006, pp. 174-182 ; Yazır, 2007, pp. 87-88; Yörüker et. al., 2002, p. 34).

3.8. Application Issues

Possible problems in balanced scorecard application problems can be grouped into three (Kaygusuz, 2012, p. 88); These are the problems encountered during the period of obtaining the capabilities required to implement the application, the probable problems at the design phase, and thirdly, problems that arise after application. Each problem should be investigated to its root causes and attempted to be solved in such a way as to create synergy and increase the motivation. Problems prior to implementation are the result of the manager's partnership structure with the education-knowledge levels, horizons and management styles of the managers. Therefore, the solutions to be found in these items may also require some studies, including training of managers and present competition conditions and according to the introduction of competitive means, besides various management techniques or studies. Management should be prepared for the new project and be made to have the qualities required by the Balanced Measurement Card (Kaldırım, 2009).

Table 12: BSC Application Issues

Before Application	Designing Application	During Application
The whole business will cover no plans at the level	Limited resources or wrong allocation of resources	Strong control of administration
mixed with other management techniques	Unprecedented management knowledge Systems and database availability	Irregular meetings
Having no strategy	Closeness, lack of participation	Not focusing on balanced scorecards
None owns the process	Too many indicators and mixing the targets	No internalization of BSC
Family owned company	Many projects at the same time	Lack of communication
Unwillingness to spend money for application	organizational structure problems	Wrong applications

Source: Kaldırım, 2009

3.9. Balanced Scorecard Software

Major progress has been made in the development process of the Balanced Scorecard in theory and practices. The adoption of the BSC system development cost for mid size company or organization has been estimated around 100,000 $. A number of studies have been conducted to successfully implement the BSC. Recently, software programs have been developed to support and provide a systematic implementation of the Balanced Scorecard. With the increased emphasis on performance measurement systems such as Balanced Scorecards, software companies have developed software programs to help linking organizational strategies with performance measures. For example; software companies such as Corvu Corp, Gentia, People Soft, Hyperion Solutions, Oracle, SAS, SAP and Microsoft offer the companies Balanced Scorecard software solutions (Keskin, 2009, p. 133). Microsoft XP is made the BSC available to organizations supported by Office. This includes Excel and Office Web components and charts that directly integrate with tables and displays (Saraç, 2007, p. 37).

BSC implementation process begins by applying performance measurement

software, to get the right performance information to the right people at the right time. Automation adds systematic structure and discipline to implement the balanced scorecard system, helps transform disparate corporate data into information and knowledge, and helps communicate performance information. In short, automation helps people make better decisions because it offers quick access to actual performance data (Balanced Scorecard Institute, 2018).

QPR (2017) suggests the means to build a flexible, automated and user-friendly balanced scorecard solution and to move away from a home built IT implementation. You get access to a rich set of strategy maps, KPIs (key performance indicators), scorecards, analyses and reports. Software should support automated and manual data aggregation and entry, as well as offering powerful data consolidation. Online collaboration capabilities, organizations and managers can communicate and be up-to-date on the progress of your operations. With good softwares, you can involve more users, teams, branch offices and business units with a systematic and unified approach in turning your strategy into action (QPR, 2017).

P. Sharman and B. Kavan boldly argue contrary that the software required for the Balanced Scorecard is simply excel. However, there are many different organizations that supply Balanced Scorecard software via the Internet. In BSC application software is only one tool for strategic analysis. The price of these software packages is between one thousand dollars and one million dollars. Organizations should avoid the loss of time and money by choosing the right software. According to the researches that have been done, it has been revealed that the expectations of balanced scorecard software are different according to the departments and departments (Süslüoğlu, 2013).

General Evaluation

This chapter aimed to explain origins and history of balanced scorecard, basics of balanced scorecards and provide the theoretical framework and four main perspectives of balanced scorecards. After explaining conceptual framework, it focuses on implementation process and application issues in different parts of the world in general and in Turkey in particular. Some application issues in public sector and using software programs to support balanced scorecards applications were mentioned. Main items and applicability issues were evaluated to benefit in our research and use them in our case study of Ombudsman Institution in Turkey.

CHAPTER 4

4. RESEARCH DESIGN

In research design, research question/s, data collection and analysis method, main parts and items of questionnaire were explained in detail. A questionnaire was prepared to see the applicability of BSC in the case Ombudsman Institution. Survey research was done with 63 participants; civil servants, experts, middle and top managers out of total 107 employees in the agency. Semi-structured and open-ended questionnaires with Likert type (7) test scale were used. In the survey, participants are asked for voluntarily and confidentiality and anonymity were considered. The decision of the ethics committee was taken from our university for the questionnaire.

4.1 Research Question

Since 1990s, the BSC developed and applied in developed countries, also was implemented by private sector organizations in Turkey. However, the applicability has still been debated in the central and local governments in Turkey. Field research has been conducted to analyze the factors that determine the extent to which implementation can be realized in some public and local government institutions in our country. There is such a wide range of BSC application areas to measure and improve performance problems always in the agenda of Turkish Public Sector and in spite of the fact that there is no legal obligation for BSC.

This research seeks explanations for the question of "What accounts for the applicability of balanced scorecards method as a performance evaluation system in public sector?" This main question will be answered by considering wide variety of items within four main dimensions of balanced scorecards. The questionnaire prepared to illustrate all dimensions in detail served to test related hypotheses driven from the previous theoretical studies and researches and explain the applicability of BSC in Turkish Public Sector.

4.2. Data Collection

Ombudsman Institution (Kamu Denetçiliği Kurumu) was chosen since it was a newly established small organization and still struggling to institutionalize itself which might create opportunities influence and shape their performance system. Also, studying small organization helped us to capture many things and do in depth analysis. Additionally, managers in the organization are very research friendly to support research process.

Ombudsman Institution has been established with the adoption of the Act numbered 6328 and published at Official Gazette in 29/6/2012 at number 28338. The Ombudsman Institution which is attached to the Turkish Grand National Assembly, has legal personality, has a separate budget and is centrally based in Ankara. The purpose of the Institution is to establish an independent and efficient complaint mechanism regarding the delivery of public services and to investigate, research and make recommendations about the conformity of all kinds of actions, acts, attitudes and behaviors of the administration with law and fairness under the respect for human rights. Natural and legal persons including foreign national may lodge complaints to the Ombudsman Institution (2017).

A "face to face questionnaire" was designed to collect data and they were given to the participant. Since the number of total employees in the Ombudsman Institution is only 107, this type of questionnaire has been determined in order to increase participation to the survey. Since the questionnaire is proved a written format, it also gives participants the opportunity to check their answers. In this context, participants were given sufficient time to fill the questionnaire with best convenience.

4.3. Questionnaire Development and Analysis Method

In this subtitle, information on the preparation of the questionnaire, the way the questionnaire was constructed, its validity and reliability, and which statistical tests were used during the data analysis was given. Approximately 90% of the questions in the questionnaire were "closed-ended questions". Thus, participants were able to make the best choice for their ideas in a short time. To evaluate the current

performance evaluation and management approach, three open-ended questions were asked to find out if there were problems in practice, if there was a problem and what the solutions might be offered by the participants. In addition, it was mentioned that the individual evaluations will be kept confidential and anonymity of findings were guaranteed at the beginning of the survey in order to avoid possible concerns of the participants. The name, surname, etc. for identifying the participant were requested in order to ensure that the participants fill out the questionnaire in an impartial manner.

Data analysis is done by statistical software programs so the data is coded. Likert Scale 7 was used in the qualitative questionnaire. The "normal distribution curve" was used to determine the central tendency of respondents' responses. This indicates the center of the summit (Neuman, 2014, pp. 502-504). Relative data analysis for the survey results was made through SPSS, a computer program for statistical analysis.

While the results of the questionnaire were being transferred to SPSS, the open questions asked in the last part of the questionnaire were not included in the analysis of the SPSS. For the questions with the Likert Scale of 7 respondents, the labels were defined by assigning values from 1 to 7. Numerical distributions of hand data by questionnaire are shown in the following tables for each question. Values between 1 and 7 are divided into 5 equal parts, so that more meaningful and simple categorization is maintained. When Likert 7-1 = 6 / 5 = 1.20, the transition between layers was taken as 1.20. The average distribution values are included in the overall tables. Borrowing from framework of Hannan and Freeman (1977) about liability of adolescence, we assume that mature organizations are more likely to adapt and be successful about some strategies than the others. Therefore we tried to determine maturity levels to apply BSC in public sector. Values can be interpreted as it follows;

- The 1,00-2,20 ratio indicates that given statement are very unsuccessful according to the participants at the level of maturity, and that the participants strongly disagree with the statement,
- 2,21-3,40 means that the level of maturity or statement failed, and that the participants did not participate to the statement,
- The rate of 3,41-4,60 means that participants at the level of maturity or expression are indecisive or not sure,

- 4,61 to 5,80 means that the level of maturity or success is clear and that the participants agree with the statement,
- Ratios between 5.81 and 7.00 indicate that the level of maturity or statement is very successful and participants strongly agree with the statement.

Therefore, statement with ratios bigger than 4.6 (ratios ≥ 4,60) is considered the ombudsman institution is mature enough or ready to apply BSC. To test maturity level, One tailed T test for one-sample was used to test out hypothesis. Test value was 4.60 to test the significance. However, I prefer using median value of 4.00 for two tailed T test instead of 4.60 of maturity level. Our general hypothesis for each statement is to maintain ratio higher than 4.60. So our general hypothesis is given below;

Hypothesis: The applicability of BSC is more likely if maturity of the institution is higher than median value or assigned value.

When evaluating the performance of an organization, following dimensions are supposed to be considered in a balance: (1) customer/ citizen dimension, (2) internal process dimension, (3) financial dimension, and (4) learning and growth dimension. Therefore, our questionnaire covered four dimensions with 63 questions. All questions were translated into Turkish since participants to the questionnaire were Turkish speaking citizens (see Appendix for Turkish and English versions of the questionnaire). At the beginning, Part A consists of general information (question 1 through 8) about participants to create descriptive statistics. And at the end we formed open ended questions to do in depth qualitative analysis.

In the questionnaire, we created Likert type questions depending on the previous literature and research to get ordinal level data. We formed following statements, and asked participants to select the answer that best represents his/her opinion and mark one of the numbers from strongly disagree (1) to strongly agree (7);

Part B, Customer/ Citizen Dimension has following statements (question 9 through 16);

- The number of services we offer is increasing.
- The types of services we offer are increasing.

- Demand for services we are offering is increasing.
- The quality of services we offer is improving gradually.
- The number of citizens we serve is increasing.
- Resolved citizen complaints are increasing.
- At our institution, we are engaged in activities / activities to learn the wishes and complaints of citizens.
- We meet all expectations of our society effectively.

Part C, Internal Processes Dimension has following statements (question 17 through 30);

- Our functions are executed effectively.
- Our services have no disruption.
- Our services are carried out in accordance with procedures.
- The services we offer are also error-free.
- Our institution has the necessary technology for the service we give.
- A citizen satisfaction survey is conducted in our institution.
- Employee satisfaction survey is conducted.
- There is effective communication between our employees and serviced citizens.
- We endeavor to learn the expectations of our employees.
- The planning process is carried out effectively with the contributions of the units.
- Program planning is based on a strategic plan.
- Administration supports our compliance with the strategic plan.
- Participatory management understanding is prevailing in our institution.
- Internal process controls are conducted efficiently.

Part D, Learning and Growth Dimension has following statements (question 31 through 39);

- My work is directly related to the institution's mission.
- I know my job description (what I am supposed to do).
- My institution provides training that meets my business needs.

- I am satisfied with my job.
- My job is boring.
- I care my job.
- My working is important to my career.
- My performance goals are specified.
- I have enough knowledge to accomplish performance goals and to make appropriate decisions in line with these goals.

Part E, Financial Dimension has following statements (question 40 through 49);

- I know the budget of our institution.
- The amount of institution's budget is sufficient.
- Our institution has low expenses.
- Our institution's budget is increasing every year.
- We use budget resources effectively / efficiently.
- We consistently meet the financial expectations of our institution.
- The budget for each unit is available and accessible.
- The institutional budget is in line with the strategic plan.
- Our financial resources have been appropriately allocated among programs.
- Our budget is consistent with our performance indications.

4.4. Limitations of the Research

A questionnaire was prepared to check the applicability of BSC in the case Ombudsman Institution. Ombudsman is small organization 107 emplyees. Survey research was done with 65 participants; civil servants, experts, middle and top managers out of total 107 employees in the agency. The nature of privacy issue could not let us check all documents in the organization. Because not all employees answered the questions and small sampling from small population created generalazibility of our findings to Turkey. Therefore, it might be evaluated as a case study.

CHAPTER 5

5. FINDINGS AND DISCUSSIONS: THE APPLICABILITY OF THE BSC IN TURKISH PUBLIC ADMINISTRATION

This chapter is about an analysis of the main findings of the survey research to answer the thesis question/s. First, general descriptive information about the participants was assessed. The applicability of the BSC in public organizations has been evaluated in four main headings, taking into consideration the four basic dimensions of the BSC.

5.1. DESCRIPTIVE STATISTICS

The BSC survey questionnaire was distributed to almost everyone working in the ombudsman institution excluding contractual labor such as security and cleaning. Total of 63 employees out of 107 in working in different works (expert assistant, expert, judge, support services, office personnel, officer, computer operator, chief, manager, legal consultant), departments (Chief auditor, Ombudsman, General secretary, Management services, EU relations, Strategy development), and different education levels (undergraduate, graduate and doctoral) joined to survey research and answered the questionnaire.

5.1.2. The Participants by the Ages

Table 13: The Participants By Ages

Subject	Age
Mean	34.0476
Range	25.00
Minimum	23.00
Maximum	48.00

N:63

Employees in the survey are between the ages of 23-48 and the average age is 34.0476. The Institution has a very young dynamic and experienced age group of employees, provides opportunity for institution to adapt environmental changes and new techniques and skills.

5.1.3. The Participants by the Gender

39.7% male and 58.7% female employees participated into the survey research. The number of women working in The Ombudsman institution is more than male employees. The rate of working women in Turkey is 38% lower (Devlet Personel Başkanlığı, 2018) but The Institution with 62 female employees out of 107 is seen a lot higher than rate of Turkish working women in public administration. Additionally the female participants constituted approximately 60 % of total participants representing their total number. If we consider the influence of women in organizations in terms of team work, conflict management and co-operation (Shafritz and others, 2017), it is a significant advantage for BSC applications.

Table 14: The Participants By The Gender

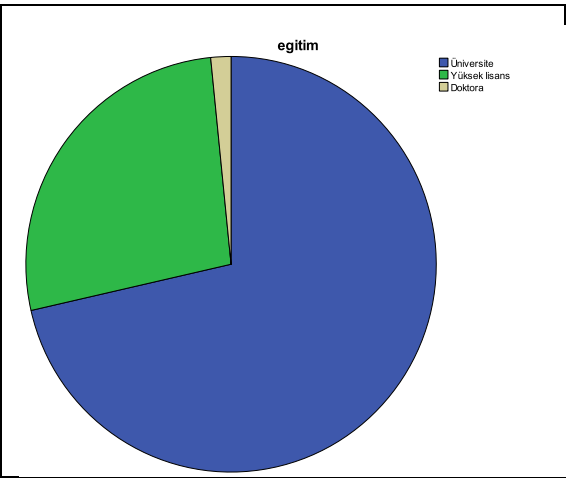
Gender	Number of Employees	Participants to Survey	Percent (%)
Male	45	25	39.7
Female	62	37	58.7
Total	107	63	100.0

5.1.4. The Participants by the Education Level

71.4% of the participants are university graduates with undergraduate degree, 27% are with graduate degree and 1.6% are with doctoral degrees. Approximately three-quarters of employees at the institution have graduate degrees. The higher level of education and quality of the employees in the institution is a positive aspect in terms of the applicability of the BSC.

Table 15: The Participants By The Education Level

Education level	Number of Graduates	Percent (%)
Undergraduate	45	71.4
Master	17	27.0
Doctoral	1	1.6
Total	63	100.0



5.1.5. The Participants by Their Tasks and Departments

The majority of the respondents who participated to the survey are 34.9% professional assistants and 33.9% experts. 1.6% of the judges, 1.6% of the chief, 1.6% of the directors, 1.6% of the legal consultants and 1.6% of the computer operators are the least involved into the survey. 15% of respondents did not specify their units. However, when the number of employees in the institution is taken into consideration, the ratios of the participants' ability to represent the Institution are in an expected level. The distribution of participants among different departments also seems to represent their actual numbers.

Table 16: The Participants by Their Tasks

Task	Frequency	Percent (%)
Expert assistant	22	34.9
Expert	21	33.3
Hakim	1	1.6
Support	3	4.8
Office personnel	3	4.8
Officer	5	7.9
Computer operator	1	1.6
Chief	1	1.6

Manager	1	1.6
Legal consultant	1	1.6
Missing system	2	3.2
Total	63	100.0

Table 17: The Participants by Their Departments

Department	Frequency	Percent (%)
Chief auditor	9	14.3
Ombudsman	14	22.2
General secretary	3	4.8
Management services	15	23.8
Strategy development	8	12.7
EU relations,	4	6.3
Missing System	10	14.9
Total	63	100.0

5.1.8. The Participants by Their Working Terms ın The Ombudsman Institution

The Ombudsman Institution was established in 2012 as a new autonomous institution that operates under the supervision of the Turkish Grand National Assembly, with the Law no. 6328. Therefore, working duration of employees in the Institution varies between 1 and 5 years. 36.5% of the employees in the institution have been working for 4 years. The average general working durations / work experiences of the employees are 9,7 years.

Table 18: The Participants by Their Working Periods

Working Periods (Year)	Frequency	Percent (%)
1.00	2	3.2

2.00	4	6.3
3.00	20	31.7
3.50	2	3.2
4.00	23	36.5
4.50	4	6.3
5.00	8	12.7
Total	63	100.0

5.2. CUSTOMER/ CITIZEN DIMENSION

BSC applications and measurements in the literature are very limited especially in Turkey. In the related literature, BSC Citizen Perspectives enable organizations to align basic measures (satisfaction, loyalty, continuity, and earnings) of the results of citizen-related activities with the target citizen and organization. At the same time, BSC Citizen Perspectives allows organizations to accurately identify and measure value propositions that they will bring to their target citizens/customers and market segments. The value proposition is determinant of fundamental measures of citizen outcomes (Kaplan & Norton, 2007, p. 81). The findings in the literature overlap with our findings of the BSC citizen perspectives. The findings related to citizen perspectives in the literature in general are as follows: "the citizens have increased satisfaction with the institution", "the institution has increased the satisfaction of the employees" and "mutual satisfaction".

Depending on the data shown below, we can argue with 95% confidence that participants agree with our 7 statements about customer/citizen dimension of BSC. Our hypothesis is about the applicability of BSC if a readiness of institution is higher than median value or assigned value has been supported by the data. All 6 but 1 has a mean values a lot higher than 4.60.

Table 19: T Test/One Sample Test For Citizens Perspective

Questions	Mean	T test	Df	Sig.(2-tailed)	Mean Difference
q9	6.0476	11.187	62	.000	2.04762
q10	5.1452	5.375	61	.000	1.14516
q11	6.5873	25.804	62	.000	2.58730
q12	5.6774	8.551	61	.000	1.67742
q13	6.6508	29.142	62	.000	2.65079
q14	6.2419	15.675	61	.000	2.24194
q15	6.2063	13.767	62	.000	2.20635
q17	4.5397	2.318	62	.024	.53968
q59	6.3016	18.084	62	.000	2.30159

N:63, P≤:05, Test Value=4.0

BSC citizen perspectives are a popular performance measurement system used by many countries and institutions around the world and highly beneficial for the organizations. According to the findings we have obtained, it is very important to use and apply BSC in the direction of positive contributions and developments in our country. In the case of the Ombudsman, we can say that our public institutions are at a level of sufficient maturity to be able to implement the basic principles and approaches related to the customer dimension of BSC applications and are ready to apply the new performance evaluation method in a great extent.

In this section we will cover following subtitles to be able to elaborate citizen dimension of BSC. The questions/statements are the number of services we offer is increasing, the types of services we offer are increasing, demand for services we are offering is increasing, the quality of services we offer is improving gradually, the number of citizens we serve is increasing resolved citizen complaints are increasing, at our institution, we are engaged in activities / activities to learn the wishes and complaints of citizens, we meet all expectations of our society effectively, and citizen-focused understanding.

5.2.1. Increase in Number of Services

The statement of "the number of services we offer is increasing" was replied by 57.1% strongly agree. The negative answers are 4.8% in total. Higher percentage of agreement with statement about increase in services means that citizens are getting more service and more satisfaction. It's important for citizen perspectives because it is seen that the number of services provided by the Institution has increased. Mean for the statement is 6.0476 is a lot higher than median value and lowest accepted maturity level of 4.60 with P≤.05, statistically significant. Figure 6 illustrates this situation visually.

Table 20: Perception About Increase in Number of Service

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	1	1.6	1.6	1.6
Don’t Agree	2	3.2	3.2	4.8
Partly Disagree	1	1.6	1.6	6.3
Middle	6	9.5	9.5	15.9
Partly Agree	5	7.9	7.9	23.8
Agree	12	19.0	19.0	42.9
Strongly Agree	36	57.1	57.1	100.0
Total	63	100.0	100.0	

N:63, Mean: 6.0476, P≤.05

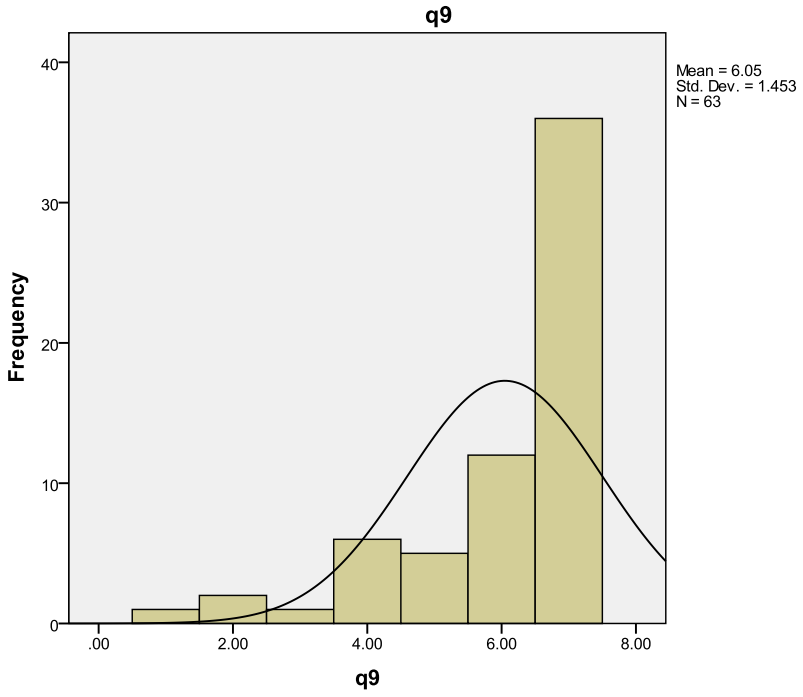


Figure 6: Number of Services Increasing

5.2.2. Increase in Types of Services

The statement of "the types of services we offer are increasing" was replied by 67.8% agree and strongly agree. The negative answers are 14.5% in total. Higher percentage of agreement with statement about increase in type of services means that citizens are getting more differentiated service. It's important for citizen perspectives because it is seen that the type of services provided by the Institution has increased. Mean for the statement is 5.1452, higher than median value and lowest accepted maturity level of 4.60 with $P \leq .05$, statistically significant. Figure 7 illustrates this situation visually. However, this statement is lower than from other statement in this dimension. Since job and service definitions were defined and limited by the Law of Institution, might not give much opportunity to differentiate services provided.

Table 21: Increase in Types of Services

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	3	4.8	4.8	4.8
Don’t Agree	2	3.2	3.2	8.1
Partly Disagree	4	6.3	6.5	14.5
Middle	11	17.5	17.7	32.3
Partly Agree	13	20.6	21.0	53.2
Agree	12	19.0	19.4	72.6
Strongly Agree	17	27.0	27.4	100.0
Missing System	1	1.6	100.0	
Total	63	100.0		

N:63, Mean: 5.1452, P≤:05

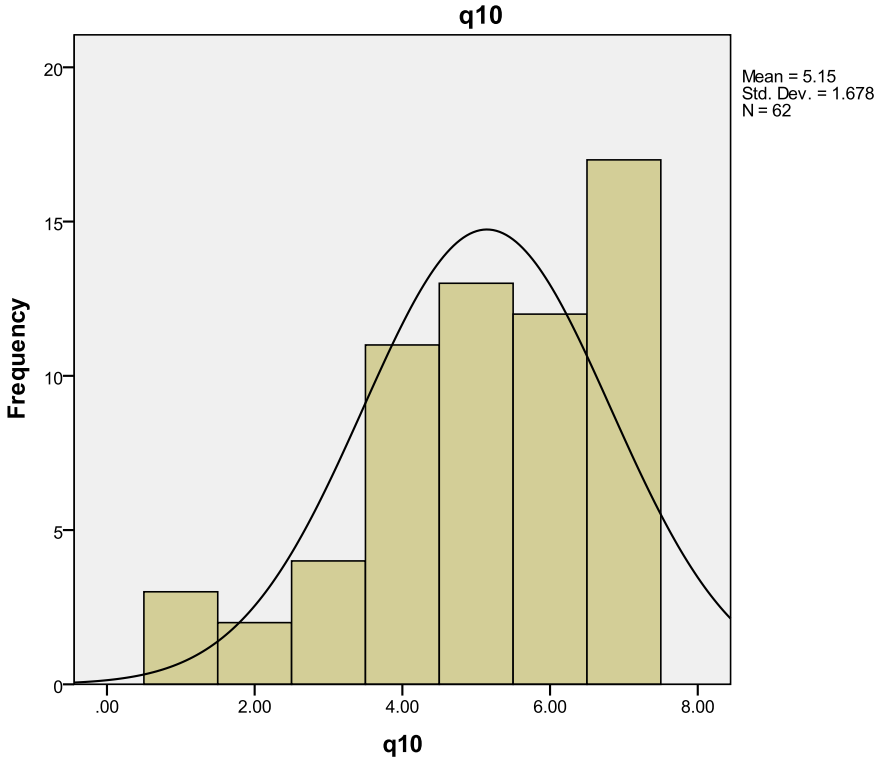


Figure 7: Increase in Types of Services

5.2.2. Increase in Demand for Services

The statement of "Demand for services we are offering is increasing" was replied by 85.9% agree and strongly agree. The negative answers are only 1.6%. Higher percentage of agreement with statement about increase in demand of services means that citizens are asking more services. It's important for citizen perspectives because it is seen that demand of services provided by the Institution has increased. Mean for the statement is 6.5873, a lot higher than median value and lowest accepted maturity level of 4.60 with P≤.05, statistically significant. Increase in demand for the services imply that citizens are satisfied with services and demanding more because they see that their complaints are resolved by the help of the Institution. Figure 8 illustrates this situation visually.

Table 22: Increase in Demand for Services

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Partly Disagree	1	1.6	1.6	1.6
Partly Agree	6	9.5	9.5	11.1
Agree	10	15.9	15.9	27.0
Absolutely Agree	46	73.0	73.0	100.0
Total	63	100.0	100.0	

N:63, Mean: 6.5873, P≤:05

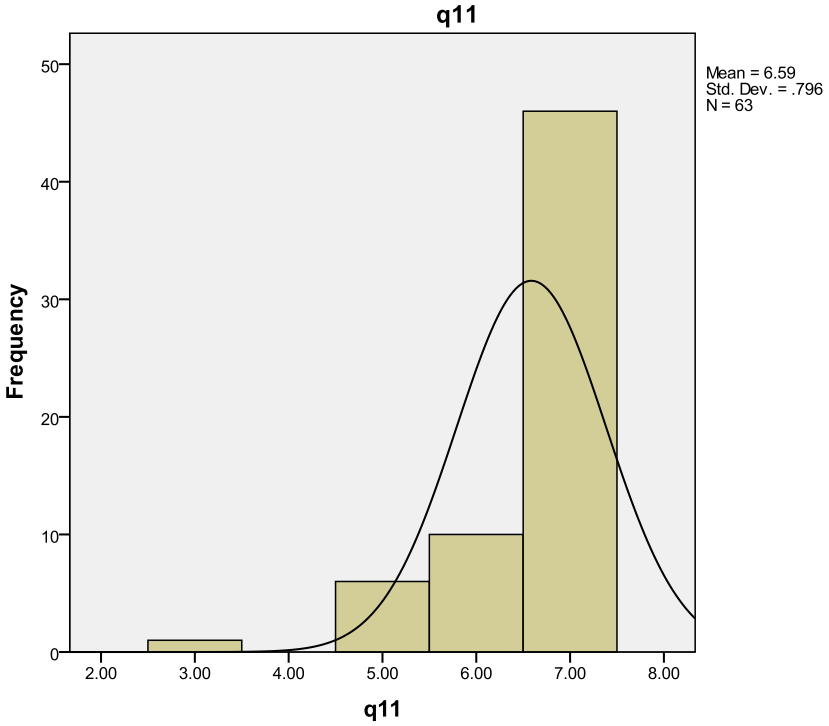


Figure 8: Increase in Demand for Services

5.2.3. Improvement in the Quality of Services

The statement of "the quality of services we offer is improving gradually" was replied by 74.6% agree and strongly agree. The negative answers are only 6.5%. Higher percentage of agreement with statement about improvement in the quality of services means that citizens are getting better quality services. It's important for citizen perspectives because it is seen that quality of services provided by the Institution has increased hence the citizens' satisfaction. Mean for the statement is 5.6774, higher than median value and lowest accepted maturity level of 4.60 with $P \leq .05$, statistically significant. Increase in the quality of services imply that citizens are satisfied with services and getting better service which brings more citizen satisfaction because they see that their complaints are resolved in a better way. Continuous improvement is a number one rule in quality management (Önder, 1998) and in BSC applications (Norton & Kaplan, 2007). Figure 9 illustrates this situation visually.

Table 23: Improvement In The Quality Of Services

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	2	3.2	3.2	3.2
Don’t Agree	1	1.6	1.6	4.8
Partly Disagree	1	1.6	1.6	6.5
Middle	11	17.5	17.7	24.2
Partly Agree	7	11.1	11.3	35.5
Agree	14	22.2	22.6	58.1
Absolutely Agree	26	41.3	41.9	100.0
Missing System	1	1.6		
Total	63	100.0		

N:63, Mean: 5.6774, P≤:05

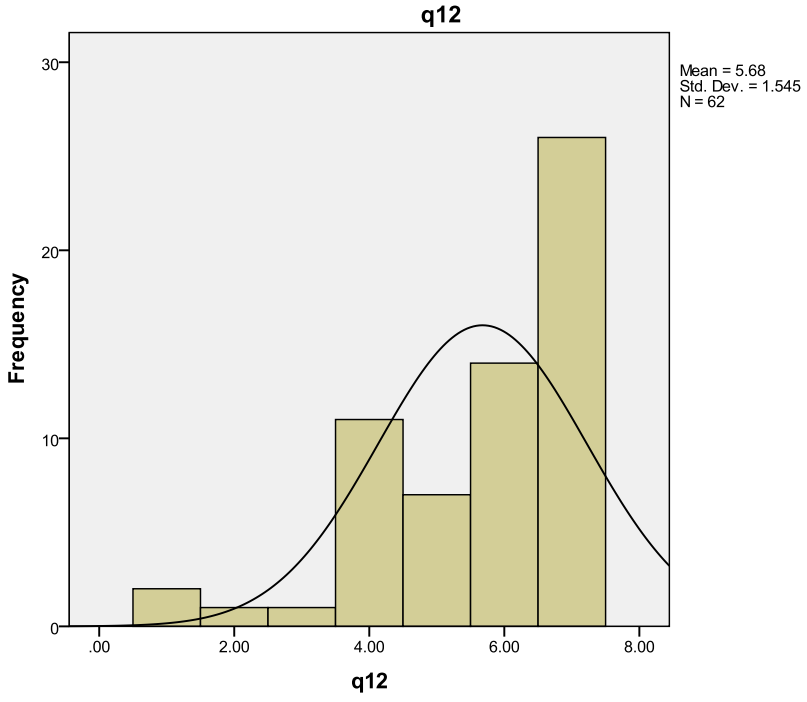


Figure 9: Improvement In The Quality Of Services

5.2.4. Increase in the Number of Citizens Served

The statement of "the number of citizens we serve is increasing" was replied by 93.6% with agree and strongly agree. The disagreement rates are only 1.6%. Higher percentage of agreement with statement about number of citizens served means that more citizens are getting services by the time. It's important for citizen perspectives because the Institution provides more services for more citizens. This data is also consistent with reports of The Ombudsman Institution (2017). The mean for the statement is 5.6508 is higher than median value and lowest accepted maturity level of 4.60 with P≤.05, statistically significant. Increase in the number of citizens served implies that more citizens are satisfied with more services. Figure 10 illustrates this situation visually.

Table 24: Increase In The Number Of Citizens Served

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Partly Disagree	1	1.6	1.6	1.6
Partly Agree	3	4.8	4.8	6.3
Agree	12	19.0	19.0	25.4
Absolutely Agree	47	74.6	74.6	100.0
Total	63	100.0	100.0	

N:63, Mean: 5.6508, P≤:05

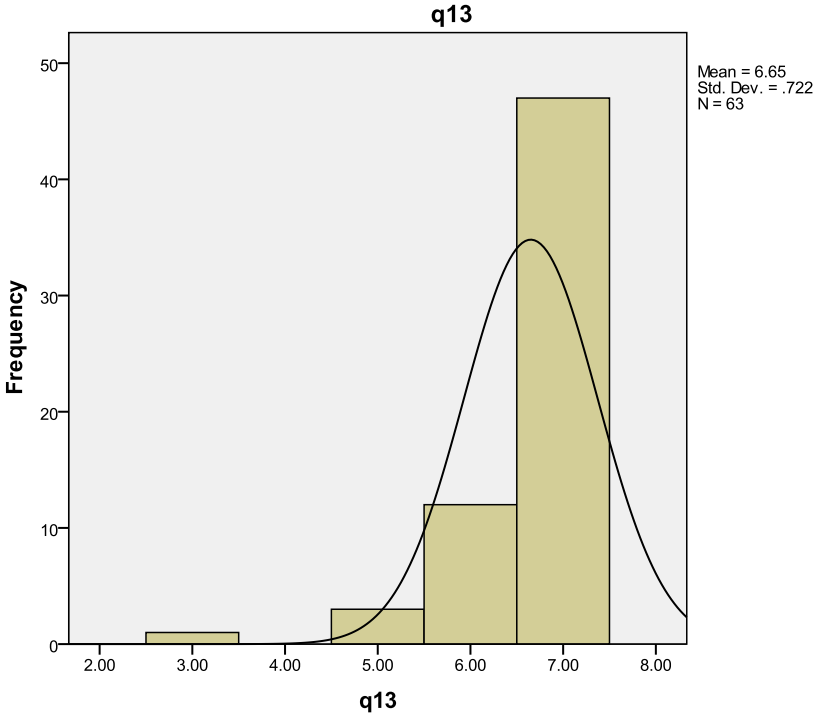


Figure 10: Increase In Number Of Citizens Served

5.2.5. Increase in the Number of Resolved Citizens' Complaints

The statement of "resolved citizen complaints are increasing" was replied by 92.1% with partly agree, agree and strongly agree. The disagreement rates are only 4.8%. Higher percentage of agreement with statement about increase in the number of resolved citizens' complaints means that more citizens are getting their complaint resolved. It's important for citizen perspectives because the Institution provides solutions for citizens. Citizens do not only apply but get their complaints resolved. The mean for the statement is 6.2419, higher than median value and lowest accepted maturity level of 4.60 with $P \leq .05$, statistically significant. Increase in the number of resolved citizens' complaints implies that more citizens are satisfied with positive outcomes. Figure 11 illustrates this situation visually. It has a positive and high agreement levels for Citizen Perspectives. The increase in complaints of citizens' resolved are the main objectives of the Ombudsman Institution (2017) is also important for the citizen dimension of BSC.

Table 25: Increase In The Number Of Resolved Citizens Complaints

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Absolutely disagree	1	1.6	1.6	1.6
Partly disagree	3	4.8	4.8	6.5
Partly Agree	9	14.3	14.5	21.0
Agree	14	22.2	22.6	43.5
Absolutely Agree	35	55.6	56.5	100.0
Missing System	1	1.6		
Total	63	100.0		

N:63, Mean: 6.2419 , P≤:05

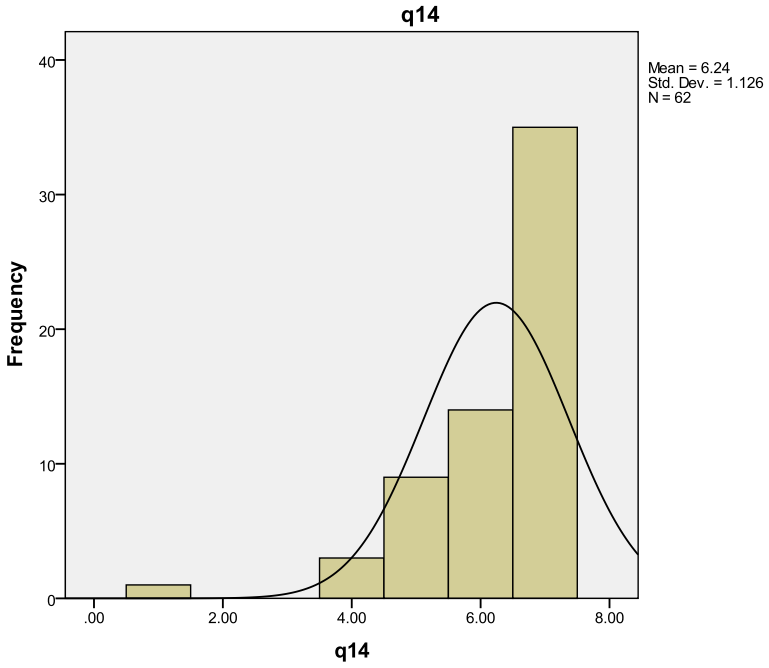


Figure 11: Increase In The Number Of Resolved Citizens' Complaints

5.2.6. Activities Searching Citizens Needs

The statement of "at our institution, we are engaged in activities / activities to learn the wishes and complaints of citizens" was replied by 85.7% with partly agree, agree and strongly agree. The disagreement rates are only 3.2%. Higher percentage of agreement with statement about engaging with the activities to learn the wishes and

complaints of citizens means that Institution is preparing programs to take and learn the complaints of citizens actually their main task. The mean for the statement is 6.2063 is higher than median value and lowest accepted maturity level of 4.60 with P≤.05, statistically significant. Creating programs or engaging with the activities to learn demand s and complaints of citizens are expected to bring more satisfaction. It has very high agreement levels for Citizens' Perspective of BSC. Figure 12 illustrates this situation visually.

Table 26: Activities Searching Citizens Needs

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	1	1.6	1.6	1.6
Partly Disagree	1	1.6	1.6	3.2
Middle	7	11.1	11.1	14.3
Partly Agree	3	4.8	4.8	19.0
Agree	13	20.6	20.6	39.7
Absolutely Agree	38	60.3	60.3	100.0
Total	63	100.0	100.0	

N:63, Mean: 6.2063, P≤:05

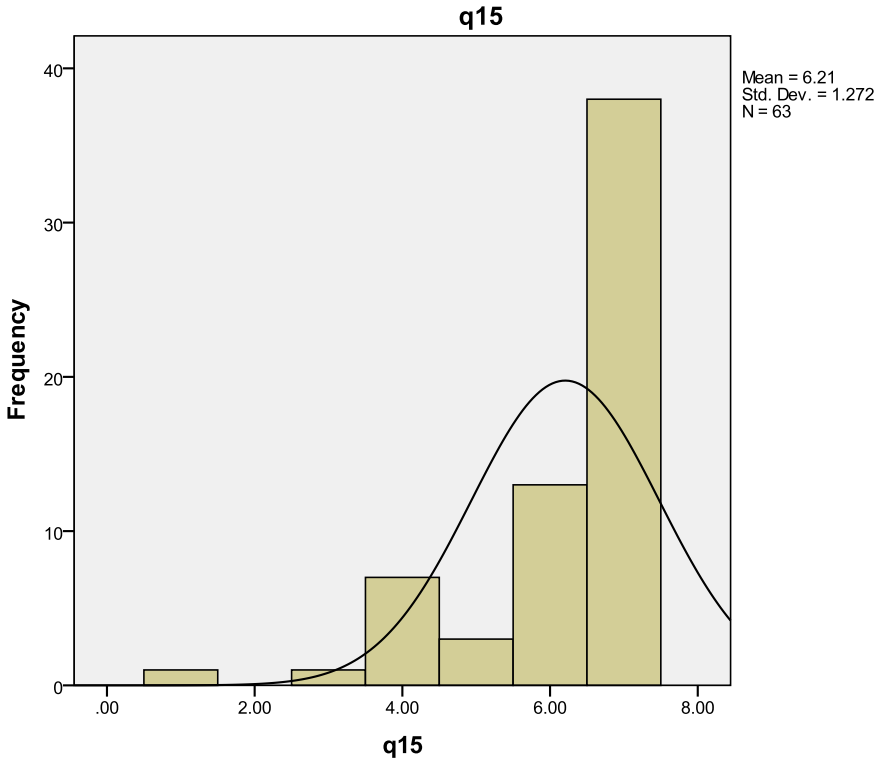


Figure 12: Activities Searching Citizens Needs

5.2.7. Meeting All Citizens' Demands

The statement of "we meet all expectations of our society effectively" was replied by only by 54 % partly agree, agree and strongly agree. The negative answers are also high with 22%. Medium level of agreement with statement about meeting all citizens demands means that the Ombudsman Institution cannot meet all citizens' demands since some of the demands are not rational or convenient demands. Mean for the statement is 4.54 is lower than all other citizens dimension items even though it is still little higher than median value and very close accepted maturity level of 4.60 with $P \leq .05$, statistically significant. Meeting all demands of citizens is not possible for any institution. Figure 13 illustrates this situation visually.

Table 27: Meeting All Citizens' Demands

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	6	9.5	9.5	11.1
Disagree	2	3.2	3.2	14.3
Partly Disagree	5	7.9	7.9	22.2
Middle	15	23.8	23.8	46.0
Partly Agree	13	20.6	20.6	66.7
Agree	11	17.5	17.5	84.1
Absolutely Agree	10	15.9	15.9	100.0
Total	63	100.0		

N:63, Mean: 4.54, P≤.05

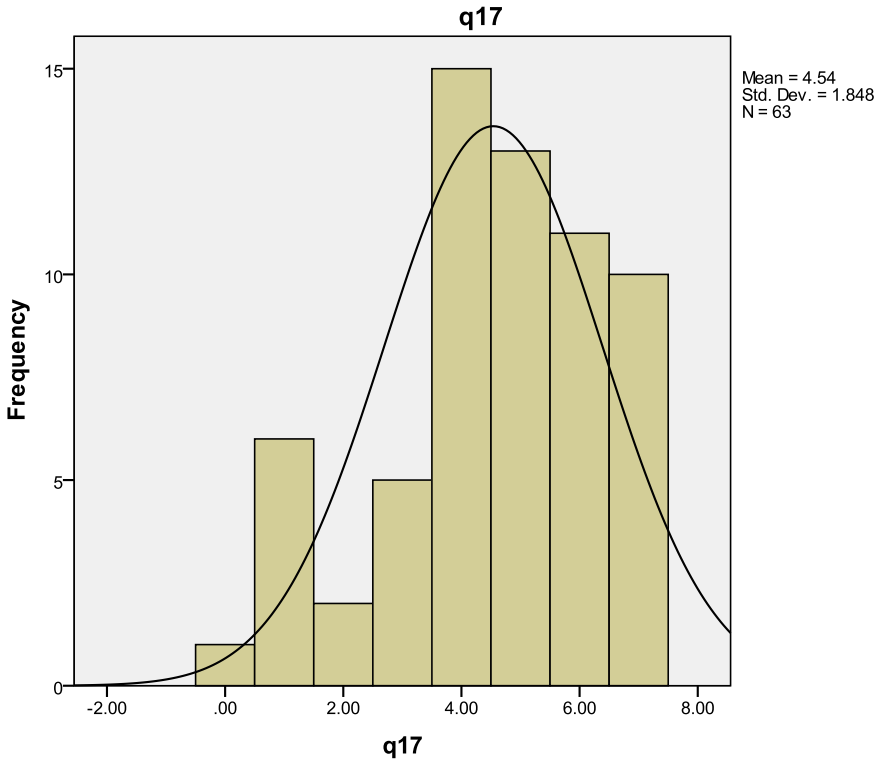


Figure 13: Meeting All Citizens Demands

5.2.8. Citizen-Focused Understanding

The statement of "Citizen-Focused Understanding" was replied by only 96% partly agree, agree and strongly agree. The negative answers constitute 3.2 %. Very high level of agreement with statement of citizen-focused understanding shows that the Institution have already internalized citizen oriented approach. The mean value for the statement is 6.30 a lot higher than median value and lowest accepted maturity level of 4.60 with P≤.05, statistically significant. Figure 14 illustrates this situation visually. . In the case of the Ombudsman, we can argue that Turkish public institutions are at a level of sufficient maturity to be able to implement the basic principles and approaches related to the customer/citizen dimension of BSC applications and are in a great extent ready to apply the new performance evaluation method.

Table 28: Citizen-Focused Understanding

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	1	1.6	1.6	1.6
Partly Disagree	1	1.6	1.6	3.2
Partly Agree	4	6.3	6.3	9.5
Agree	26	41.3	41.3	50.8
Absolutely Agree	31	49.2	49.2	100.0
Total	63	100.0	100.0	

N:63, Mean: 6.30, P≤.05

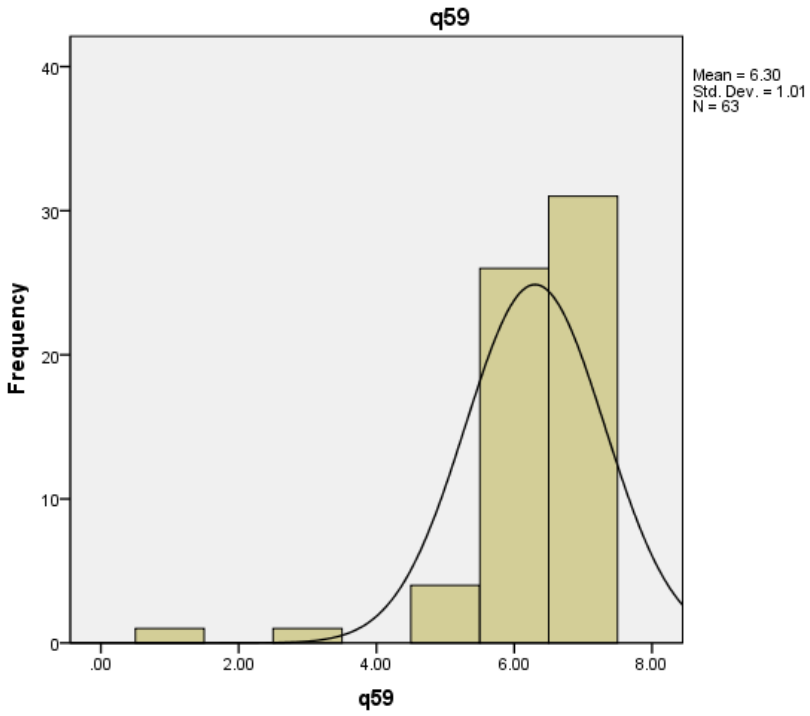


Figure 14: Citizen-Focused Understanding

5.3. INTERNAL PROCESSES DIMENSION

To satisfy citizens, internal processes play important role for the improvement of existing activities (Niven, 2005, p. 15). The internal process measures focus on the internal process that will have the greatest impact on citizens' satisfaction and achieving an organization's financial objectives. In this perspective, executives identify the critical internal processes and prepare programs in which the organization must perform (Kaplan & Norton, 1996, p. 26). The internal process dimension of the balanced scorecard combines the goals and measures required for both the long-term innovation process and the short term operation process (Yaşar, 2010, p. 64). Previous findings on internal dimensions are similar to our findings.

Table 29: T Test/One Sample Test For Internal Process

Questions	Mean	T test	Df	Sig.(2-tailed)	Mean Difference
q18	5.6984	11.775	62	.000	1.69841
q19	5.4286	7.972	62	.000	1.42857
q20	6.1613	13.538	61	.000	2.16129
q21	5.5645	10.421	61	.000	1.56452
q22	5.2381	5.876	62	.000	1.23810
q23	3.8000	-.734	54	.466	-.20000
q24	3.1964	-3.131	55	.003	-.80357
q25	5.3175	7.122	62	.000	1.31746
q27	4.7258	3.235	61	.002	.72581
q28	5.2295	5.223	60	.000	1.22951
q29	5.4194	6.486	61	.000	1.41935
q30	4.8033	3.389	60	.001	.80328
q31	5.0333	4.415	59	.000	1.03333
q57	4.5714	2.595	62	.012	.57143

N:63, P≤:05, Test Value=4.0

In this title, we will cover 14 questions/statements asked to elaborate internal dimension of BSC. Depending on the data illustrated in the table, we can argue with 95% confidence that participants agree with our statements about internal process dimension of BSC. Our hypothesis is about the applicability of BSC if a readiness of institution is higher than median value or assigned value, it has been supported by the data. All but 2 have mean values a lot higher than median value of 4. In the case of the Ombudsman, we can say that our public institutions are at a level of sufficient maturity to be able to implement the basic principles and approaches related to internal process dimension of BSC applications and are ready to apply the new performance evaluation method in a great extent. The institution is expected to do internal survey to handle employee opinions and work more on to improve employee - citizens relationships. Both questions “employee satisfaction survey is conducted” and “there is effective communication between our employees and serviced citizens” were not replied by all participants and the mean values of these items were less than

the average. All other question higher than the mean values. The statement of “the services we offer are also error-free” has the highest mean value of 6.1935.

5.3.1. The Effectiveness of Executive Functions

The statement of "our functions are executed effectively" was replied by 79% with partly agree, agree and strongly agree. Higher percentage of agreement with statement about the effectiveness of executive means that the Institution have been executed effectively to carry out missions. The disagreement rate is only 4.6%. The mean for the statement is 5.70, higher than median value and the lowest accepted maturity level of 4.60 with P≤.05, statistically significant. We can argue that departments and missions are generally aware of what they are doing. This is a positive sign for the applicability of BSC in terms of internal process dimension. However, the institutions should need to improve some inefficient functions which some participants sign warnings. Figure 15 illustrates this situation visually.

Table 30: The Effectiveness of Executive Functions

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Partly Disagree	3	4.8	4.8	4.8
Middle	7	11.1	11.1	15.9
Partly Agree	14	22.2	22.2	38.1
Agree	21	33.3	33.3	71.4
Absolutely Agree	18	28.6	28.6	100.0
Total	63	100.0		

N:63, Mean: 5.70, P≤:05

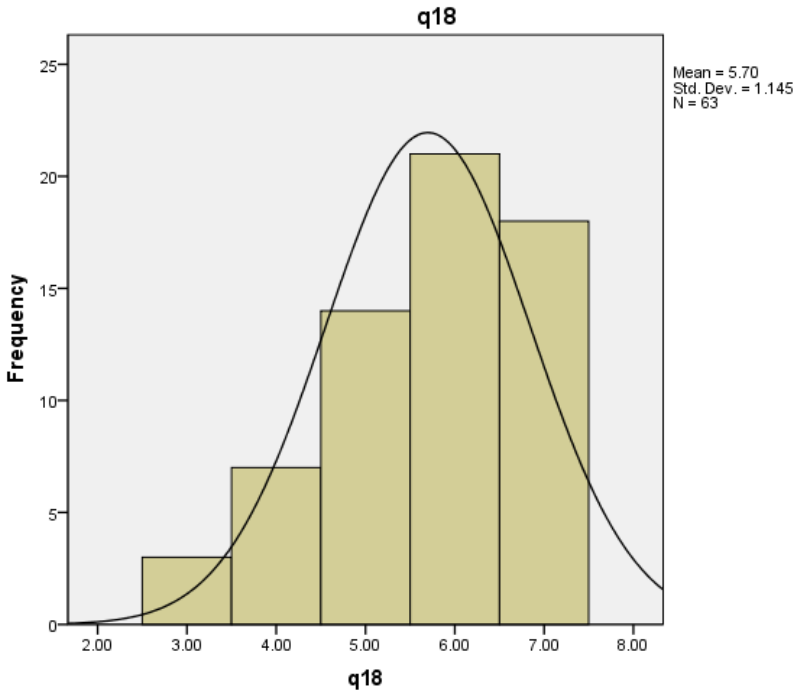


Figure 15: The Effectiveness of Executive Functions

5.3.2. The Continuity of Services

The statement of "our services have no disruption" was replied by 76.2% with partly agree, agree and strongly agree. The disagreement rates are only 11.1%. Higher percentage of agreement with statement about the continuity of means that the Institution have been providing services without disruptions according to predetermined plan and programs. The mean for the statement is 5.43 is higher than median value and lowest accepted maturity level of 4.60 with $P \leq .05$, statistically significant. We can argue that all departments and missions are aware of what they are doing. This is a good sign for the applicability of BSC in terms of internal process dimension. Figure 16 illustrates this situation visually.

Table 31: The Continuity of Services

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Disagree	3	4.8	4.8	4.8
Partly Disagree	4	6.3	6.3	11.1
Middle	8	12.7	12.7	23.8
Partly Agree	13	20.6	20.6	44.4
Agree	18	28.6	28.6	73.0
Absolutely Agree	17	27.0	27.0	100.0
Total	63	100.0	100.0	

N:63, Mean: 5.43 , P≤:05

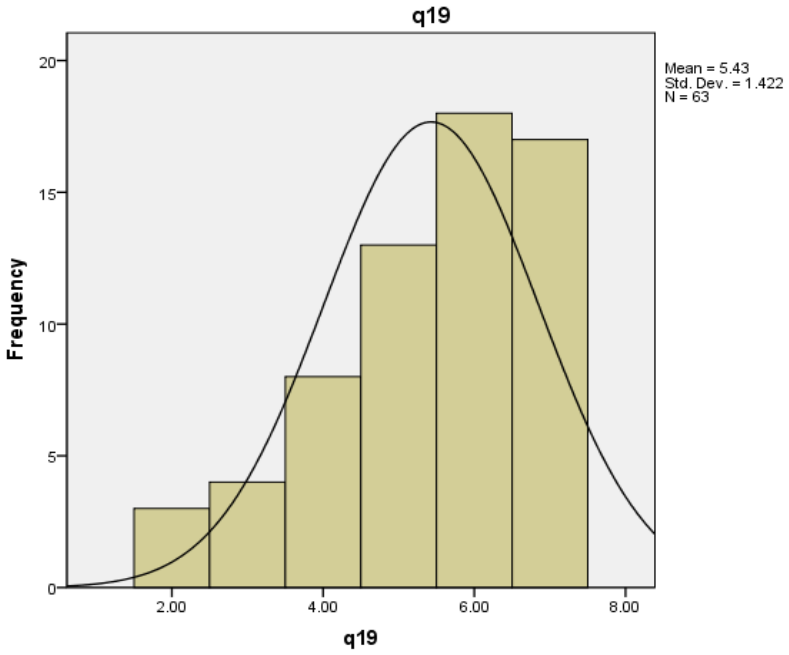


Figure 16: The Continuity of Services

5.3.3. Carrying out Services in Accordance with the Procedures

The statement of "our services are carried out in accordance with procedures" was replied by 88.9% with partly agree, agree and strongly agree. The disagreement rates are only 8.1%. Higher percentage of agreement with statement about carrying out the services in accordance with the procedures is typical for Turkish Bureaucracy

(Önder, 1997) which means that employees follow the procedures tightly. The mean for the statement is 6.16, a lot higher than median value and lowest accepted maturity level of 4.60 with P≤.05, statistically significant. Following the procedure is expected to enhance the applicability of BSC in terms of internal process dimension. Figure 17 illustrates this situation visually.

Table 32: Carrying Out Services In Accordance With The Procedures

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Disagree	1	1.6	1.6	1.6
Partly Disagree	4	6.3	6.5	8.1
Middle	1	1.6	1.6	9.7
Partly Agree	7	11.1	11.3	21.0
Agree	14	22.2	22.6	43.5
Absolutely Agree	35	55.6	56.5	100.0
System Missing	1	1.6		
Total	63	100.0		

N:63, Mean: 6.16 , P≤:05

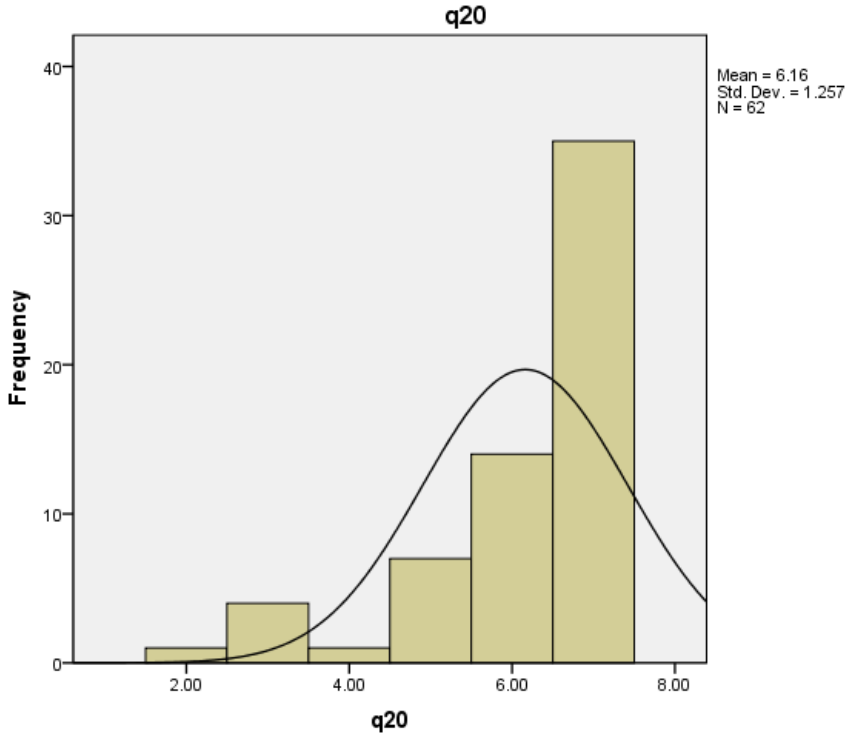


Figure 17: Carrying Out Services In Accordance With The Procedures

5.3.4. Providing Error-Free Services

The statement of "the services we offer are also error-free" was replied by 80.7% with partly agree, agree and strongly agree. The disagreement rates are only 4.8%. Higher percentage of agreement with statement about providing error-free services means that employees are sure about the services they provide with minimum mistakes. The mean for the statement is 5.56, a lot higher than median value and lowest accepted maturity level of 4.60 with $P \leq .05$, statistically significant. We can argue that all departments and missions are trying to provide services with fewer faults. This is a good measure for performance systems and for the applicability of BSC in terms of internal process dimension. Figure 18 illustrates this situation visually.

Table 33: Providing Error-Free Services

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Disagree	1	1.6	1.6	1.6
Partly Disagree	2	3.2	3.2	4.8
Middle	8	12.7	12.9	17.7
Partly Agree	16	25.4	25.8	43.5
Agree	20	31.7	32.3	75.8
Absolutely Agree	15	23.8	24.2	100.0
Missing System	1	1.6		
Total	63	100.0		

N:63, Mean: 5.56 , P≤:05

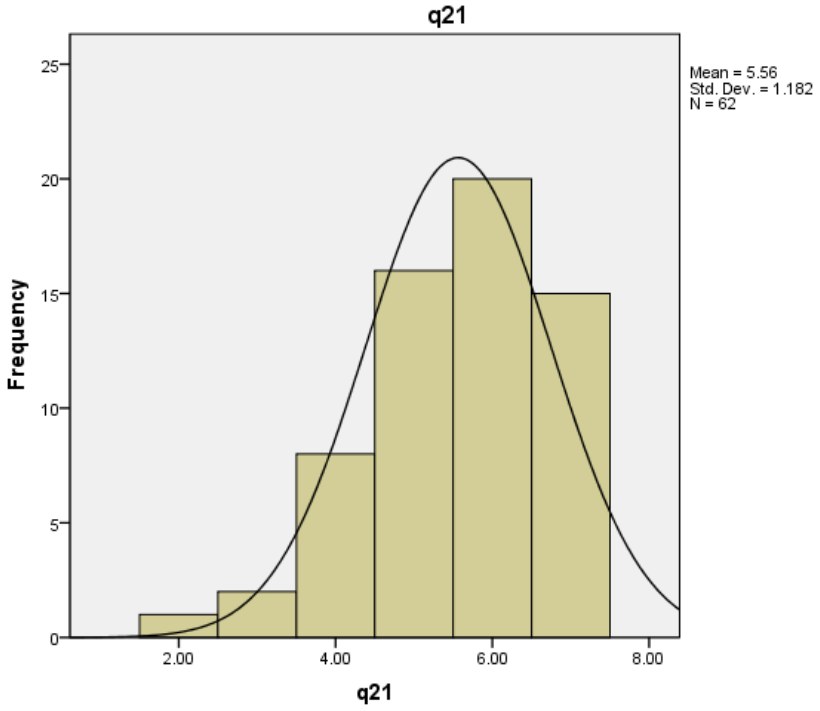


Figure 18: Providing Error-Free Services

5.3.5. Technological Capability

The statement of "our institution has the necessary technology for the service we give" was replied by 76.2% with partly agree, agree and strongly agree. The disagreement rates are only 15.9%. Higher percentage of agreement with statement about having a technological capacity means that the institution is using latest technologies since recently established. The mean for the statement is 5.24, higher than median value and lowest accepted maturity level of 4.60 with P≤.05, statistically significant. We can argue that all departments and missions are trying to provide services with fewer faults with the help of technology. Following the recent technology to improve quality and gain competitiveness is known as one of the important principles suggested by BSC proponents. Figure 19 illustrates this situation visually.

Table 34: Technological Capability

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	4	6.3	6.3	6.3
Disagree	1	1.6	1.6	7.9
Partly Disagree	5	7.9	7.9	15.9
Middle	5	7.9	7.9	23.8
Partly Agree	14	22.2	22.2	46.0
Agree	19	30.2	30.2	76.2
Absolutely Agree	15	23.8	23.8	100.0
Total	63	100.0	100.0	

N:63, Mean: 5.24, P≤:05

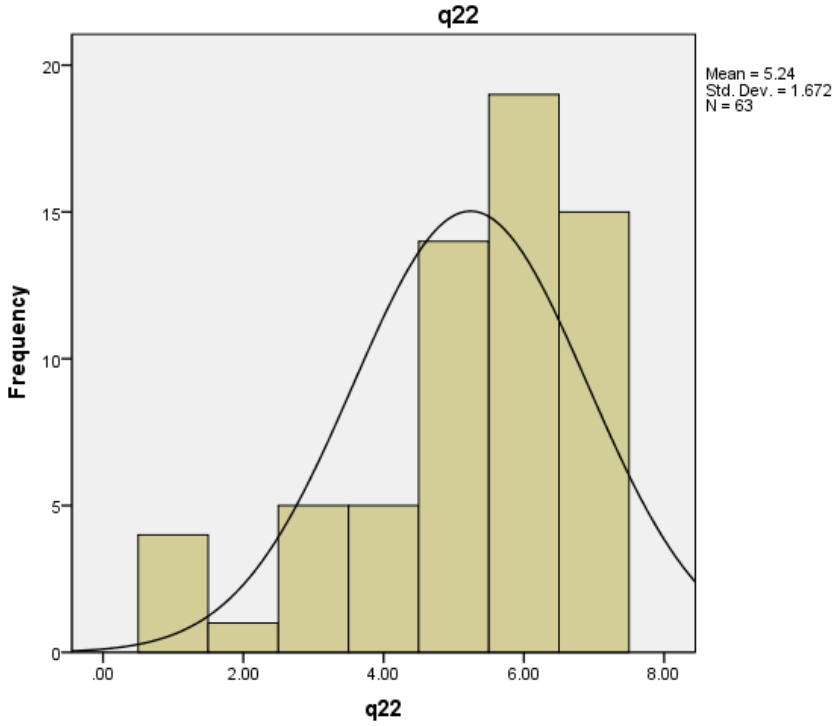


Figure 19: Technological Capability

5.3.6. Citizen Satisfaction Surveys

The statement of "a citizen satisfaction survey is conducted in our institution" was replied by 32 % with partly agree, agree and strongly agree. Very low percentage of agreement with statement about having citizens' surveys implies that the institution is not holding surveys to learn citizen demands. However, 41.8 % of participants disagree about holding citizens surveys. The mean for the statement is 3.8, lower than median value and lowest accepted maturity level of 4.60 with P=.466, not statistically significant. We cannot statistically argue that the Institution is getting feedback from citizens about their services. Figure 20 illustrates this situation visually. Learning from citizens to arrange internal process is one of the important principles for BSC.

Table 35: Conducting Citizen Satisfaction Surveys

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	8	12.7	14.5	16.4
Disagree	9	14.3	16.4	32.7
Partly Disagree	5	7.9	9.1	41.8
Middle	12	19.0	21.8	63.6
Partly Agree	7	11.1	12.7	76.4
Agree	6	9.5	10.9	87.3
Absolutely Agree	7	11.1	12.7	100.0
System Missing	9	14.3	100.0	
Total	63	100.0		

N:63, Mean 3.80, P=.466

The Ombudsman Institution is responsible for all kinds of actions, attitudes and behaviors, by establishing an independent and effective complaints mechanism between citizens and the institutions / administration in the functioning of public services; to investigate and make suggestions in terms of law and justice suitability in the understanding of justice based on human rights (KDK Kanunu 6328, Md1). Therefore, the Institution needs to be more sensitive and eager to get people opinion for citizen and internal process dimensions.

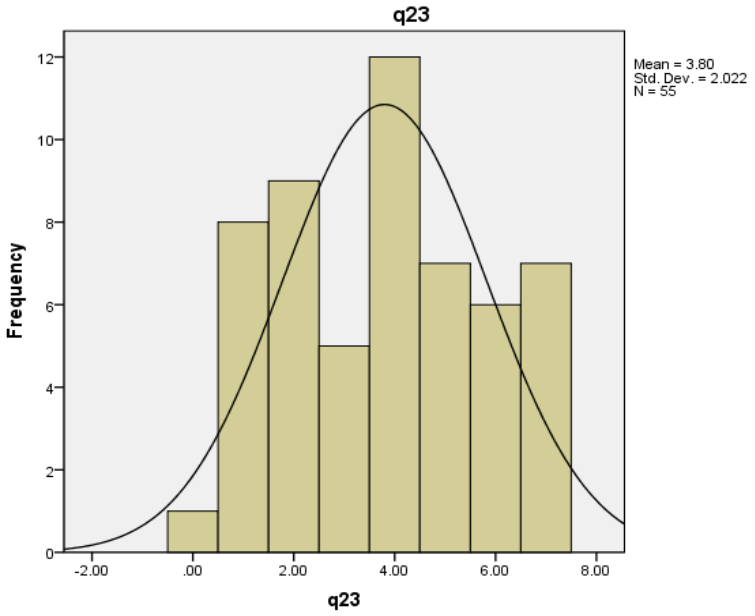


Figure 20: Conducting Citizen Satisfaction Surveys

5.3.7. Employee Satisfaction Surveys

The statement of "employee satisfaction survey is conducted" was replied only by 20% with partly agree, agree and strongly agree. Very low percentage of agreement with statement about having an employee surveys means that the institution is not holding surveys to learn about their employees. The mean for the statement is 3.20 is lower than median value and lowest accepted maturity level of 4.60 with P≤.05, statistically significant. We can argue opposite direction that the Institution is not trying to get feedback from employees about their satisfactions. However, 53.6% of participants disagree about holding employee surveys. 20% was neutral, and 12.7 % of participants did not reply to this question. Figure 21 illustrates this situation visually. Learning from employees to arrange internal process is very important principle for BSC. To be able to benefit from employee and motivate them, we need to learn their satisfactions and problems.

Table 36: Conducting Employee Satisfaction Surveys

Scales	Frequency	Percent	Valid Percent	Cumulative Percent

Strongly Disagree	13	20.6	23.2	25.0
Disagree	11	17.5	19.6	44.6
Partly Disagree	5	7.9	8.9	53.6
Middle	13	20.6	23.2	76.8
Partly Agree	5	7.9	8.9	85.7
Agree	4	6.3	7.1	92.9
Absolutely Agree	4	6.3	7.1	100.0
Missing System	8	12.7	100.0	
Total	63	100.0		

N:63, Mean: 3.20 , P≤.05

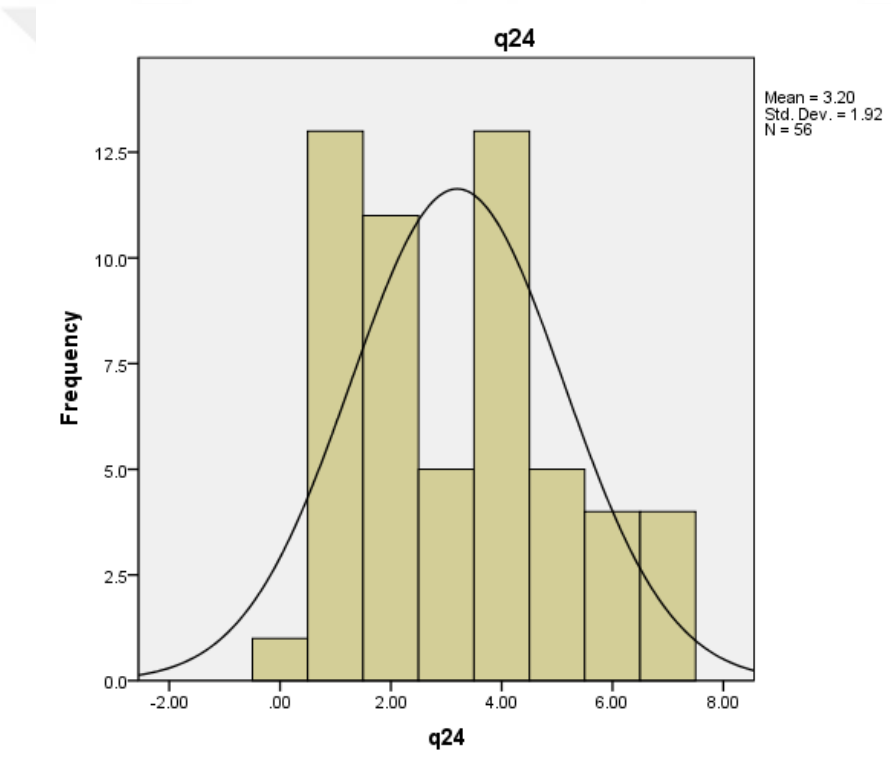


Figure 21: Conducting Employee Satisfaction Survey

5.3.8. Communication Between Employees And Citizens

The statement of “there is effective communication between our employees and serviced citizens” was replied by 74.4% with partly agree, agree and strongly agree. High percentage of agreement with statement about having employee and citizen communication is a desirable situation for BSC applicability. The mean for the statement is 5.32, higher than median value and lowest accepted maturity level of 4.60, statistically significant. We can argue that there is effective communication between employee and citizens, even though they do not hold surveys for citizens. Figure 22 illustrates this situation visually. Learning from employees to arrange internal process is very important principle for BSC. To be able to benefit from employee and motivate them, we need to learn their satisfactions and problems. The Ombudsman Institution, as a mediator, solves the problems between the citizen and the administration in a satisfactory manner and supports the administrative judiciary (Usta, 2014). Effective communication between citizens and employees positively affects the institution.

Table 37: Effective Communication Between Employees And Citizens

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	1	1.6	1.6	1.6
Disagree	2	3.2	3.2	4.8
Partly Disagree	5	7.9	7.9	12.7
Middle	8	12.7	12.7	25.4
Partly Agree	14	22.2	22.2	47.6
Agree	18	28.6	28.6	76.2
Absolutely Agree	15	23.8	23.8	100.0
Total	63	100.0	100.0	

N:63, Mean: 5.32 , P≤.05

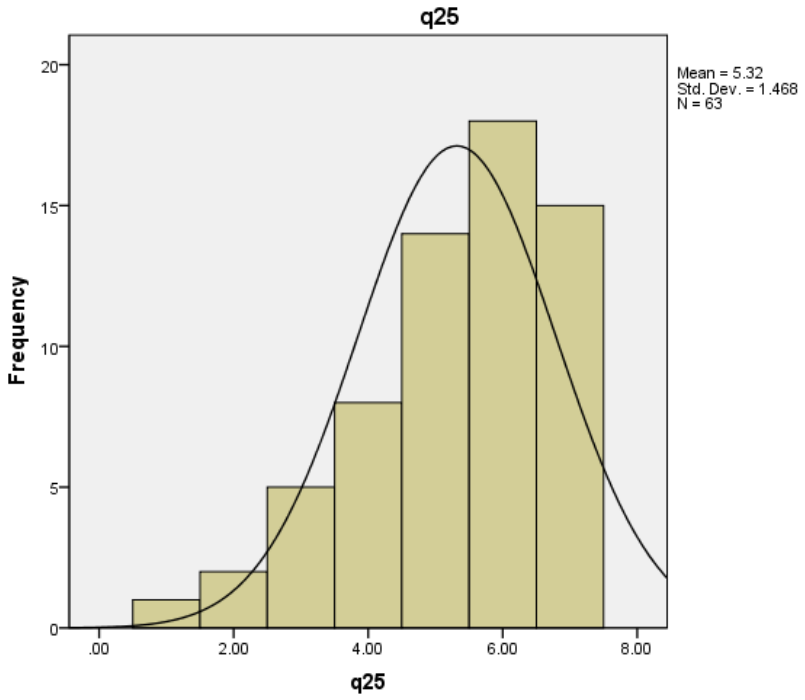


Figure 22: Effective Communication Between Employees And Citizens

5.3.9. Collaborative Planning Process

The statement of "the planning process is carried out effectively with the contributions of the units" was replied by 60.3% with partly agree, agree and strongly agree. Medium percentage of agreement with statement about having an employee process participation in planning process should be considered as an area to be improved. The mean for the statement is 4.73, higher than median value and lowest accepted maturity level of 4.60 with P=.691, statistically significant. We can argue that the Institution is trying to involve employees in planning process. On the other hand, 24.2% of participants disagree about involvement of units in planning process. Figure 23 illustrates this situation visually. Learning from employees and collaborative planning process is very important for the success of plans (Önder & Aydın, 2016) and the applicability of BSC. We should keep in mind that this is a new institution which plan was prepared at the beginning of establishment and not many employees were present. Forthcoming plans are more likely to involve all units and employees.

Table 38: Having Collaborative Planning Process

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	4	6.3	6.5	6.5
Disagree	5	7.9	8.1	14.5
Partly Disagree	6	9.5	9.7	24.2
Middle	9	14.3	14.5	38.7
Partly Agree	12	19.0	19.4	58.1
Agree	17	27.0	27.4	85.5
Absolutely Agree	9	14.3	14.5	100.0
Missing System	1	1.6	100.0	
Total	63	100.0		

N:63, Mean:4.73, P≤.05

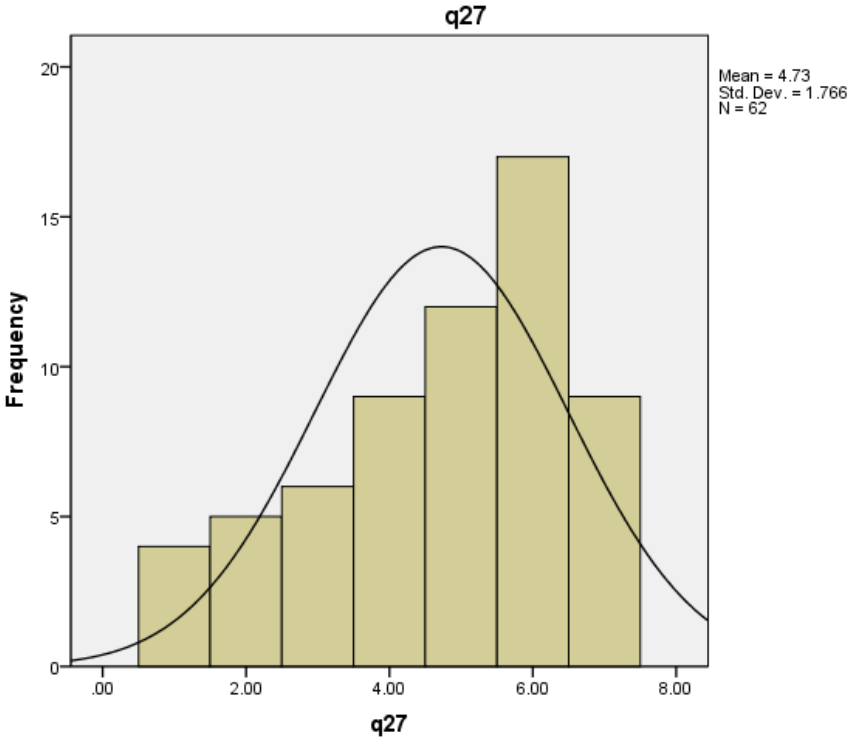


Figure 23: Having Collaborative Planning Process

5.3.10. Program Planning is Based on a Strategic Plan

The statement of "program planning is based on a strategic plan" was replied by 72.1 % with partly agree, agree and strongly agree. The disagreement rates are only 16.4%. High percentage of agreement with statement about having a program planning based on strategic planning implies having planning mentality and application The mean for the statement is 5.23 is higher than median value and lowest accepted maturity level of 4.60 with P≤.05, statistically significant. We can argue that the Institution cares about planning and implementing their programs according to strategic plans. However, one fourth of participants state otherwise, which we need to consider negative attitudes about complying the programs with plans. Planning and following the plans is important BSC evaluations. Figure 24 illustrates this situation visually.

Table 39: Program Planning Is Based On A Strategic Plan

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	3	4.8	4.9	6.6
Don't Agree	3	4.8	4.9	11.5
Partly Disagree	3	4.8	4.9	16.4
Middle	7	11.1	11.5	27.9
Partly Agree	8	12.7	13.1	41.0
Agree	19	30.2	31.1	72.1
Absolutely Agree	17	27.0	27.9	100.0
Missing System	1	1.6	100.0	
Total	63	100.0		

N:63, Mean: 5.23 , P≤:05

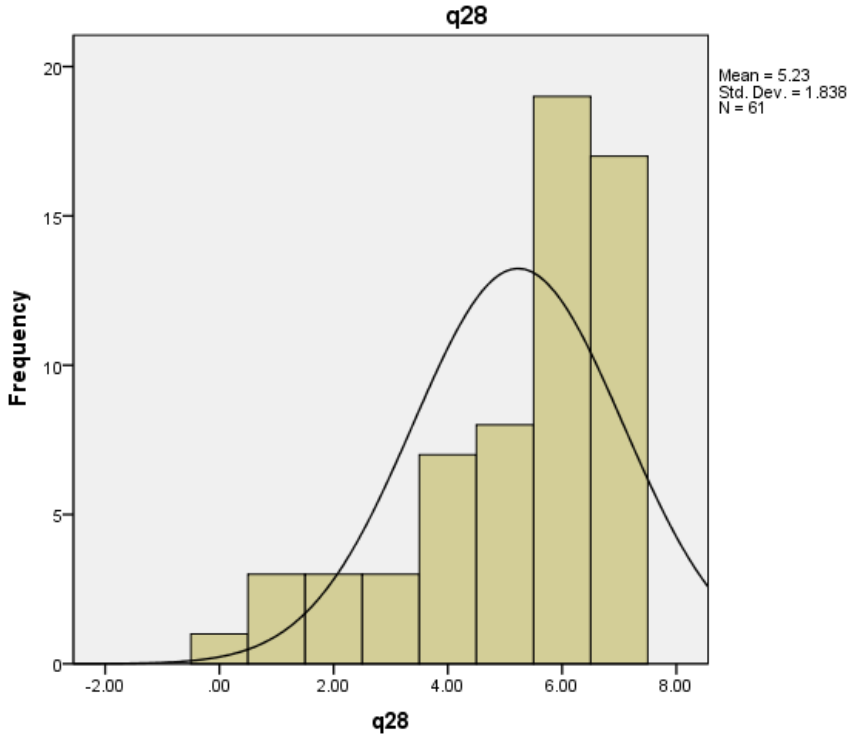


Figure 24: Program Planning Is Based On A Strategic Plan

5.3.11. Administration Supports the Compliance with the Strategic Plan

The statement of "the administration supports the compliance with the strategic plan" was replied by 75.8 % with partly agree, agree and strongly agree. The disagreement rates are only 16%. High percentage of agreement with statement about having a administration that support the compliance with strategic plan is parallel with expected high management offices' support, important for the success of strategic plan and program (Önder & Aydın, 2016). The mean for this statement is 5.42, higher than median value and lowest accepted maturity level of 4.60 with P≤.05, statistically significant. We can argue that the Institution cares about planning and implementing their programs according to strategic plans. Top management support is very effective for any systems application. This implies that new BSC application is more likely to get top management support. Figure 25 illustrates this situation visually.

Table 40: Administration Supports The Compliance With The Strategic Plan

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	2	3.2	3.2	3.2
Disagree	4	6.3	6.5	9.7
Partly Disagree	4	6.3	6.5	16.1
Middle	5	7.9	8.1	24.2
Partly Agree	10	15.9	16.1	40.3
Agree	15	23.8	24.2	64.5
Absolutely Agree	22	34.9	35.5	100.0
Missing System	1	1.6	100.0	
Total	63	100.0		

N:63, Mean: 5.42 , P≤.05

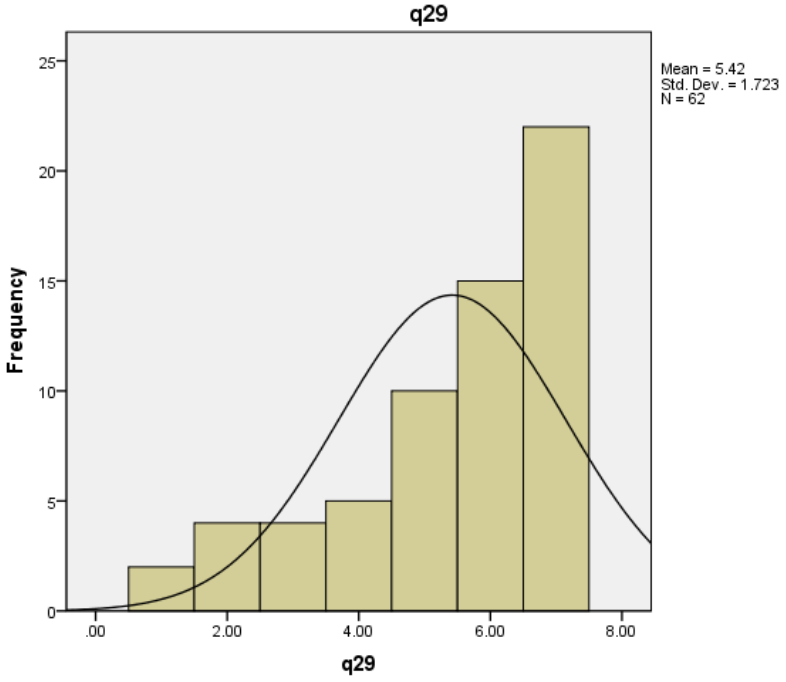


Figure 25: Administration Supports The Compliance With The Strategic Plan

5.3.12. Participatory Management Understanding

The statement of "participatory management understanding is prevailing in our institution" was replied by 63.4 % with partly agree, agree and strongly agree. The disagreement rates are only 23%. High percentage of agreement with statement about having a participatory management understanding is important for the success of program (Ayhan & Önder, 2017). The mean for this statement is 4.80, higher than median value and lowest accepted maturity level of 4.60 with P≤.05, statistically significant. We can argue that the Institution cares about participatory management understanding even though in making early strategic plans employee participation was considered low. However, we should keep in mind that this is new institution which plan was prepared at the beginning. The participatory management understanding in the Institution is expected to contribute the applicability of BSC. Figure 26 illustrates this situation visually.

Table 41: Participatory Management Understanding

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	4	6.3	6.6	6.6
Disagree	7	11.1	11.5	18.0
Partly Disagree	3	4.8	4.9	23.0
Middle	7	11.1	11.5	34.4
Partly Agree	14	22.2	23.0	57.4
Agree	14	22.2	23.0	80.3
Absolutely Agree	12	19.0	19.7	100.0
Missing System	2	3.2	100.0	
Total	63	100.0		

N:63, Mean: 4.80, P≤.05

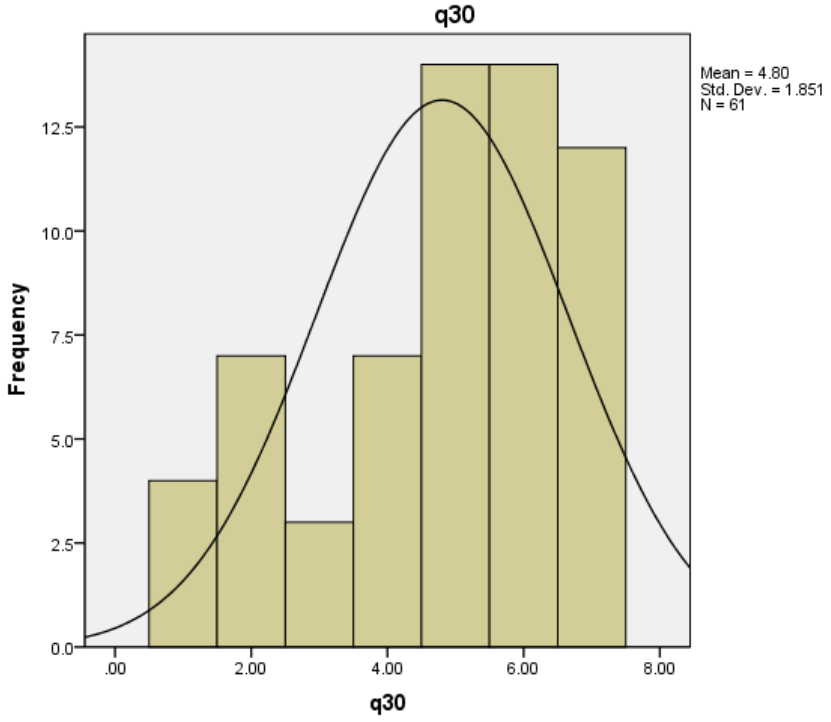


Figure 26: Participatory Management Understanding

5.3.13. The Efficiency of Internal Process Controls

The statement of "Internal process controls are conducted efficiently" was replied by 66.8% with partly agree, agree and strongly agree. The disagreement rates are only 22.6%. High percentage of agreement with statement about the efficiency of internal process controls is very important to apply BSC systems. The mean for the statement is 5.03, higher than median value and lowest accepted maturity level of 4.60 with $P \leq .05$, statistically significant. Figure 27 illustrates this situation visually.

Table 42: The Efficiency of Internal Process Controls

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	3	4.8	5.0	5.0
Disagree	5	7.9	8.3	13.3
Partly Disagree	5	7.9	8.3	21.7
Middle	5	7.9	8.3	30.0
Partly Agree	14	22.2	23.3	53.3
Agree	12	19.0	20.0	73.3
Absolutely Agree	16	25.4	26.7	100.0
Missing System	3	4.8	100.0	
Total	63	100.0		

N:63, Mean: 5.03, P≤:05

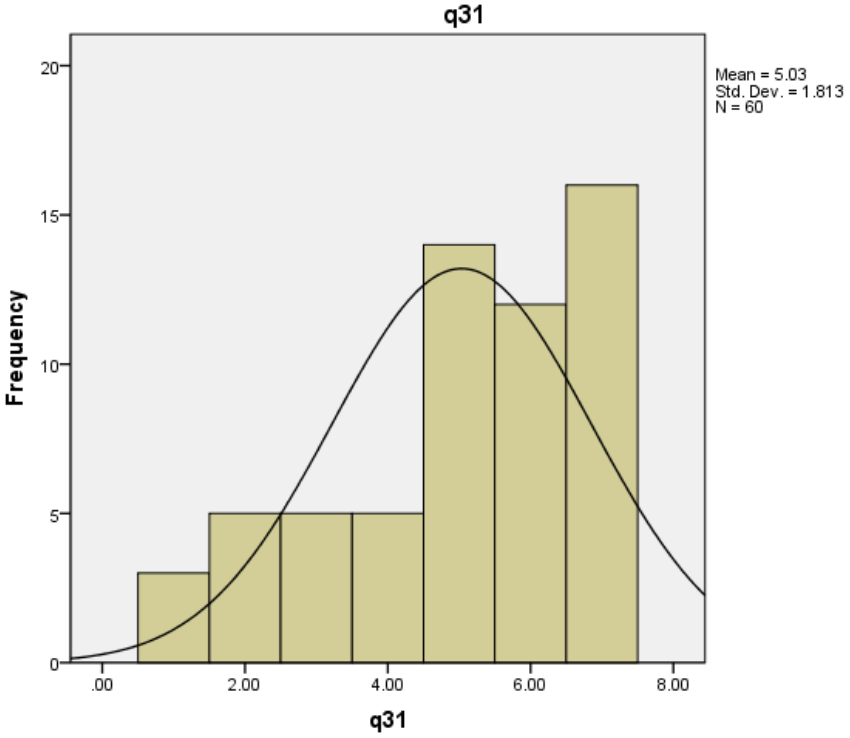


Figure 27: The Efficiency of Internal Process Controls

5.3.14. Internal Communication

The item of “Internal Communication” was replied by 59 % with partly agree, agree and strongly agree. The disagreement rates are only 19%. Medium level percentage of agreement with statement about having an organization that has good internal communication will enhance the application of BSC. The mean for this statement is 4.57 is higher than median value and very close to lowest accepted maturity level of 4.60 with P≤.05, statistically significant. We can argue that the Institution has good and effective internal communication channel which is very important for internal process dimension of BSC. Figure 28 illustrates this situation visually.

Table 43: Internal Communication

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	7	11.1	11.1	11.1
Disagree	2	3.2	3.2	14.3
Partly Disagree	3	4.8	4.8	19.0
Middle	14	22.2	22.2	41.3
Partly Agree	19	30.2	30.2	71.4
Agree	9	14.3	14.3	85.7
Absolutely Agree	9	14.3	14.3	100.0
Total	63	100.0	100.0	

N:63, Mean: 4.57, P≤.05

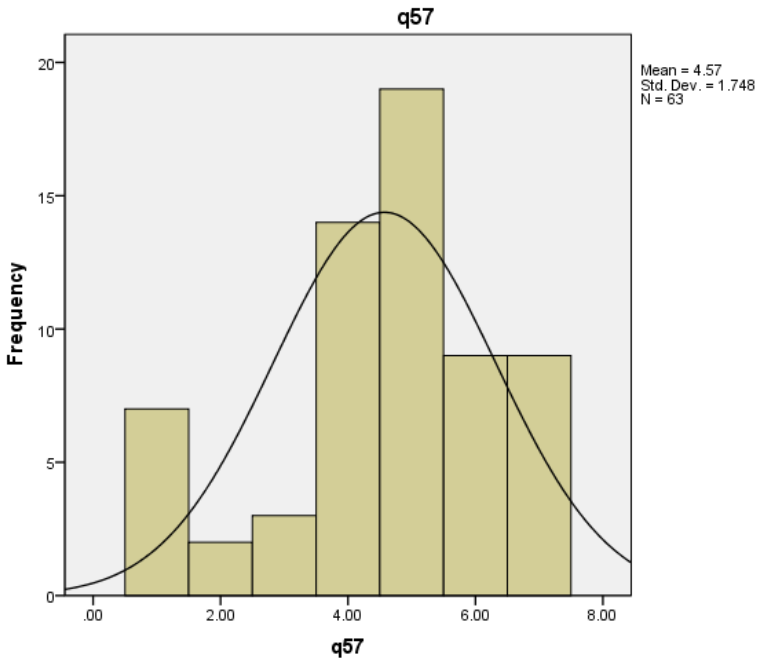


Figure 28: Internal Communication

5.4. LEARNING AND GROWTH DIMENSION

The Learning and Growth Perspective identifies the intangible assets that are most important to the BSC. The objectives in this perspective identify which jobs (the human capital), which systems (the information capital), and what kind of climate (the organization capital) are required to support the value creating internal processes (Kaplan, 2005). In this part of the study, 9 statements/items were evaluated in learning and growth dimension. Question/statement number provided in the table will be analyzed separately in the following subtitles.

Table 44: T test/One Sample Test for Learning and Growth Dimension

Questions	Mean	T test	Df	Sig.(2-tailed)	Mean Difference
q32	5.8333	8.896	59	.000	1.83333
q33	6.3651	17.113	62	.000	2.36508
q34	4.9839	4.799	61	.000	.98387
q35	5.6129	8.303	61	.000	1.61290
q36	2.4762	-6.203	62	.000	-1.52381
q37	6.4286	18.764	62	.000	2.42857
q38	5.4667	5.980	59	.000	1.46667
q39	4.5410	2.025	60	.047	.54098
q58	4.4677	2.172	61	.034	.46774

N:63, P≤:05, Test Value=4.0

Depending on the data illustrated in the table, we can argue with 95% confidence that participants agree with our statements about learning and growth of BSC. Our hypothesis about the applicability of BSC propose that if a readiness of institution is higher than median value or assigned value, it has been supported by the data. All but 2 have mean values a lot higher than median value of 4. In the case of the Ombudsman, we can say that our public institutions are at a level of sufficient maturity to be able to implement the basic principles and approaches (Hannan & Freeman, 1977) related to learning and growth dimension of BSC applications and are ready to apply the new performance evaluation method in a great extent. The institution is expected to do set better performance goals and improve the quality of trainings. All employees seem to be self confident and know their missions and tasks

5.4.1. The Compatibility of Individual Task with Organizational Mission

The statement of "my work is directly related to the institution's mission" was replied by 78.3% with partly agree, agree and strongly agree. Very high percentage of agreement with statement about the compatibility of individual task with organizational mission is a very good implication of good job description and organizational planning. The mean for the statement is 5.83, a lot higher than median value and lowest accepted maturity level of 4.60 with P≤.05, statistically significant. We can argue that the Institution is successful in planning process and in directing

individuals accordance with the plans. Only 10% of participants disagree about this statement. Figure 29 illustrates this situation visually. The compatibility of individual tasks with organizational missions and visions are very important for the success of strategic plans (Önder &Aydın, 2016) and the applicability of BSC.

Table 45: The Compatibility of Individual Task with Organizational Mission

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Disagree	5	7.9	8.3	8.3
Partly Disagree	1	1.6	1.7	10.0
Middle	7	11.1	11.7	21.7
Partly Agree	4	6.3	6.7	28.3
Agree	12	19.0	20.0	48.3
Absolutely Agree	31	49.2	51.7	100.0
Missing System	3	4.8	100.0	
Total	63	100.0		

N:63, Mean: 5.8333, P≤.05

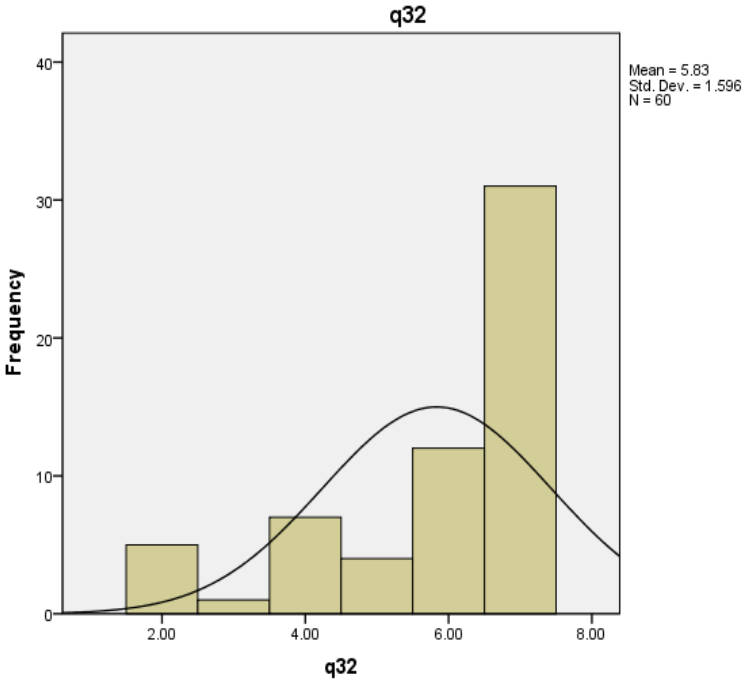


Figure 29: The Compatibility of Individual Task with Organizational Mission

5.4.2. Knowledge About Job Description

The statement of "I know my job description (what I am supposed to do)" was replied by 95.2% with partly agree, agree and strongly agree. This question/statement had one of the highest percentages of agreement. The knowledge about job description means that all employees know what they are doing or should do. The mean for the statement is 6.37, a lot higher than median values and lowest accepted maturity level of 4.60 with P≤.05, statistically significant. We can argue that the Institution is successful in defining and distributing roles and jobs. Only 4.8% of participants disagree with this statement. Figure 30 illustrates this situation visually. Job definitions are very important and early conditions of performance systems and the applicability of BSC.

Table 46: Knowledge about Job Description

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Disagree	2	3.2	3.2	3.2
Partly Disagree	1	1.6	1.6	4.8
Partly Agree	4	6.3	6.3	11.1
Agree	18	28.6	28.6	39.7
Absolutely Agree	38	60.3	60.3	100.0
Total	63	100.0	100.0	

N:63, Mean:6.3651, P≤.05

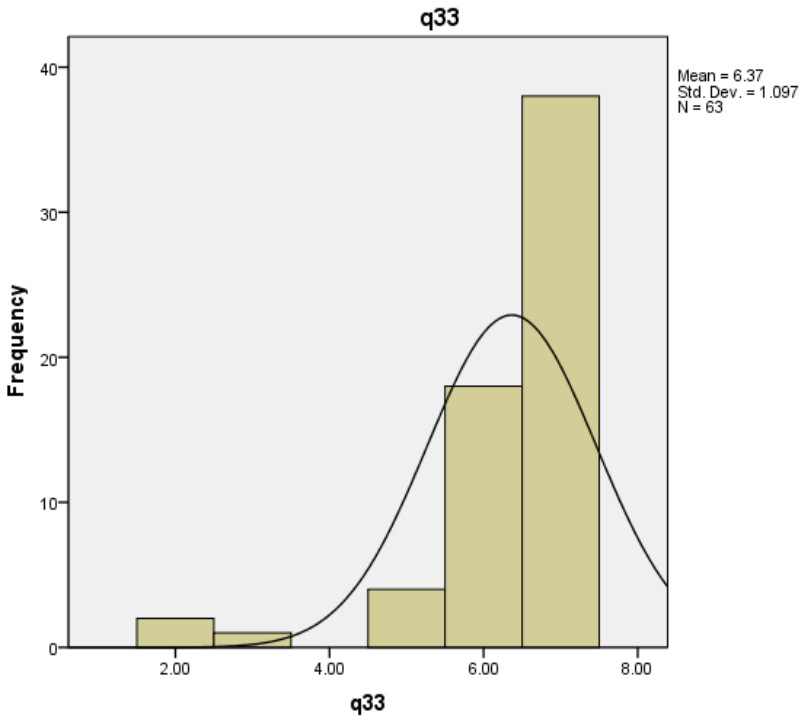


Figure 30: Knowledge about Job Description

5.4.3. Employee Trainings

The statement of "my institution provides training that meets my business needs" was replied by 74.2% with partly agree, agree and strongly agree. The mean for the statement is 4.98, a lot higher than median values and lowest accepted maturity level of 4.60 with P≤.05, statistically significant. We can argue that the Institution is successful in providing training for the employees. Only 12.9% of participants disagreed with this statement. Figure 31 illustrates this situation visually. Continuous on the job training is important to adopt dynamic environmental changes and survival. Human resources are the most important resources for organization's capacity even before financial capacity (Önder, 2006). BSC offers a balanced evaluation and development of capacity together with financial ones (Kaplan and Norton, 2005). The institutionalization of trainings is very important factor for the applicability of BSC.

Table 47: Providing Employee Trainings

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Absolutely Disagree	5	7.9	8.1	8.1
Disagree	1	1.6	1.6	9.7
Partly Disagree	2	3.2	3.2	12.9
Middle	8	12.7	12.9	25.8
Partly Agree	22	34.9	35.5	61.3
Agree	14	22.2	22.6	83.9
Absolutely Agree	10	15.9	16.1	100.0
Total	62	98.4	100.0	
Missing System	1	1.6		
Total	63	100.0		

N:63, Mean: 4.9839, P≤:05

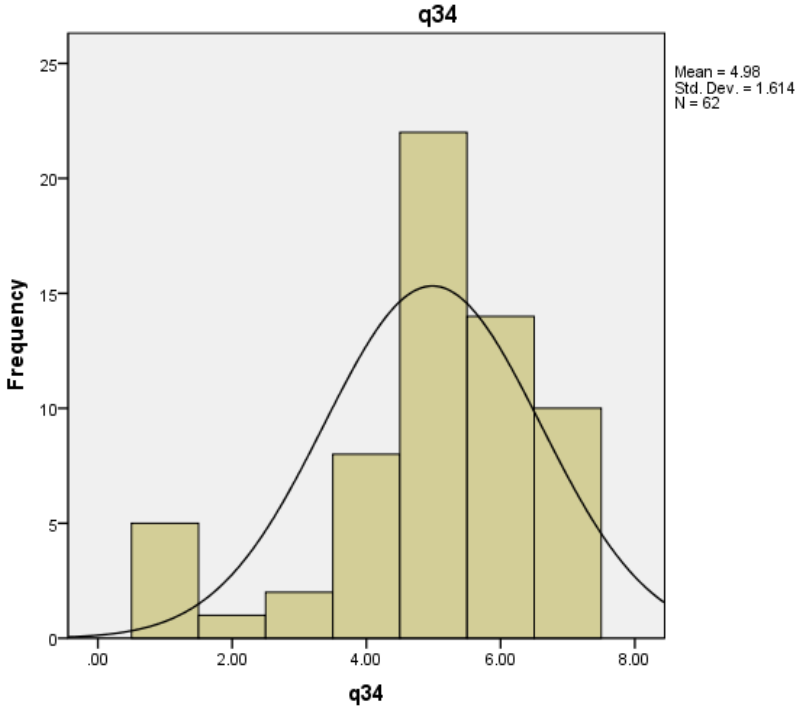


Figure 31: Providing Employee Trainings

5.4.4. In-service Training Quality

The positive statement with the item of "in-service training quality" was only 55%. The mean for the statement is 4.47, higher than median values and little lower than lowest accepted maturity level of 4.60 with P≤.05, statistically significant. We can argue that the Institution is successful in providing in service training quality for the employees. However, 22.6 % of participants disagreed and 22.6% of participants were neutral about this statement. Figure 32 illustrates this situation visually. There are serious considerations about the quality of trainings. Total quality management studies underline the quality of trainings for better improvement of human resources (Önder, 1998). The institution needs to improve the quality of training programs for the applicability of BSC.

Table 48: In-service training quality

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	5	7.9	8.1	8.1
Disagree	5	7.9	8.1	16.1
Partly Disagree	4	6.3	6.5	22.6
Middle	14	22.2	22.6	45.2
Partly Agree	17	27.0	27.4	72.6
Agree	10	15.9	16.1	88.7
Absolutely Agree	7	11.1	11.3	100.0
Missing System	1	1.6	100.0	
Total	63	100.0		

N:63, Mean: 4.4677, P≤:05

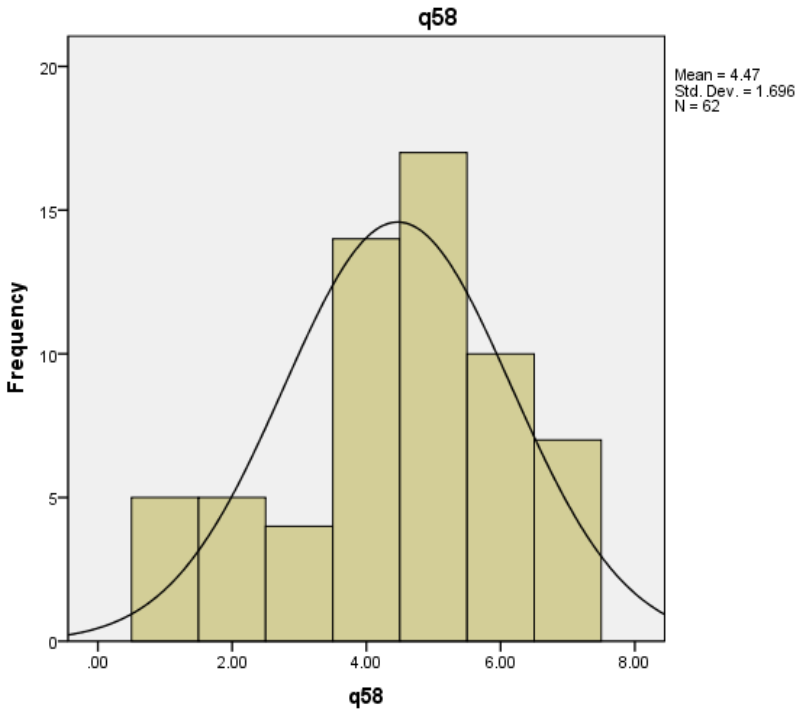


Figure 32: In-service training quality

5.4.5. Job Satisfaction

The statement of "I am satisfied with my job" was replied by 84% with partly agree, agree and strongly agree. The mean for the statement is 5.61, a lot higher than median values and lowest accepted maturity level of 4.60 with $P \leq .05$, statistically significant. We can argue that the employees working in the Institution are satisfied with their jobs. Only 8.1% of participants disagreed with this statement. Figure 33 illustrates this situation visually. Employee job satisfaction is expected to increase the performance of organizations. High rate of job satisfaction in the organization is very positive situation for the applicability of BSC.

Table 49: Job Satisfaction

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Absolutely Disagree	2	3.2	3.2	3.2
Disagree	3	4.8	4.8	8.1
Middle	5	7.9	8.1	16.1
Partly Agree	13	20.6	21.0	37.1
Agree	18	28.6	29.0	66.1
Absolutely Agree	21	33.3	33.9	100.0
Missing System	1	1.6	100.0	
Total	63	100.0		

N:63, Mean: 5.6129, P≤:05

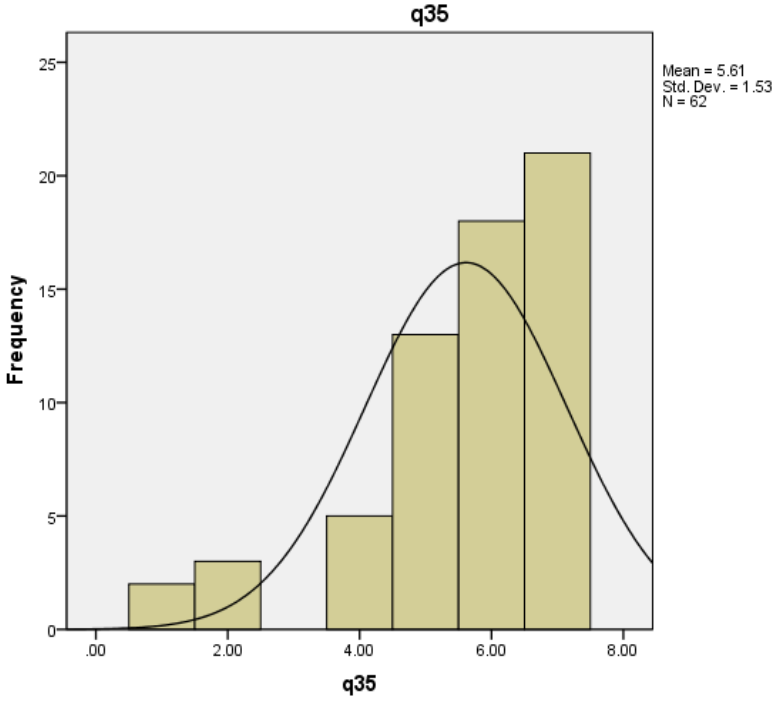


Figure 33 : Job Satisfaction

5.4.6. Bored with his/her job

The statement of "my job is boring" was disagreed by 73% and neutral by 8%. The mean for the statement is 2.48, lower than median values and lowest accepted maturity level of 4.60 with P≤.05, statistically significant. We should keep in mind that this is a negative question. We can argue that the employees working in the Institution are not bored with their jobs. Only 19.1% of participants agreed with this

statement. The institution need to understand why one fifth of employees find their jobs boring. Figure 34 illustrates this situation visually. Disliking the job decreases the performance of employees. High rate of happiness with the job in the organization is very positive situation for the applicability of BSC.

Table 50: My job is boring

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	31	49.2	49.2	49.2
Disagree	11	17.5	17.5	66.7
Partly Disagree	4	6.3	6.3	73.0
Middle	5	7.9	7.9	81.0
Partly Agree	6	9.5	9.5	90.5
Agree	1	1.6	1.6	92.1
Absolutely Agree	5	7.9	7.9	100.0
Total	63	100.0	100.0	

N:63, Mean: 2.4762, P≤:05

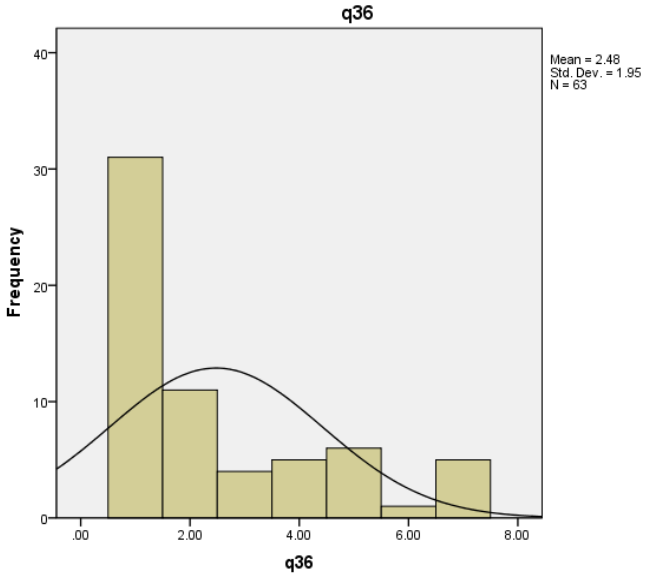


Figure 34: My job is boring

5.4.7. I Care My Job

The statement of “I care my job” was replied by 95.2% with partly agree, agree and strongly agree. This question/statement had one of the highest percentages of agreement. The employees care their jobs. The mean for the statement is 6.43, a lot higher than median values and lowest accepted maturity level of 4.60 with P≤.05, statistically significant. We can argue that there is a good organizational climate in the Institution, people care and like their jobs. Only 4.8% of participants disagreed with this statement. Figure 35 illustrates this situation visually. This is very important for the applicability of BSC.

Table 51: I Care My Job

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	1	1.6	1.6	1.6
Middle	2	3.2	3.2	4.8
Partly Agree	4	6.3	6.3	11.1
Agree	16	25.4	25.4	36.5
Absolutely Agree	40	63.5	63.5	100.0
Total	63	100.0	100.0	

N:63, Mean: 6.4286, P≤:05

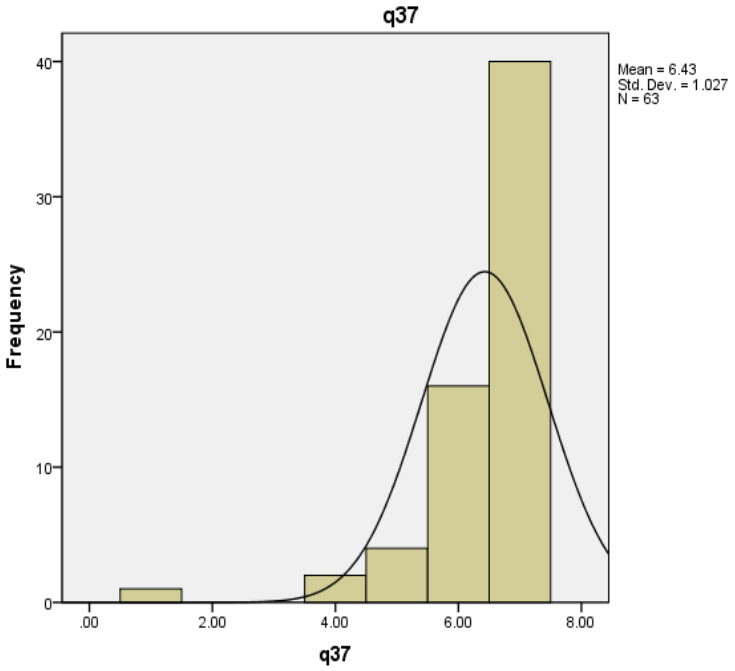


Figure 35: I Care My Job

5.4.8. The Contribution Of Work To The Career

The statement of "my work is important to my career" was replied by 73.3% with partly agree, agree and strongly agree. Very high percentage of agreement with statement about the contribution of work to the career means that organization and individuals area running to the same direction. The mean for the statement is 5.47, a lot higher than median value and lowest accepted maturity level of 4.60 with P≤.05, statistically significant. We can argue that the Institution is successful in directing and motivating individuals. Only 16.7% of participants disagreed with this statement. Figure 36 illustrates this situation visually. The contribution of work to the career is expected to motivate individuals and increases the individual and organizational performance at the same time. This is significant factor for the success of performance system and the applicability of BSC.

Table 52: The Contribution Of Work To The Career

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Absolutely Disagree	3	4.8	5.0	5.0
Disagree	5	7.9	8.3	13.3
Partly Disagree	2	3.2	3.3	16.7
Middle	6	9.5	10.0	26.7
Partly Agree	6	9.5	10.0	36.7
Agree	11	17.5	18.3	55.0
Absolutely Agree	27	42.9	45.0	100.0
Missing System	3	4.8	100.0	
Total	63	100.0		

N:63, Mean: 5.4667, P≤:05

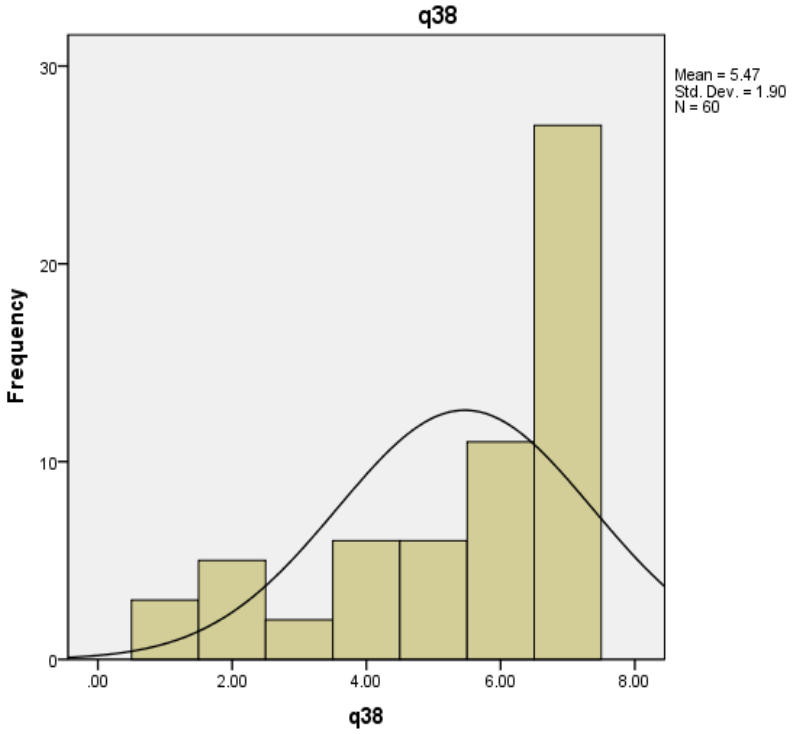


Figure 36: The Contribution Of Work To The Career

5.4.9. My Performance Goals are Specified

The statement of "my performance goals are specified" was replied by only 57.4% with partly agree, agree and strongly agree. The mean for the statement is 4.54, higher than median values and slightly lower than lowest accepted maturity level of 4.60 with P≤.05, statistically significant. We can argue that the Institution is successful in specifying performance goals for the employees. However, 29.5 % of participants disagreed and 13.1% of participants were neutral about this statement. Figure 37 illustrates this situation visually. Almost 43 % of participants have considerations about the sufficiency of good performance goals. The institution needs to improve in specifying performance goals for the applicability of BSC.

Table 53: My Performance Goals are Specified

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	10	15.9	16.4	16.4
Disagree	2	3.2	3.3	19.7
Partly Disagree	6	9.5	9.8	29.5
Middle	8	12.7	13.1	42.6
Partly Agree	10	15.9	16.4	59.0
Agree	12	19.0	19.7	78.7
Absolutely Agree	13	20.6	21.3	100.0
Total	61	96.8	100.0	
Missing System	2	3.2		
Total	63	100.0		

N:63, Mean:4.5410, P≤:05

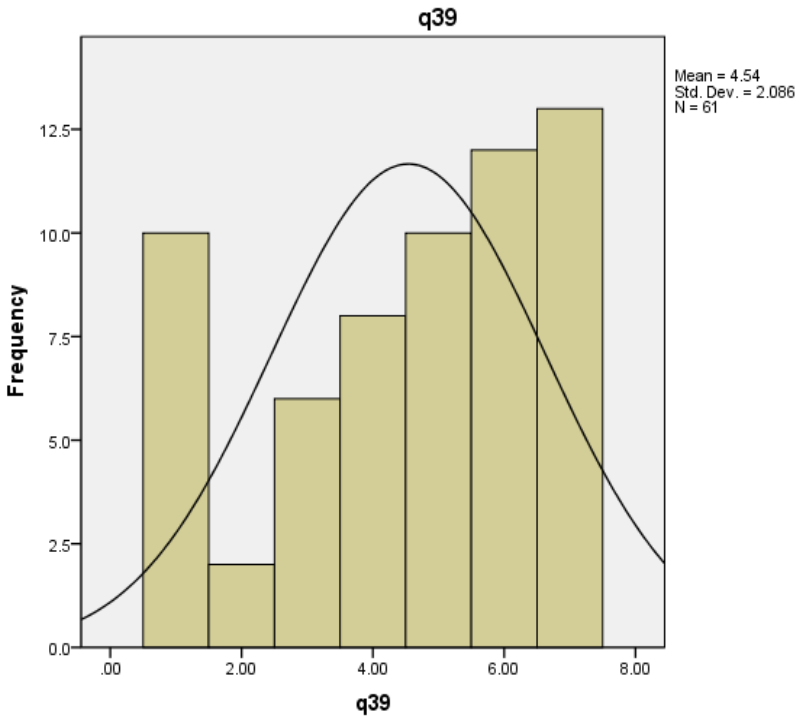


Figure 37: : My Performance Goals Are Specified

5.5. FINANCIAL DIMENSION

The financial dimension is recognized for the importance of short-term financial results obtained from the analysis of financial targets for institutions in the competitive environment (Kaplan & Norton, 2000, pp. 9-15). Improving the financial dimension, objectives are achieved through the development of innovation and learning. For the financial perspective the following indicators are considered to be important: shareholder value, citizen market share and citizen satisfaction, the attitude of employees (Kaplan & Norton, 2004, pp. 14-17). In this part of the study, 8 statements/items were evaluated in financial dimension of BSC. Question/statement number provided in the table will be analyzed separately in the following subtitles.

Table 54: T Test/One Sample Test For Financial Dimension

Questions	Mean	T test	Df	Sig.(2-tailed)	Mean Difference
q41	4.6140	2.046	56	.045	.61404
q42	4.4630	1.562	53	.124	.46296
q45	5.3962	5.819	52	.000	1.39623
q46	5.1481	4.756	53	.000	1.14815
q47	4.3455	1.310	54	.196	.34545
q48	5.5000	7.280	53	.000	1.50000
q49	5.0755	4.525	52	.000	1.07547
q50	5.0577	4.623	51	.000	1.05769

N:63, Test Value=4.0, P≤.05

Depending on the data illustrated in the table, we can argue with 95% confidence that participants agree with our statements about financial dimension of BSC. If a readiness or maturity level of institution for BSC is higher than median value or assigned value, our hypothesis about the applicability of BSC has been supported by the data. All of our statements have mean values higher than median value of 4. Only two of them were not statistically significant. In the case of the Ombudsman, we can say that our public institutions are at a level of sufficient maturity to be able to implement the basic principles and approaches (Hannan & Freeman, 1977) related to financial dimension of BSC applications and are ready to apply the new performance evaluation method in a great extent. The institutions budget is expected to be more accessible for each unit. Budget seems of sufficient for the services they are providing.

5.5.1. Knowledge About the Budget of Institution

The statement of “I know the budget of our institution” was replied by 60% with partly agree, agree and strongly agree. High percentage of agreement with statement about knowledge about the budget of institution means that employees are aware of general budget of the Institution. The mean for the statement is 4.61, higher than

median value and slightly higher than lowest accepted maturity level of 4.60 with P≤.05, statistically significant. We can argue that the Institution is uncovering budgetary documents for employees. However, 30% of participants disagree, 10 % of participants are neutral and 10 % of participants are unwilling to comment about this statement. This implies that details or performance related parts of budget are not accessible, parallel to the statement 47 findings regarding accessibility of the budget for other units. Figure 38 illustrates this situation visually. The knowledge about the budget of institution is very important for the performance programs (Kaplan & Norton, 1996) and the applicability of BSC.

Table 55: Knowledge About The Budget Of Institution

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	11	17.5	19.3	19.3
Disagree	3	4.8	5.3	24.6
Partly Disagree	3	4.8	5.3	29.8
Middle	6	9.5	10.5	40.4
Partly Agree	7	11.1	12.3	52.6
Agree	11	17.5	19.3	71.9
Absolutely Agree	16	25.4	28.1	100.0
Missing System	6	9.5	100.0	
Total	63	100.0		

N:63, Mean: 4.6140, P≤.05

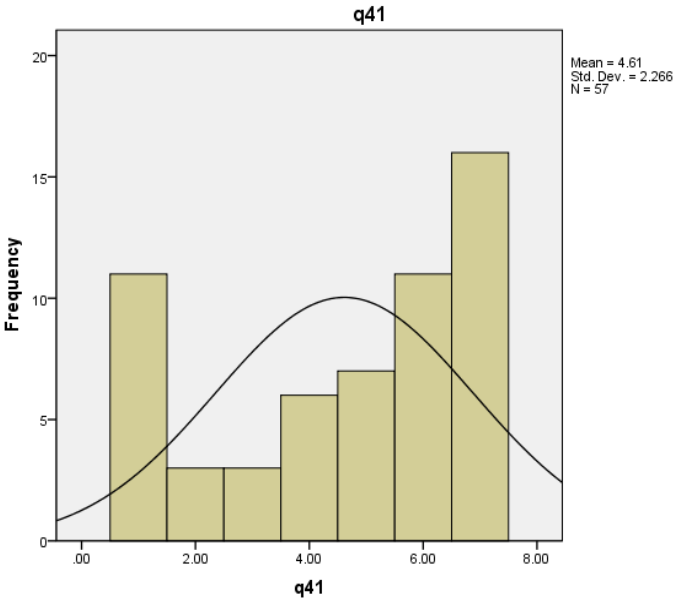


Figure 38: Knowledge About The Budget Of Institution

5.5.2. The Sufficiency of Budget

The statement of "the amount of institution's budget is sufficient" was replied by 53.7% with partly agree, agree and strongly agree. However, 33.3% of participants disagree, 13 % of participants are neutral and 14.3 % of participants are unwilling to comment about this statement. The mean for the statement is 4.46, higher than median value but slightly lower than lowest accepted maturity level of 4.60 with P=.124, statistically not significant. We cannot argue that the Institution has sufficient budget. Employees seem to believe that the budget of institution is not sufficient for providing demanded services since the demand are continuously increasing. Figure 39 illustrates this situation visually.

Table 56: The Amount of Institution's Budget is Sufficient

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Absolutely Disagree	9	14.3	16.7	16.7
Disagree	4	6.3	7.4	24.1
Partly Disagree	5	7.9	9.3	33.3
Middle	7	11.1	13.0	46.3
Partly Agree	5	7.9	9.3	55.6
Agree	12	19.0	22.2	77.8
Absolutely Agree	12	19.0	22.2	100.0
Missing System	9	14.3	100.0	
Total	63	100.0		

N:63, Mean: 4.4630, P≤.05

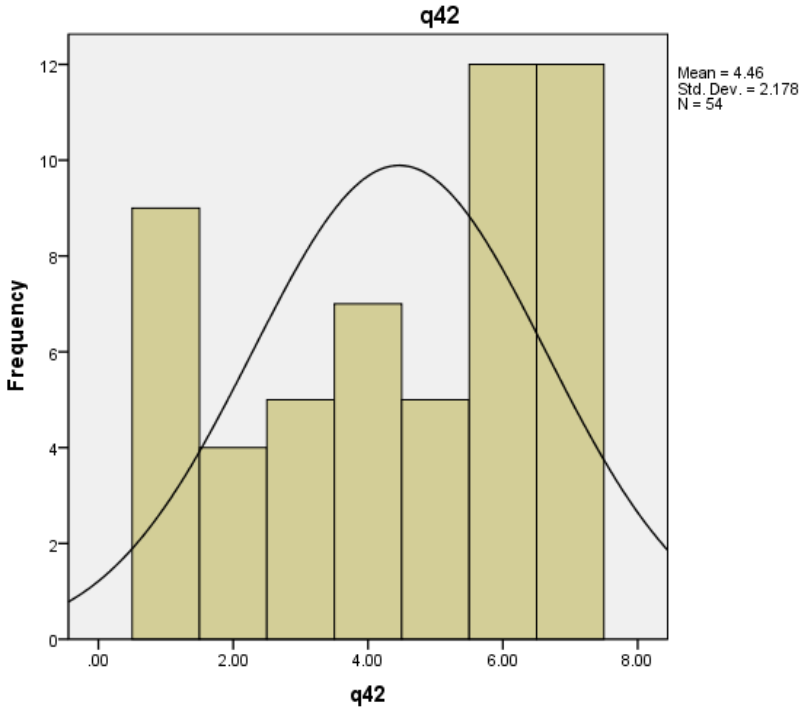


Figure 39: The Amount Of Institution's Budget Is Sufficient

5.5.3. Efficient /Effective Use of Budgetary Resources

The statement of "we use budget resources effectively / efficiently" was replied by 71.7% with partly agree, agree and strongly agree. The mean for the statement is 5.40, higher than median value and lowest accepted maturity level of 4.60 with P≤.05, statistically significant. We can argue that the Institution is using its budgetary resources efficiently and effectively. However, 17% of participants disagree, 13.2 % of participants are neutral and 15.9 % of participants are unwilling to comment about this statement. There are some considerations about efficient uses of budgetary resources. Figure 40 illustrates this situation visually. The efficiency and effectiveness is also core of the financial dimension of BSC (Kaplan & Norton, 1996) and its applicability.

Table 57: Efficient /Effective Use Of Budgetary Resources

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Absolutely Disagree	2	3.2	3.8	3.8
Disagree	2	3.2	3.8	7.5
Partly Disagree	5	7.9	9.4	17.0
Middle	6	9.5	11.3	28.3
Partly Agree	7	11.1	13.2	41.5
Agree	11	17.5	20.8	62.3
Absolutely Agree	20	31.7	37.7	100.0
Missing System	10	15.9	100.0	
Total	63	100.0		

N:63, Mean: 5.3962, P≤.05

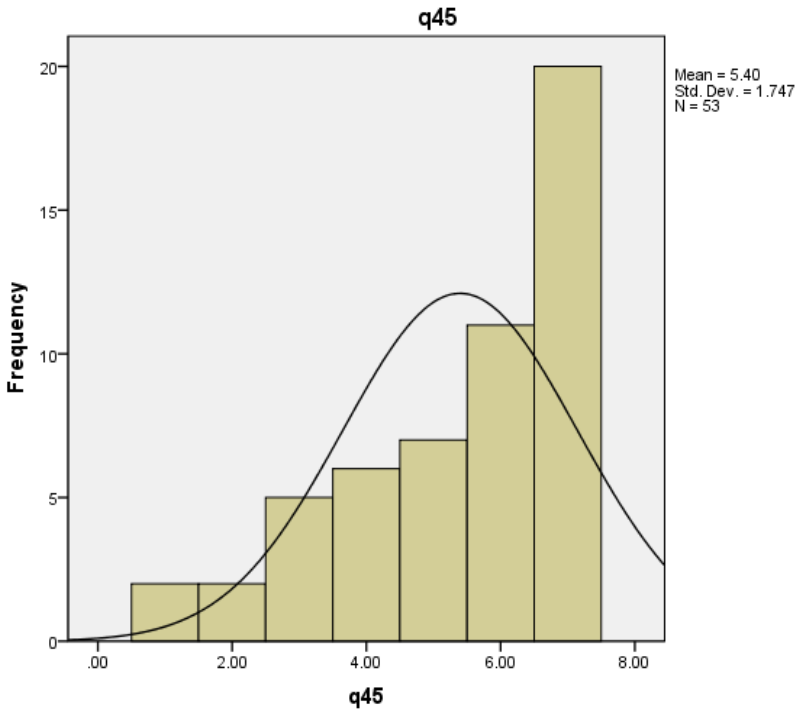


Figure 40: Efficient /Effective Use Of Budgetary Resources

5.5.4. Meeting the Financial Expectations

The statement of "we consistently meet the financial expectations of our institution" was replied by 68.5% with partly agree, agree and strongly agree. The mean for the statement is 5.83, a lot higher than median value and lowest accepted maturity level of 4.60 with P≤.05, statistically significant. We can argue that employees believe that they are meeting the financial expectation of the Institution. However, 16.7% of participants disagree, 14.8 % of participants are neutral and 14.3 % of participants are unwilling to comment about this statement. There are some considerations about meeting financial expectations. Figure 41 illustrates this situation visually.

Table 58: Meeting The Financial Expectations

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Absolutely Disagree	3	4.8	5.6	5.6
Disagree	3	4.8	5.6	11.1
Partly Disagree	3	4.8	5.6	16.7
Middle	8	12.7	14.8	31.5
Partly Agree	9	14.3	16.7	48.1
Agree	13	20.6	24.1	72.2
Absolutely Agree	15	23.8	27.8	100.0
Missing System	9	14.3	100.0	
Total	63	100.0		

N:63, Mean: 5.8333, P≤.05

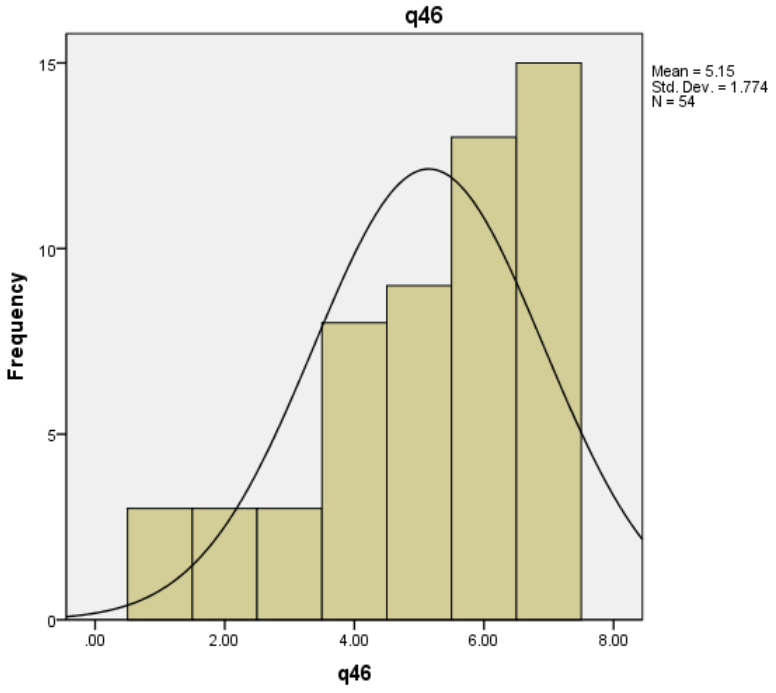


Figure 41: Meeting The Financial Expectations

5.5.5. Availability and Accessibility of the Budget for Each Unit

The statement of "the budget for each unit is available and accessible" was replied by 50.9% with partly agree, agree and strongly agree. However, 32.7% of participants disagree, 16.4 % of participants are neutral and 12.7 % of participants are unwilling to comment about this statement. The mean for the statement is 4.35, slightly higher than median value but slightly lower than lowest accepted maturity level of 4.60 with P=.19, statistically not significant. We cannot argue that the budget for each unit is available and accessible. Employees seem to believe that each unit does not have an access to the budget. Since there are some serious considerations about the accessibility of budget, the Institution should uncover or become more transparent in its budget. Figure 42 illustrates this situation visually.

Table 59: Availability And Accessibility Of The Budget For Each Unit

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Absolutely Disagree	7	11.1	12.7	12.7
Disagree	4	6.3	7.3	20.0
Partly Disagree	7	11.1	12.7	32.7
Middle	9	14.3	16.4	49.1
Partly Agree	10	15.9	18.2	67.3
Agree	9	14.3	16.4	83.6
Absolutely Agree	9	14.3	16.4	100.0
Missing System	8	12.7	100.0	
Total	63	100.0		

N:63, Mean: 4.3455, P≤.05

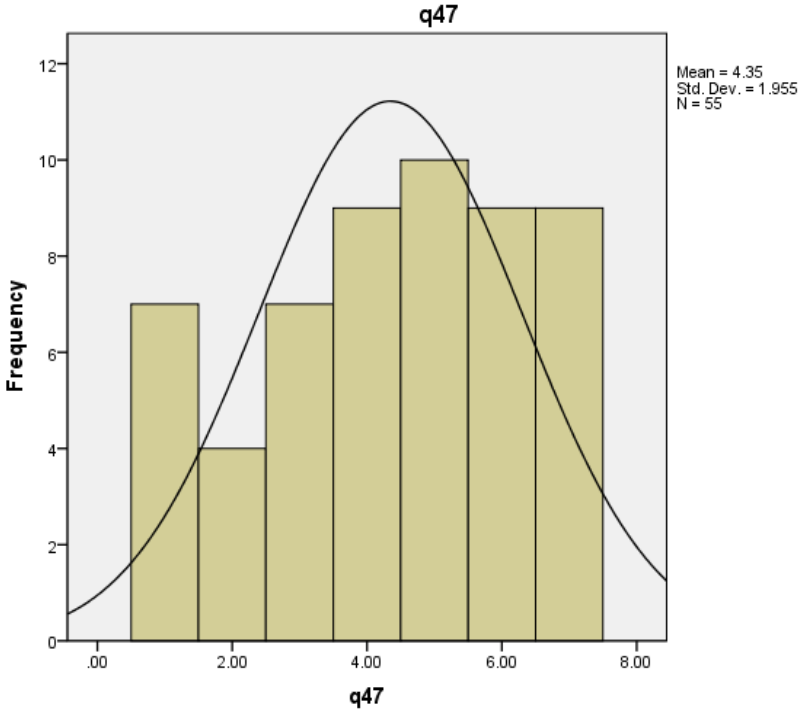


Figure 42: Availability And Accessibility Of The Budget For Each Unit

5.5.6. The Compatibility of Institutional Budget with the Strategic Plan

The statement of "the institutional budget is in line with the strategic plan" was replied by 77.8% with partly agree, agree and strongly agree. The mean for the statement is 5.50, a lot higher than median value and lowest accepted maturity level of 4.60 with $P \leq .05$, statistically significant. We can argue that the institutional budget is in line with the strategic plan. However, 13% of participants disagree, 9.3 % of participants are neutral and 14.3 % of participants are unwilling to comment about this statement. Figure 43 illustrates this situation visually. The compatibility of institutional budget with the strategic plan is core of BSC and its applicability.

Table 60: The Compatibility Of Institutional Budget With The Strategic Plan

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Absolutely Disagree	1	1.6	1.9	1.9
Disagree	1	1.6	1.9	3.7
Partly Disagree	5	7.9	9.3	13.0
Middle	5	7.9	9.3	22.2
Partly Agree	11	17.5	20.4	42.6
Agree	13	20.6	24.1	66.7
Absolutely Agree	18	28.6	33.3	100.0
Missing System	9	14.3	100.0	
Total	63	100.0		

N:63, Mean: 5.50, P≤.05

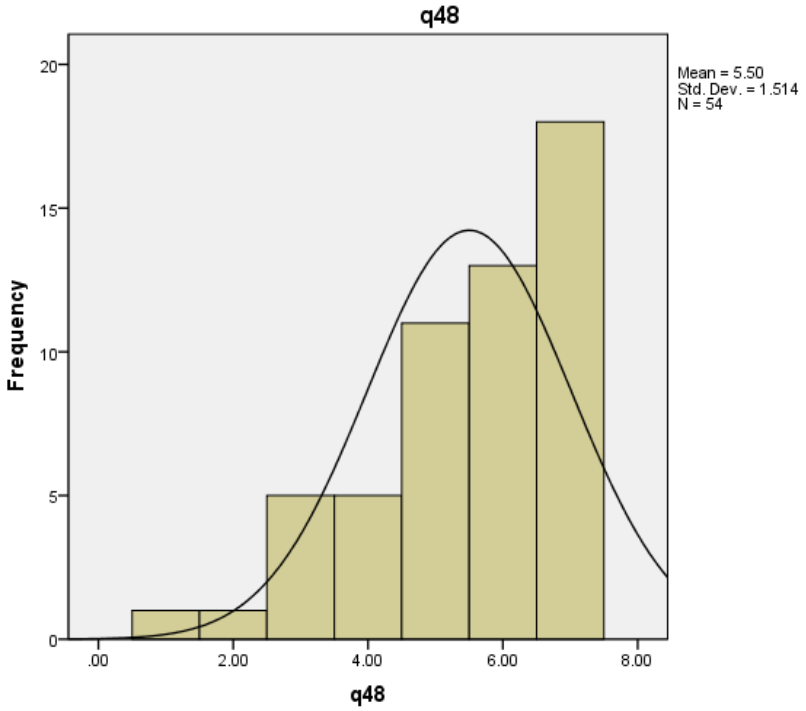


Figure 43: The Compatibility Of Institutional Budget With The Strategic Plan

5.5.7. Appropriate Allocation of Financial Resources

The statement of "our financial resources have been appropriately allocated among programs" was replied by 66% with partly agree, agree and strongly agree. The mean for the statement is 5.08, higher than median value and lowest accepted maturity level of 4.60 with P≤.05, statistically significant. We can argue that the institutional budget is appropriately allocated among the programs. However, 15.1% of participants disagree, 18.9 % of participants are neutral and 15.9 % of participants are unwilling to comment about this statement. Figure 44 illustrates this situation visually. Appropriate allocation of institutional budget is important for BSC applicability.

Table 61: Appropriate Allocation Of Financial Resources

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Absolutely Disagree	2	3.2	3.8	3.8
Disagree	5	7.9	9.4	13.2
Partly Disagree	1	1.6	1.9	15.1
Middle	10	15.9	18.9	34.0
Partly Agree	9	14.3	17.0	50.9
Agree	13	20.6	24.5	75.5
Absolutely Agree	13	20.6	24.5	100.0
Missing System	10	15.9	100.0	
Total	63	100.0		

N:63, Mean: 5.0755, P≤.05

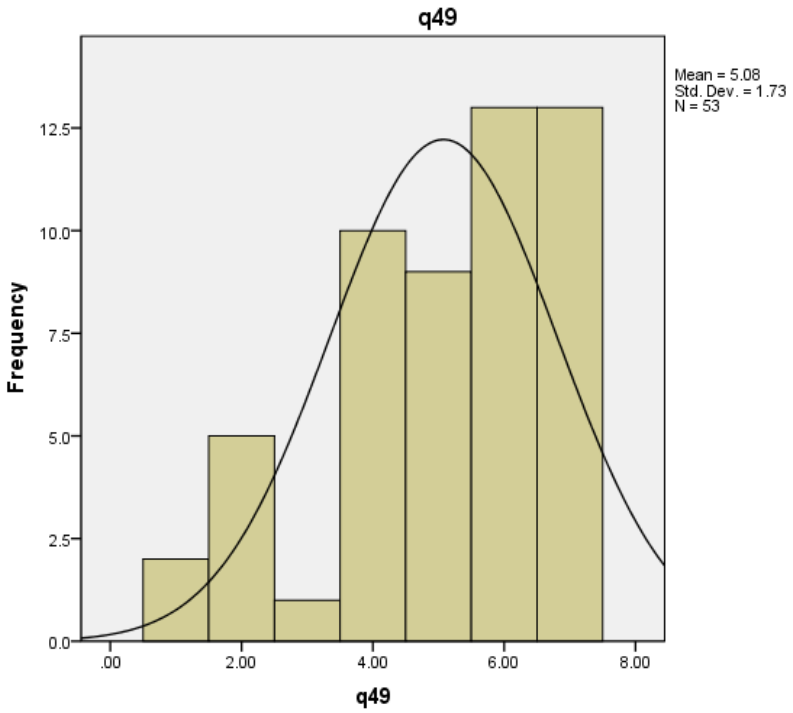


Figure 44: Appropriate Allocation Of Financial Resources

5.5.8. The Compatibility of Budget and Performance Indicators

The statement of "our budget and performance indicators are compatible" was replied by 69.2% with partly agree, agree and strongly agree. The mean for the statement is 5.06, higher than median value and lowest accepted maturity level of 4.60 with $P \leq .05$, statistically significant. We can argue that the institutional budget and performance indicators are compatible with each other. However, 17.3% of participants disagree, 13.5 % of participants are neutral and 17.5 % of participants are unwilling to comment about this statement. Figure 45 illustrates this situation visually. The compatibility of budget and performance indicators is important for BSC applicability.

Table 62: The Compatibility Of Budget And Performance Indicators

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Absolutely Disagree	2	3.2	3.8	3.8
Disagree	3	4.8	5.8	9.6
Partly Disagree	4	6.3	7.7	17.3
Middle	7	11.1	13.5	30.8
Partly Agree	12	19.0	23.1	53.8
Agree	13	20.6	25.0	78.8
Absolutely Agree	11	17.5	21.2	100.0
Missing System	11	17.5	100.0	
Total	63	100.0		

N:63, Mean: 5.0577, P≤.05

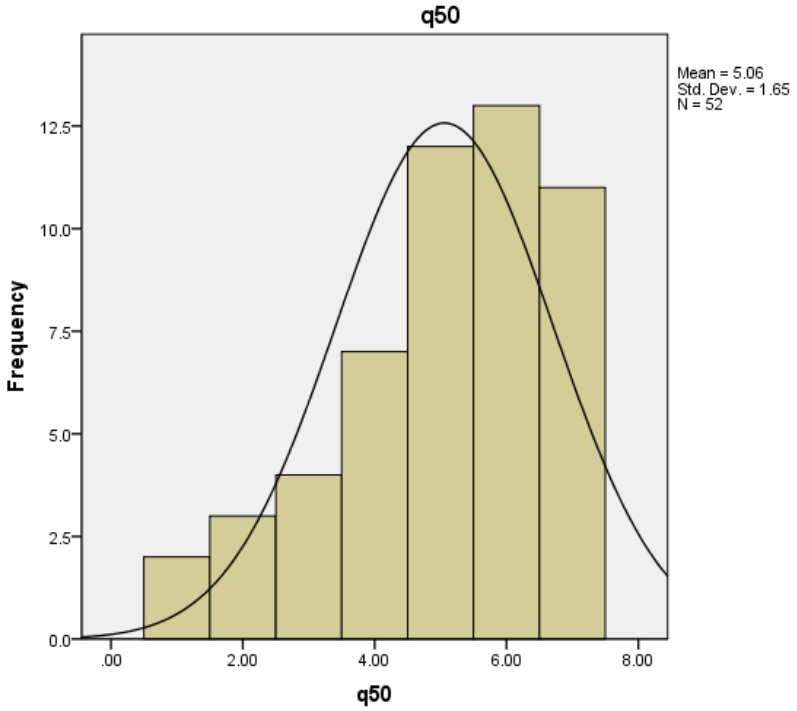


Figure 45: The Compatibility Of Budget And Performance Indicators

5.6. GENERAL EVALUATION

Our finding shows that our hypothesis was supported overall in four dimensions of BSC, with few exceptions. It means that The Ombudsman Institution is ready or mature enough to apply all dimensions of BSC. On the other hand, participants were also asked for their own performances and their perceptions of the applicability of BSC in the Ombudsman Institution.

Table 63: T Test/One Sample Test For The Applicability Of BSC

Questions	Mean	T test	Df	Sig.(2-tailed)	Mean Difference
q62	5.5238	8.057	62	.000	1.52381
q63	4.9167	4.536	59	.000	.91667

N:63, Test Value=4.0, P≤.05

5.6.1. The institutional performance

The item of "our institutional performance" was found high by 85.7%. The mean for the item is 5.52, higher than median value and lowest accepted maturity level of 4.60 with P≤.05, statistically significant. We can argue that employee find the institutional performance very positive. Only 7.9% of participants disagree and 6.3 % of participants are neutral about this item. Figure 46 illustrates this situation visually.

Table 64: The Institutional Performance

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Absolutely Disagree	1	1.6	1.6	3.2
Disagree	2	3.2	3.2	6.3
Partly Disagree	1	1.6	1.6	7.9
Middle	4	6.3	6.3	14.3
Partly Agree	18	28.6	28.6	42.9
Agree	18	28.6	28.6	71.4
Absolutely Agree	18	28.6	28.6	100.0
Missing System	1	1.6	100.0	
Total	63	100.0		

N:63, Mean: 5.5238, P≤.05

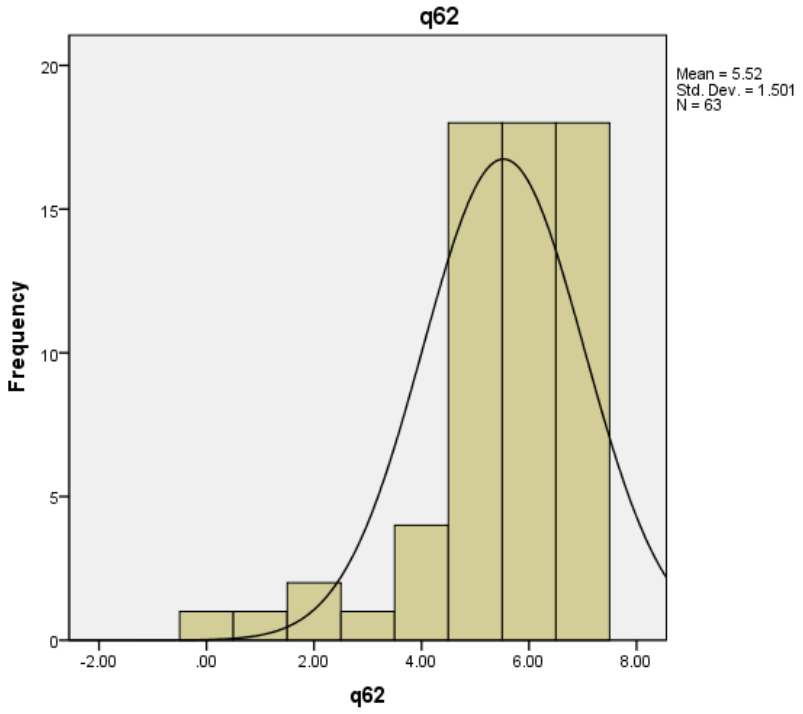


Figure 46: The Institutional Performance

5.6.2. The Applicability of the BSC in The Ombudsman Institution

We wanted to find out about the perception of participants whether BSC is applicable in their institution or not. The question of "what is the level of applicability of the BSC to your institution" was replied by 64.3% with partly agree, agree and strongly agree. However, 13.3% of participants disagree with the item. 23.3 % of participants are neutral and 4.8 % of participants are unwilling to comment about this question because they might not be very well aware of the BSC system. The mean for the statement is 4.92, higher than median value and lowest accepted maturity level of 4.60 with $P \leq .05$, statistically significant. We can argue that even employees of the Ombudsman Institution think that BSC is applicable in their institutions.

Table 65: The Applicability Of The BSC The Ombudsman Institution

Scales	Frequency	Percent	Valid Percent	Cumulative Percent
Absolutely Disagree	3	4.8	5.0	5.0
Disagree	1	1.6	1.7	6.7
Partly Disagree	4	6.3	6.7	13.3
Middle	14	22.2	23.3	36.7
Partly Agree	19	30.2	31.7	68.3
Agree	6	9.5	10.0	78.3
Absolutely Agree	13	20.6	21.7	100.0
Missing System	3	4.8	100.0	
Total	63	100.0		

N:63, Mean: 4.9167, P≤:05

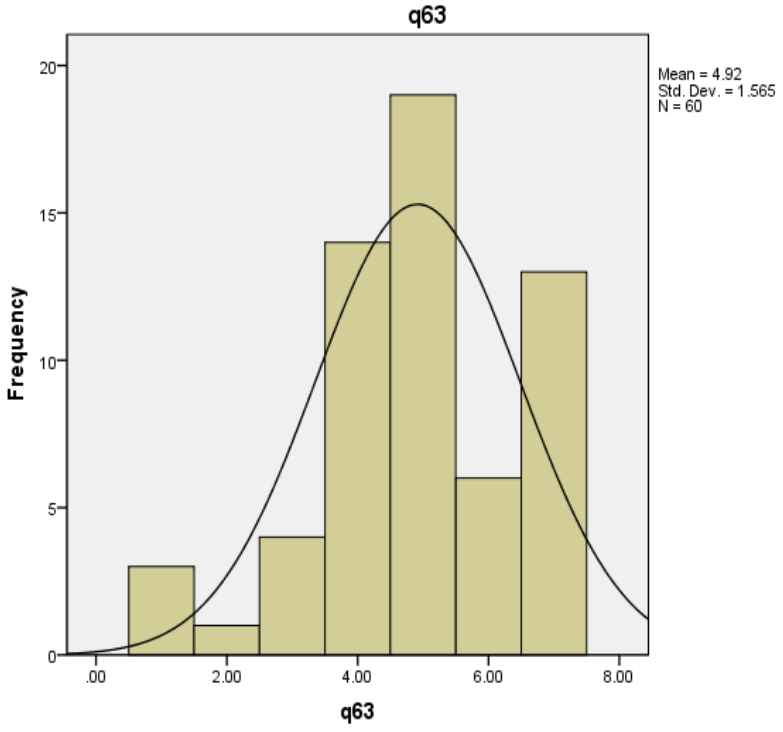


Figure 47: The Applicability of the BSC in The Ombudsman Institution

CHAPTER 6

6. CONCLUSIONS

The inefficiencies in public services result in increasing waste of govermental resources, declining of citizens and worker satisfaction, and reducing nations development. The concerns on efficiency and effectiveness of public services direct scholars and practitioners to find solutions to improve performance in public administrations. Therefore, we have seen that many techniques and methods initially developed by private sector organizations have been adopted by governmental organizations later. There are many techinues such as 360 performance system, benchmarking, performance pyramids, performance prisms, customer value analysis and balanced scorecards developed for performance management.

BSC as a comprehensive method is the one that recently developed and widely used in public and private organizations. Since performance measurement methods based mostly on financial accounting measurements were inadequate, BSC, developed by Kaplan and Norton, was a breakthrough in the 1990s by applying them to other dimensions enabled to handle and manage all goals in a more balanced way. The balanced scorecard examines performance from four perspectives; financial perspective, customer perspective, internal perspective, learning and growth perspectives.

There are varieties of public sector applications of BSC throughout the world. The debates concentrated on the readiness for the applicability of BSC because of culture and nature of public sector organizations. Therefore, this research sought explanations for the research question of "What accounts for the applicability of balanced scorecards method as a performance evaluation system in public sector?" To do this, a questionnaire was prepared to see the applicability of BSC in the case Ombudsman Institution. Ombudsman Institution (Kamu Denetçiliği Kurumu) was chosen since it was a newly established small organization and still struggling to institutionalize itself might create opportunities influence and shape their performance system. Survey research was done with 63 participants; civil servants, experts, middle and top managers out of total 107 employees in the agency. Semi-structured and open-ended questionnaires with likert type (7) test scale were used.

Wide varieties of items within four main dimensions of balanced scorecards were considered. A "face to face questionnaire" was designed to collect data and they were given to the participant. Our general hypothesis of “the applicability of BSC is more likely if maturity of the institution is higher than median value or assigned value” was tested with T test for one sample.

When evaluating the performance of an organization, following dimensions are supposed to be considered in a balance: (1) customer/ citizen dimension, (2) internal process dimension, (3) financial dimension, and (4) learning and growth dimension. We started with general desciriptive stataistics for organization and participants to understanc current situations and capacity of organization.

Main Findings

The Ombudsman Institution with a highly qualified 107 employees has been recently established young and dynamic public organization. It is a strong organization with its statues, human resources and physical infrastructure. The fact that the staff is young, the number of female employees are high, the level of education of the employees in the institution is high, the dynamism as a result of being a new institution, being in communication with all other public institutions, being an institution dealing with citizen complaints, it is seen that The Ombudsman Institution has a significant capacity in terms of the application of BSC. Furthermore, according to our main findings, the Omudsman Institution has a sufficient level of maturity in terms of readiness for the applicability of BSC with its basic philosophy. The findings demonstrate that the BSC approach and method can be successfully implemented in the Ombudsman Institution.

This study evaluated four dimensionsof BSC with various items: (1) customer/ citizen dimension, (2) internal process dimension, (3) financial dimension, and (4) learning and growth dimension.

(1) Customer/ citizen dimension; The following items were elaborated in citizen dimension of BSC. The questions/statements are the number of services we offer is increasing, the types of services we offer are increasing, demand for services we are offering is increasing, the quality of services we offer is improving gradually, the number of citizens we serve is increasing resolved citizen complaints are increasing, at our institution, we are engaged in activities / activities to learn the

wishes and complaints of citizens, we meet all expectations of our society effectively, and citizen-focused understanding. All items have supported the hypothesis about the applicability of BSC.

(2) Internal process dimension; 14 questions/statements were elaborated in internal dimension of BSC. Our hypothesis is about the applicability of BSC. All but 2 have mean values a lot higher than median value of 4. In the case of the Ombudsman, we can say that our public institutions are at a level of sufficient maturity to be able to implement the basic principles and approaches related to internal process dimension of BSC applications and are ready to apply the new performance evaluation method in a great extent. Both questions "employee satisfaction survey is conducted" and "there is effective communication between our employees and serviced citizens" were not replied by all participants and the mean values of these items were less than the average.

(3) Financial dimension; Following 8 statements/items were evaluated in financial dimension of BSC. indicators are considered: I know the budget of our institution, the amount of institution's budget is sufficient, we use budget resources effectively / efficiently, we consistently meet the financial expectations of our institution, the budget for each unit is available and accessible, the institutional budget is in line with the strategic plan, our financial resources have been appropriately allocated among programs, and our budget is consistent with our performance indications. The hypothesis about the applicability of BSC has been supported by the data. All of our statements but only two of them (the amount of institution's budget is sufficient and the budget for each unit is available and accessible) were not statistically significant.

(4) Learning and growth dimension; The Learning and Growth Perspective identifies the intangible assets that are most important to the BSC. 9 statements/items were evaluated in learning and growth dimension. The hypothesis about the applicability of BSC has been supported by the data. All but 2 have mean values a lot higher than median value of 4. In the case of the Ombudsman, we can say that our public institutions are at a level of sufficient maturity to be able to implement the basic principles and approaches related to learning and growth dimension of BSC

applications. The institution is expected to do set better performance goals and improve the quality of trainings. All employees seem to be self confident and know their missions and tasks.

Policy Recommendations

To be able to improve some areas so that BSC can be applied, depending on the statistical analysis and participant's suggestions in the survey policy recommendations can be listed as it follows;

The number of services and demand for services are continuously increasing; the capacity of the organization should be increased at the same.

The institution is expected to do internal and external survey to handle employee and citizens' opinions, and work more on to improve employee - citizens relationships.

Internal communication should be improved.

There are training programs but the quality need to be increased.

Participatory management in preparing strategic plan is expected to increase the quality, efficiency and effectiveneness of strategic plans, performance programs and daily managerial activities.

There are serious concerns regarding financial issues such as lack of budget, en even distribution among units and no transperancy need to be solved.

Access to budgetary informations for related units will help to improve transparent management understanding.

Performance goals for organization and individuals should be specified.

To motive and benefit human resources more, providing social support in the institution (kindergarten, lodging, event, etc.), improving employee rights, and eliminating job concerns might help.

Limitations and Future Research

We faced several limitations of all survey research limitations. The unavailability of data for perfect measures might be a major limitation. Therefore we relied on a likert type of ordinal measurement. Additionaly, the nature of privacy issue of the task The Ombudsman Institution is doing could not let us check all documents in the organization. The Ombudsman was a small organization, and 65 % of employees participated to the survey, but not all employees answered the questions. Therefore small sampling from small population created generalazibility of our findings to Turkey. Therefore, it might be evaluated as a case study.

We think it is important, public organizations in Turkey in with case of Ombudsman are ready and mature enough to adopt BSC system of performance evaluation. The findings of this study suggest that the need for a good BSC model by considering general political culture and legal regulations would be good policy recommendation for the BSC application. Therefore, future research also might be extended on how these models and software compatible with Turkish political culture and legal regulations. Perfecting measures and in depth qualitative studies will be supportive for comprehensive application models and softwares. Also legal regulations adaptations would be another research stream.

The results and findings of this study are somewhat exploratory in nature, we expect that the information produced and the implications of the study may help public organizations, policy-makers and scholars to build a more comprehensive understanding of BSC benefits and applications.

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APPENDICES

APPENDIX A: QUESTIONNAIRE

Honorable Participant,

Developed by Kaplan and Norton at the beginning of the 1990s, Balanced Scorecard-BSC is a strategic management tool and enterprise performance assessment system that enables vision and strategies to be put into practice. The BSC deals with the four basic dimensions which are evaluated as a whole. When evaluating the performance of an organization, following dimensions are supposed to be "balanced": (1) customer/ citizen dimension, (2) internal process dimension, (3) financial dimension, and (4) learning and growth dimension.

The purpose of this Survey is to investigate the applicability of the BSC in public institutions effectively / efficiently. Survey data will be used in master thesis of Ankara Yıldırım Beyazıt University, Department of Political Science and Public Administration. In the research, the data will be considered as average outputs rather than individually, and your personal information will be kept confidential.

Thank you for your valuable contributions and participation.

Sincerely.

Güldenur Aydın

Yıldırım Beyazıt University

Department of Political Science and Public Administration
Master Degree Student

PART A: General Information

1. Age:

2. Gender:

3. Degree:

4. Occupation:

5. Department:

6. Duration of Working (year):

7. Working Experiment (year):

Part B: Customer/ Citizen Dimension

Please select the answer that best represents your opinion and mark one of the numbers for I strongly disagree (1) - strongly agree (7)

		strongly disagree						strongly agree
9	The number of services we offer is increasing.	1	2	3	4	5	6	7
10	The types of services we offer are increasing.	1	2	3	4	5	6	7
11	Demand for services we are offering is increasing.	1	2	3	4	5	6	7
12	The quality of services we offer is improving gradually.	1	2	3	4	5	6	7
13	The number of citizens we serve is increasing.	1	2	3	4	5	6	7
14	Resolved citizen complaints are increasing.	1	2	3	4	5	6	7
15	At our institution, we are engaged in activities / activities to learn the wishes and complaints of	1	2	3	4	5	6	7
16	The petitions are answered within 30 days.							
17	We meet all expectations of our society effectively.	1	2	3	4	5	6	7

Part C: Internal Processes Dimension

Please select the answer that best represents your opinion and mark one of the numbers for I strongly disagree (1) - strongly agree (7)

		strongly disagree						strongly agree
18	Our functions are executed effectively.	1	2	3	4	5	6	7
19	Our services have no disruption.	1	2	3	4	5	6	7
20	Our services are carried out in accordance with procedures.	1	2	3	4	5	6	7
21	The services we offer are also error-free.	1	2	3	4	5	6	7
22	Our institution has the necessary technology for the service we give.	1	2	3	4	5	6	7
23	A citizen satisfaction survey is conducted in our institution.	1	2	3	4	5	6	7
24	Employee satisfaction survey is conducted.	1	2	3	4	5	6	7

25	There is effective communication between our employees and serviced citizens.	1	2	3	4	5	6	7
26	We endeavor to learn the expectations of our employees.	1	2	3	4	5	6	7
27	The planning process is carried out effectively with the contributions of the units.	1	2	3	4	5	6	7
28	Program planning is based on a strategic plan.	1	2	3	4	5	6	7
29	Administration supports our compliance with the strategic plan.	1	2	3	4	5	6	7
30	Participatory management understanding is prevailing in our institution.	1	2	3	4	5	6	7
31	Internal process controls are conducted efficiently..	1	2	3	4	5	6	7
Part D: Learning and Growth Dimension								
Please select the answer that best represents your opinion and mark one of the numbers for I strongly disagree (1) - strongly agree (7)								
		strongly						strongly
32	My work is directly related to the institution's mission.	1	2	3	4	5	6	7
33	I know my job description (what I am supposed to do).	1	2	3	4	5	6	7
34	My institution provides training that meets my business needs.	1	2	3	4	5	6	7
35	I am satisfied with my job.	1	2	3	4	5	6	7
36	My job is boring.	1	2	3	4	5	6	7
37	I care my job.	1	2	3	4	5	6	7
38	My working is important to my career.	1	2	3	4	5	6	7
39	My performance goals are specified.	1	2	3	4	5	6	7
40	I have enough knowledge to accomplish performance goals and to make appropriate decisions in line with these goals.	1	2	3	4	5	6	7
Part E: Financial Dimension								
Please select the answer that best represents your opinion and mark one of the numbers for I strongly disagree (1) - strongly agree (7)								
		strongly						strongly
41	I know the budget of our institution.	1	2	3	4	5	6	7

42	The amount of institution’s budget is sufficient.	1	2	3	4	5	6	7
43	Our institution has low expenses.	1	2	3	4	5	6	7
44	Our institution's budget is increasing every year.	1	2	3	4	5	6	7
45	We use budget resources effectively / efficiently.	1	2	3	4	5	6	7
46	We consistently meet the financial expectations of our institution.	1	2	3	4	5	6	7
47	The budget for each unit is available and accessible.	1	2	3	4	5	6	7
48	The institutional budget is in line with the strategic plan.	1	2	3	4	5	6	7
49	Our financial resources have been appropriately allocated among programs.	1	2	3	4	5	6	7
50	Our budget is consistent with our performance indications.	1	2	3	4	5	6	7

Part F: General Evaluation

Please select the answer that best represents your opinion and mark one of the numbers for low/negative (1) – High/Positive (7)

		low/negative						High/Positive
51	Employee morale	1	2	3	4	5	6	7
52	Employee loyalty / commitment	1	2	3	4	5	6	7
53	Employee training	1	2	3	4	5	6	7
54	Employee job competence	1	2	3	4	5	6	7
55	Team work	1	2	3	4	5	6	7
56	Work climate	1	2	3	4	5	6	7
57	Internal communication	1	2	3	4	5	6	7
58	In-service training quality	1	2	3	4	5	6	7
59	Citizen-focused understanding	1	2	3	4	5	6	7
60	Public support	1	2	3	4	5	6	7
61	Institutional Prestige	1	2	3	4	5	6	7

62	Our institutional performance	1	2	3	4	5	6	7
63	What is the level of applicability of the BSC to your institution?	1	2	3	4	5	6	7

Part G: Suggestions

64. In your opinion, can Balanced Scorecard (BSC) be implemented effectively / efficiently in your institution? Why?

65. What are your suggestions for improving your institutional performance?

66. Other suggestions?

APPENDIX B: TEZ FOTOKOPİSİ İZİN FORMU

E NST İT Ü

Fen Bilimleri Enstitüsü ☐

Sosyal Bilimler Enstitüsü ☐

YAZARIN

Soyadı : AYDIN
Adı : GÜLDENUR

Bölümü : SİYASET BİLİMİ VE KAMU YÖNETİMİ (İNGİLİZCE)

T E ZİN ADI (İngilizce) : APPLICABILITY OF BALANCED SCORECARD IN PUBLIC SECTOR: THE CASE OF OMBUDSMAN INSTITUTION

T E ZİN TÜRÜ : Yüksek Lisans ☐ Doktora ☐

1. Tezimin tamamından kaynak gösterilmek şartıyla fotokopi alınabilir. ☐

2. Tezimin içindekiler sayfası, özet, indeks sayfalarından ve/veya bir bölümünden kaynak gösterilmek şartıyla fotokopi alınabilir. ☐

3. Tezimden bir bir (1) yıl süreyle fotokopi alınamaz. ☐

TEZİN KÜTÜPHANEYE TESLİM TARİH i

APPENDIX C :AYBÜ SOSYAL VE BEŞERİ BİLİMLER ETİK KURULU (SBEK) PROJE ONAY BELGESİ