

## 6 가 BSC

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6                      -                      -                      -                      가  
BSC

1	1. 2. BSC
2	2. BSC
3	2. BSC

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## 16 : 가 BSC

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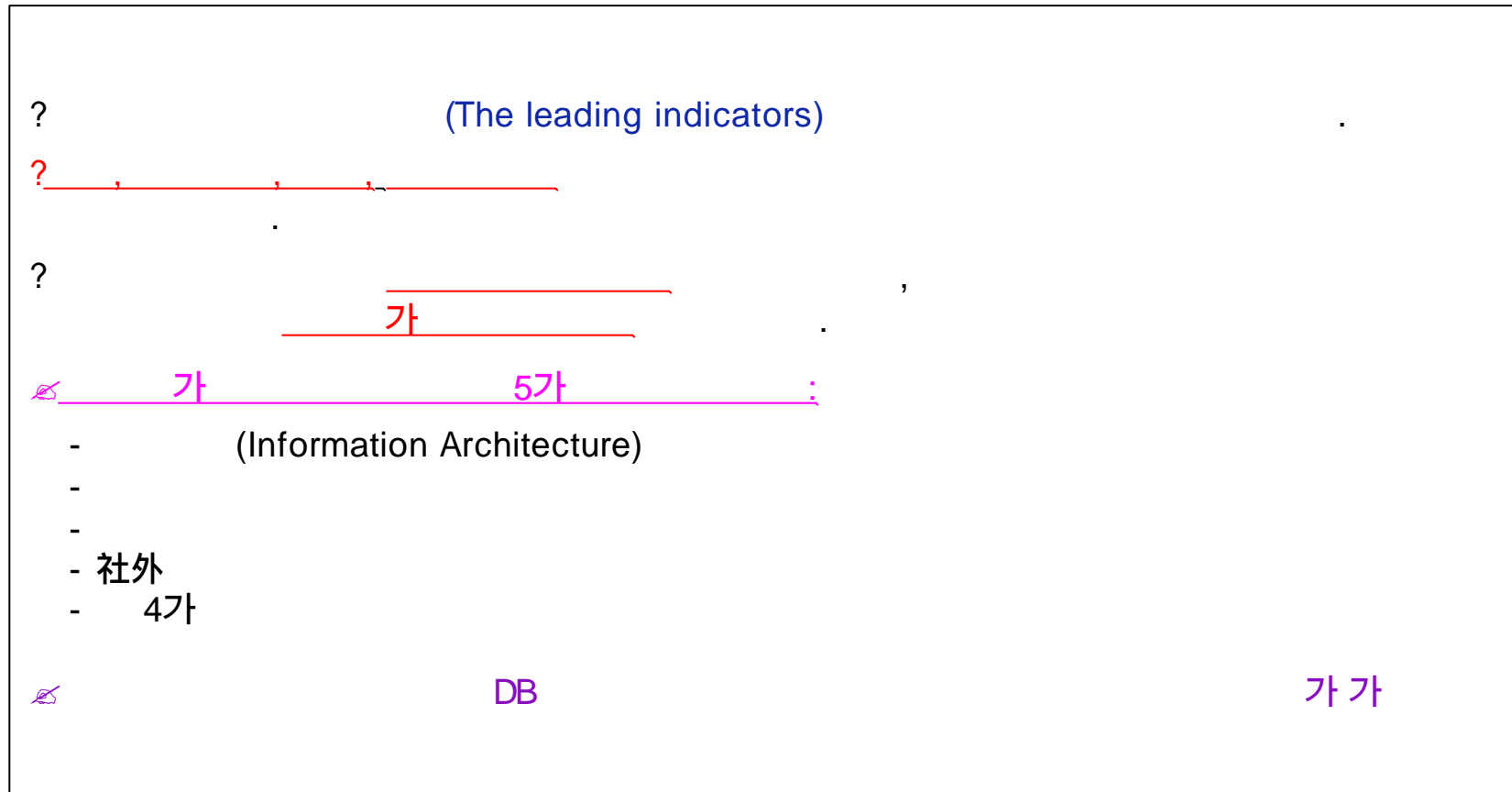
### ❖ 학습 목표

1. BSC
2. BSC

### ❖ 학습 내용

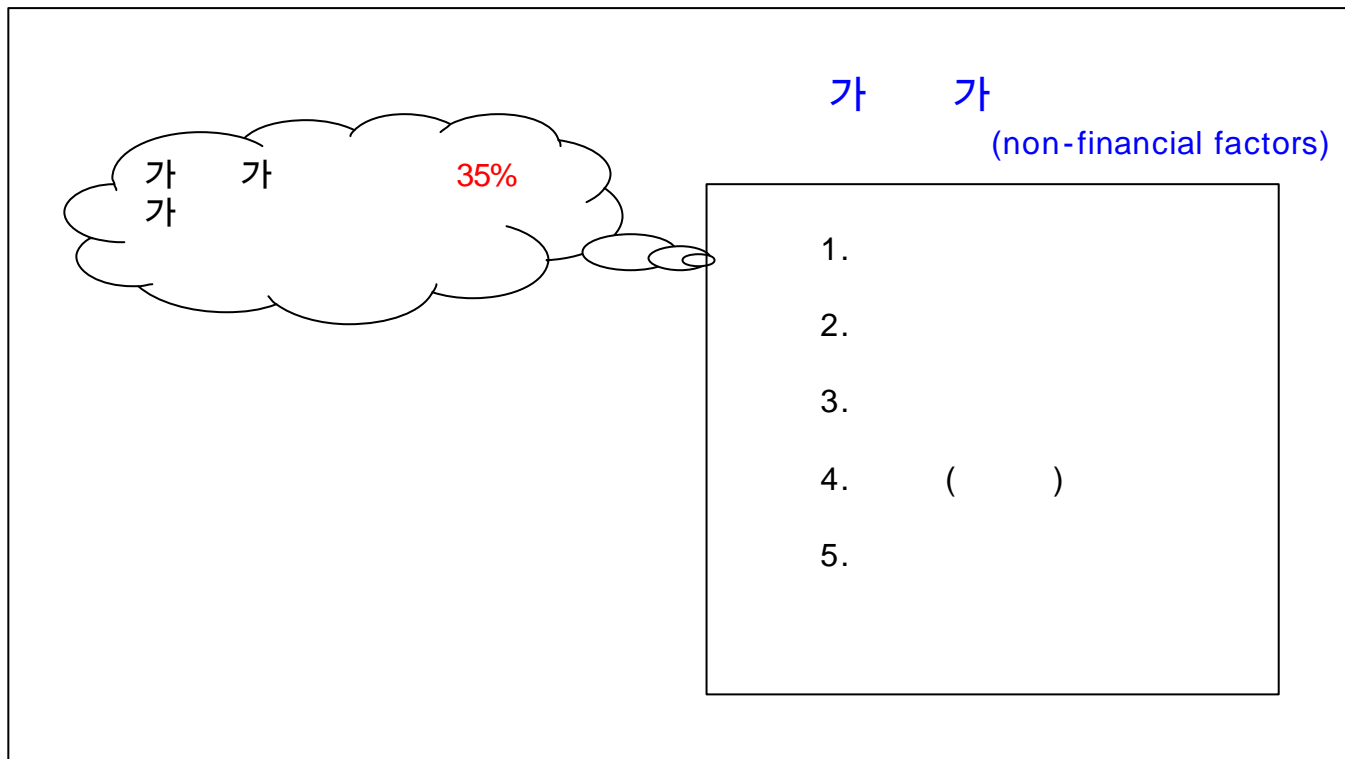
- 1.
- 2.
- 3.
4. BSC
5. BSC
- 6.
- 7.

Robert G. Eccles (Harvard Business Review, 1991)



가 (Shareholder Value)

가 (Market Value)



•10%

•

70%

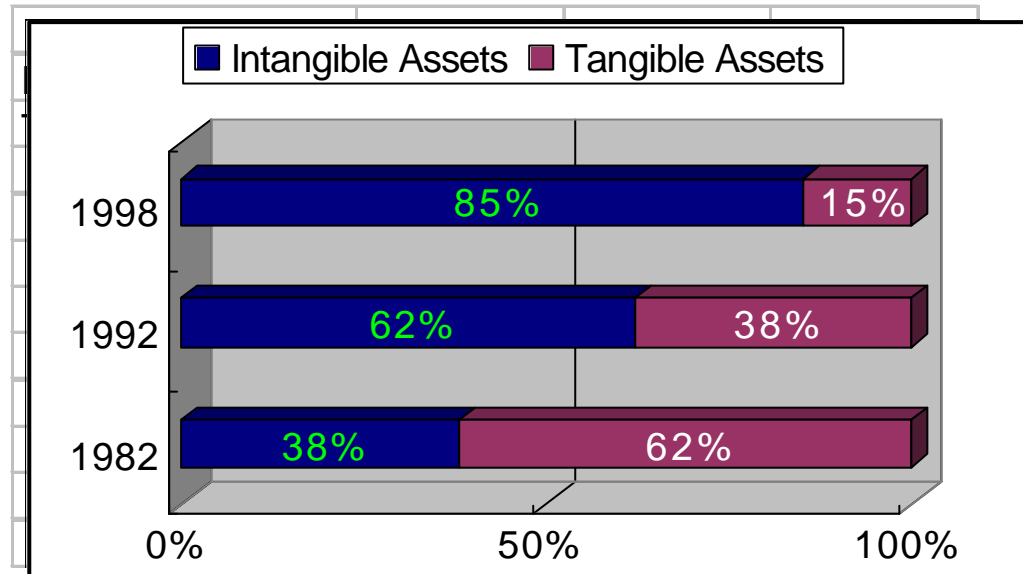
&lt;Fortune Magazine&gt;

&lt;“Why CEO’s Fail” ...Fortune Magazine&gt;

가 (Shareholder Value)

가 (Market Value)

[ 가 (market value) ]



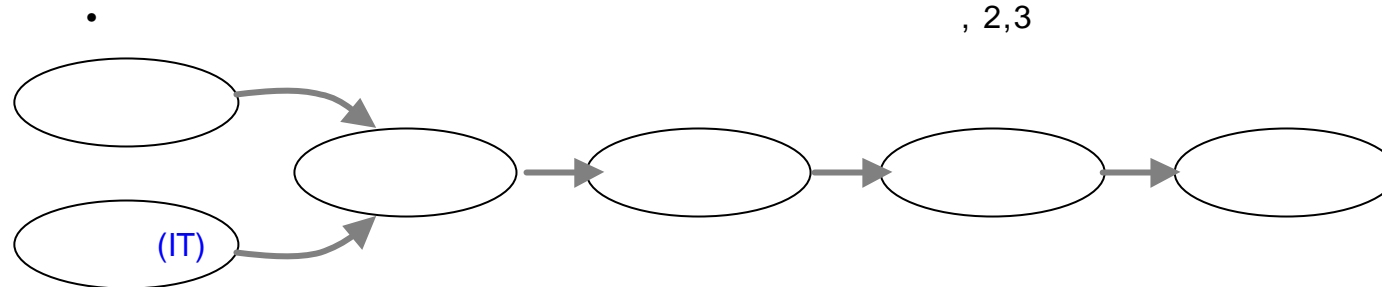
1998 :  
Baruch Lev analysis of S&P500 companies  
1992 :  
Brookings Institute

가

!!

, 2,3

...



## Not Control, But Communicate & Motivate

Kaplan & Norton : BSC

BSC  
가

(Control mentality).

A key idea is that communicating directly forces you to translate you strategy into a set of action-oriented performance measurements instead of using control.

It enables you to translate the strategy into a language that is more precise.

For

example, instead of saying "let's improve customer satisfaction, "it says, "what do you mean by customer satisfaction.....and how do you quantitatively define it?"

From there, it forces you to ask "what skills are required to improve customer satisfaction.....and what skills do your employees currently exists and what is needed.....By monitoring the index, you can see how well you are closing the gap".

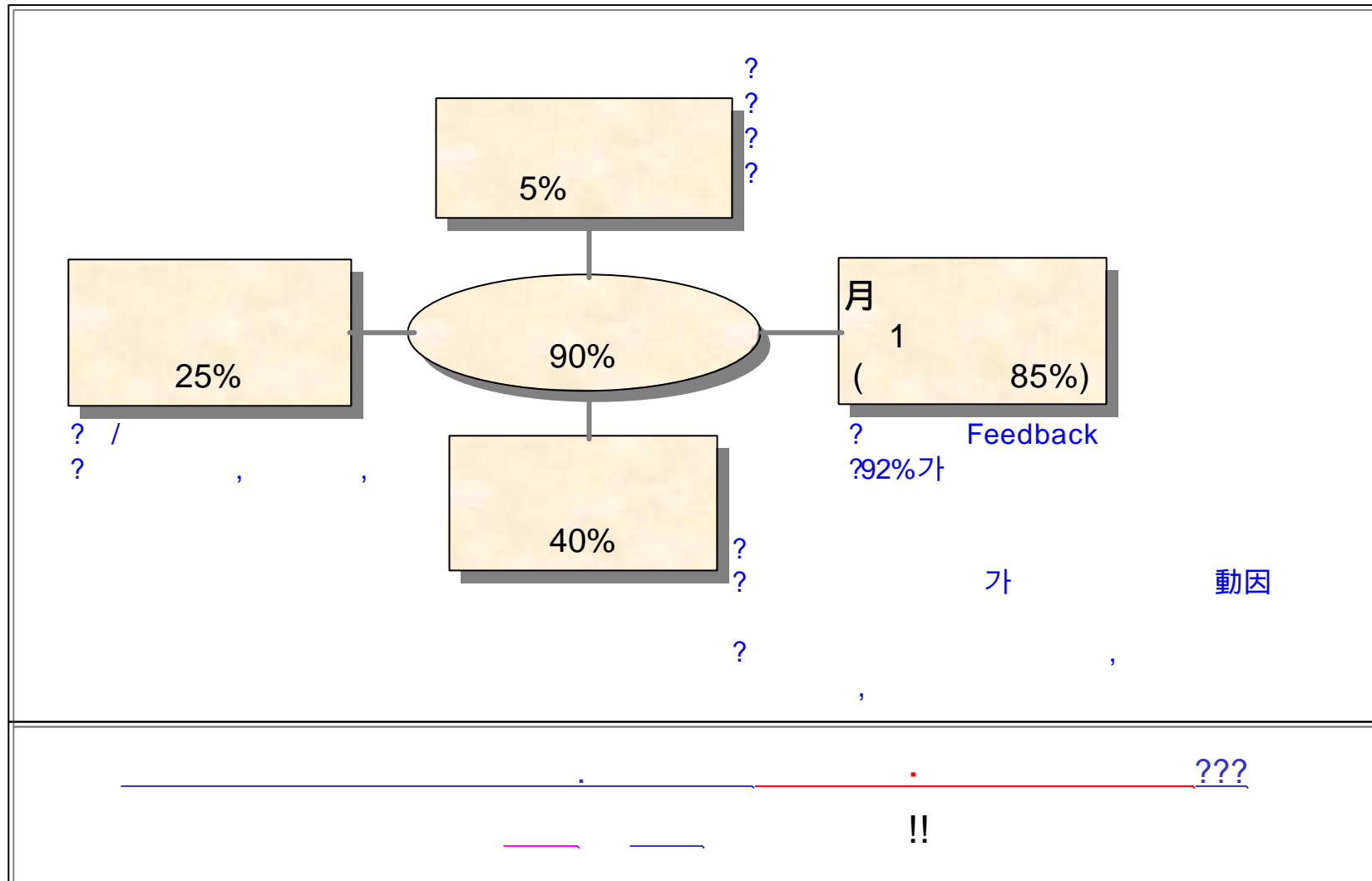
BSC \_\_\_\_\_ ?

?Top \_\_\_\_\_ ..... Executive Team .....

BSC ..... ..

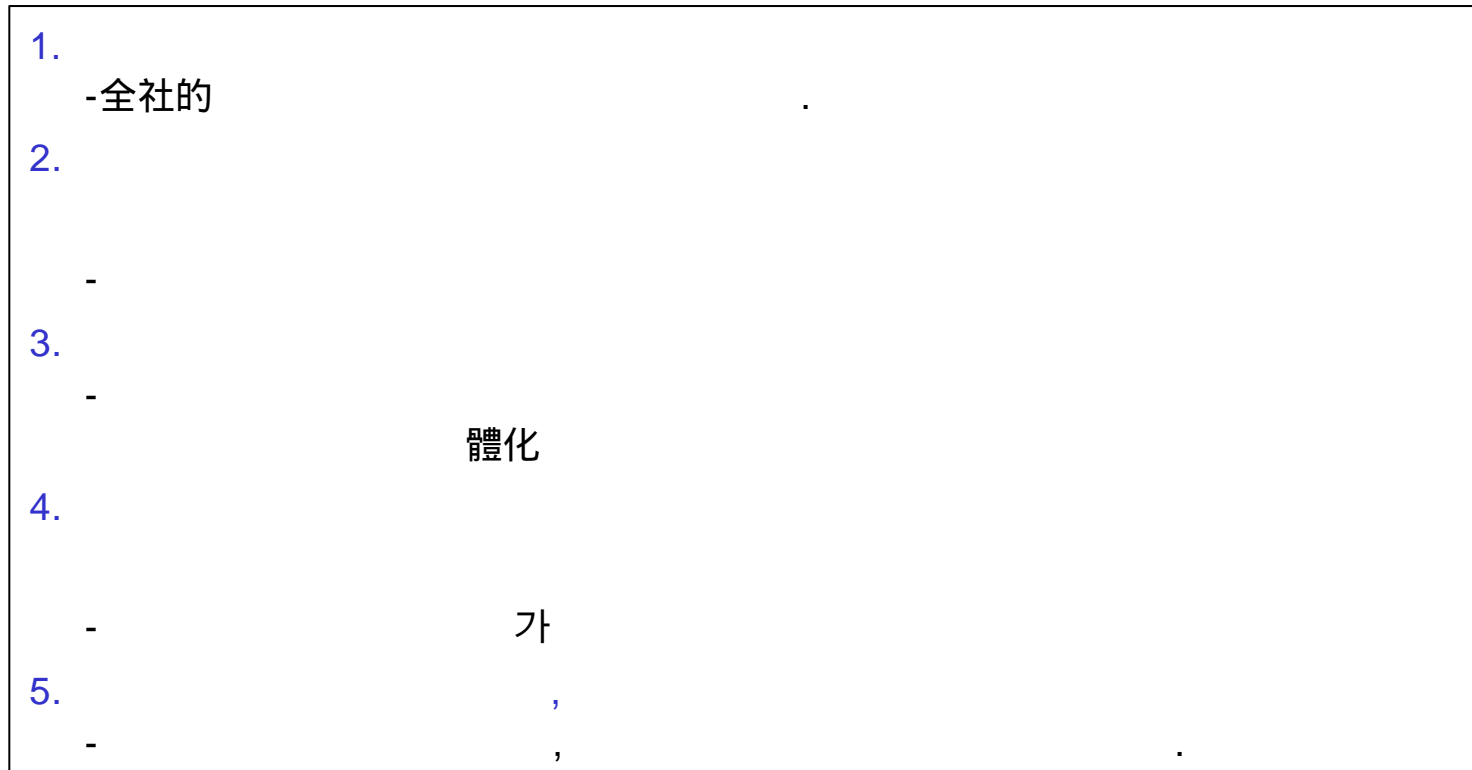
BSC ..... ..

(barriers) ← 가



(Solving the Barriers)

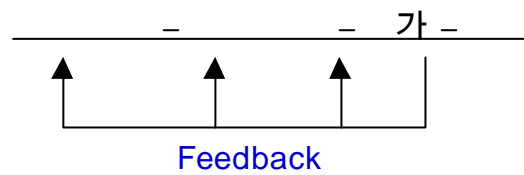
	Translating the vision into the action	
	- , , ,	
	Linking the organization	
	- - -	
	Aligning resources	
	- -	
	Feedback and learning	
	- 가 -	

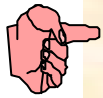


BSC

(focus & alignment)  
(a tool & a process)

가



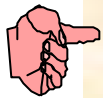
BSC A Tool for Translating Vision to Action

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(ex.

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## BSC

### Traditional financial accounting model

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### Balanced Scorecard

- 가 ( -SBU- - )
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- 
- 
- Feedback

1) (Time & Cost)

- DB ...

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2) , 가

3)  
- )

,

4)

5)

- BSC 가
- - - 가 - ,





1)

	<ul style="list-style-type: none"> <li>• ( ) ( )</li> <li>•</li> <li>•</li> </ul>	<ul style="list-style-type: none"> <li>- / / .</li> <li>- ,</li> <li>- 가</li> <li>-</li> </ul>
	<ul style="list-style-type: none"> <li>• [ - - - 가 - ]</li> <li>• [ - - - ]</li> <li>• /</li> </ul>	<ul style="list-style-type: none"> <li>- / - - -</li> <li>-</li> </ul>
	<ul style="list-style-type: none"> <li>•</li> <li>•</li> <li>•</li> <li>•</li> </ul> / Empowerment	<ul style="list-style-type: none"> <li>-</li> <li>- BSC /</li> <li>- /</li> </ul>

2) -

Perspective (   /   )	-Financial, customer, internal, learning & growth
Objectives (   /   가   )	&
Measures (   )	(Objectives)
Targets (   )	or
Initiatives (   )	
Cause & Effect Relationship (   )	BSC (Objectives) -
Strategic Map (   )	&   / Jobs

- : KSF(Key Success Factor)      CSF(Critical Success Factor)
- : KPI(Key Performance Indicator)
- (   ) : Outcome(Lagging) Measure
- / (   ) : Performance Driver(Leading Measure)
- : Cause-and -Effect Relationship

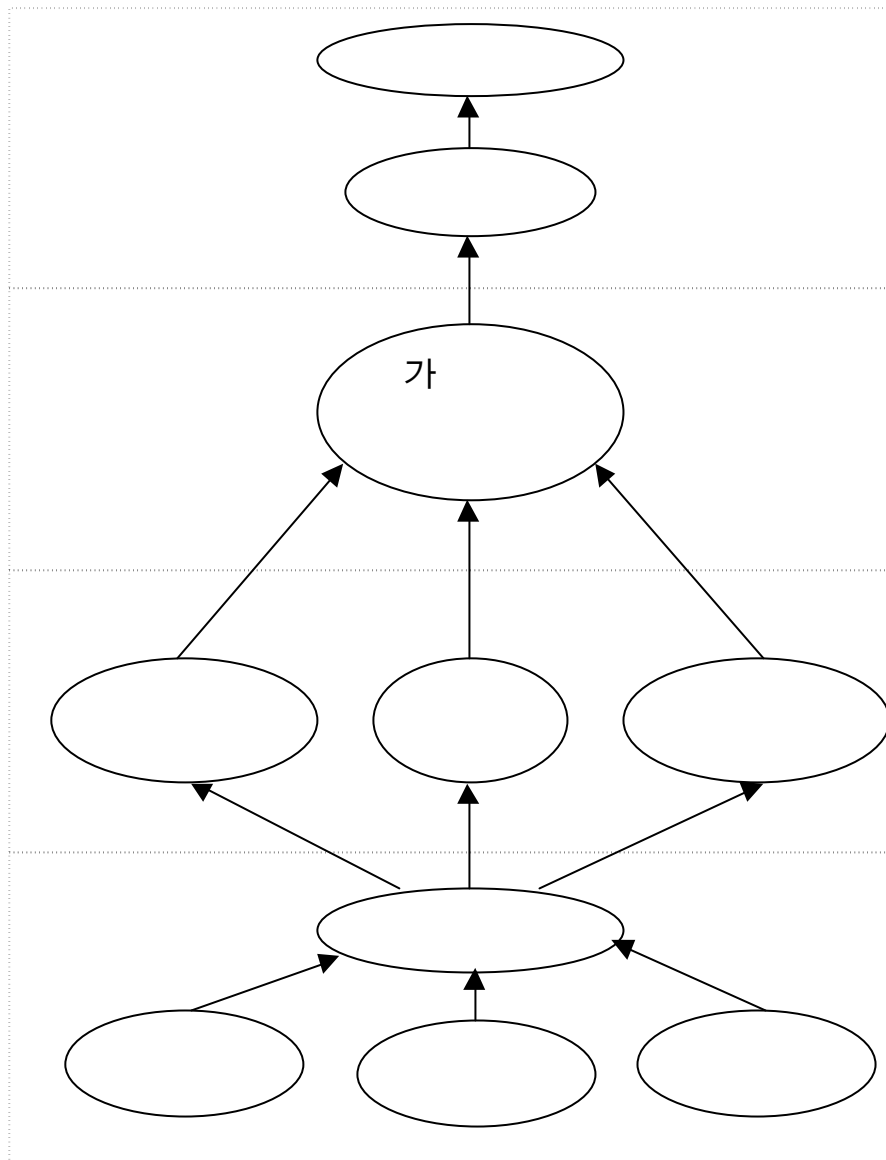
2)

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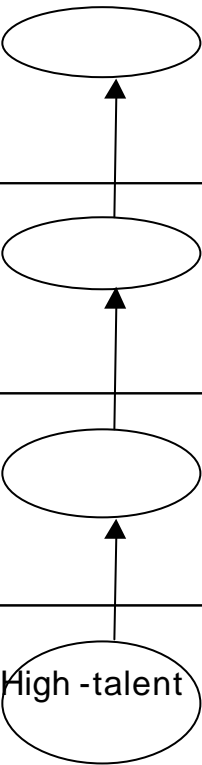
Objective	Measures	Targets	Initiatives
( 가 )	( )	( )	( )
•	•2-3	•1 40% •2 45% •3 50%	•

2)                      -                      ?                      ?                      ?

	Objective	Measures	Targets	Initiatives
	(    가    )	(            )	(            )	(            )
	•	•    가	•            30%	•            IR
	•	•	•            1	• •
	•	• •	•30 •90%	•Cycle Time
•	•	•            %	•Yr.1    80% •Yr.2    100%	•

(                      )

2)                      -                      ?                      ?                      ?

Strategy Map (Cause & Effect)		(Objectives)	Measures (                      )	Targets (                      )	Initiatives (                      )
		•		•2                      3% -1Year 2% -2Year 3%	
		•	• •	•80% •40%	•CRM •
		• 가	• •	•75% •9	• • cycle time
	High -talent	• /                      /	• •	•100% •95%	• • • •

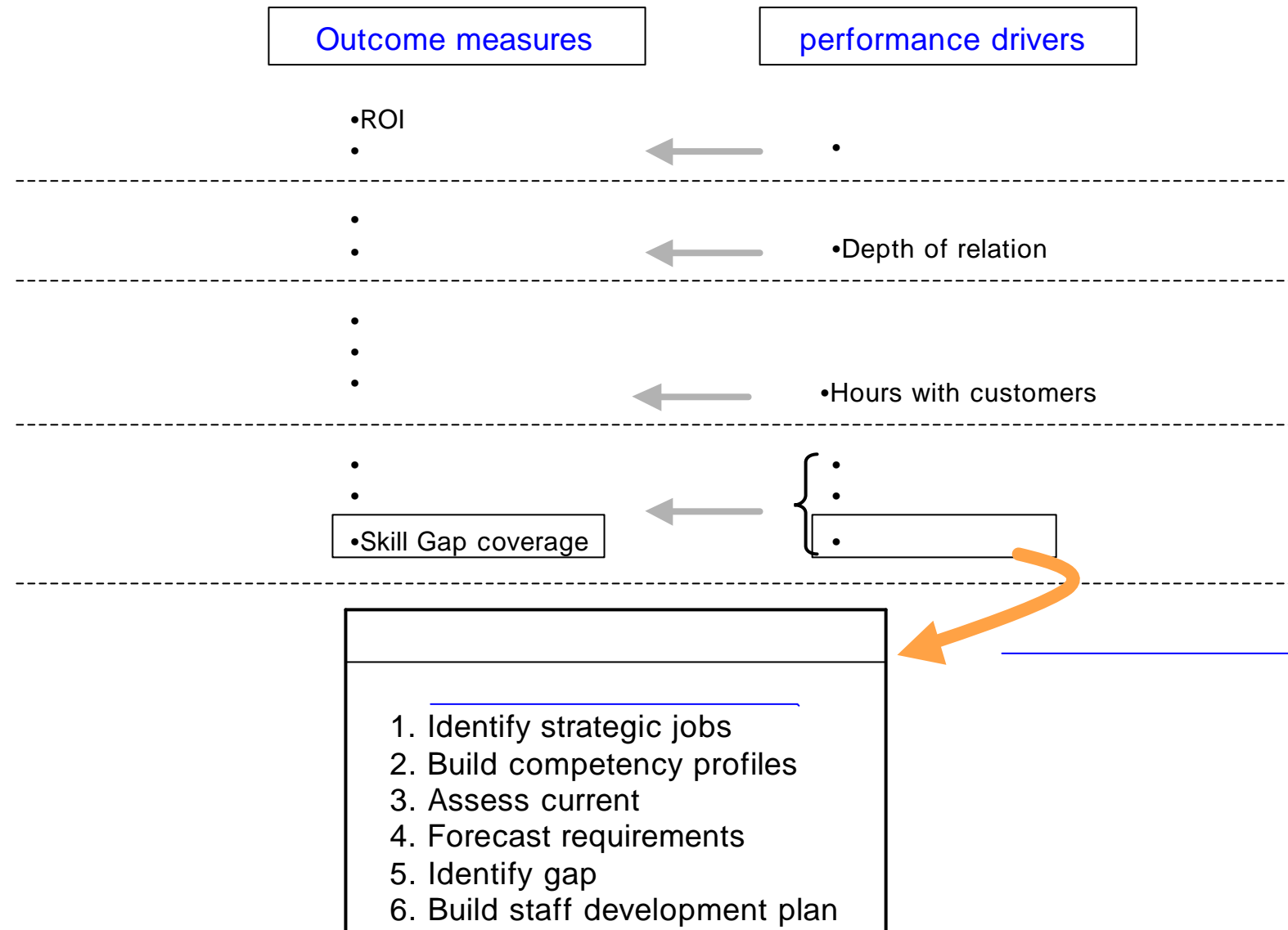
2) -

4 ( (cause & effect) ( ) ( ) ,  
 ( / / / . ) ...  
 例 (例)

	가		
		( )	( )
	F1-	F11. CF/	CF, ,
	C1-	C11.	Survey( ), ,
	I1- I2-	I11. I12.	, ,
	L1- L2-	L11. VP- L21. /	VP /

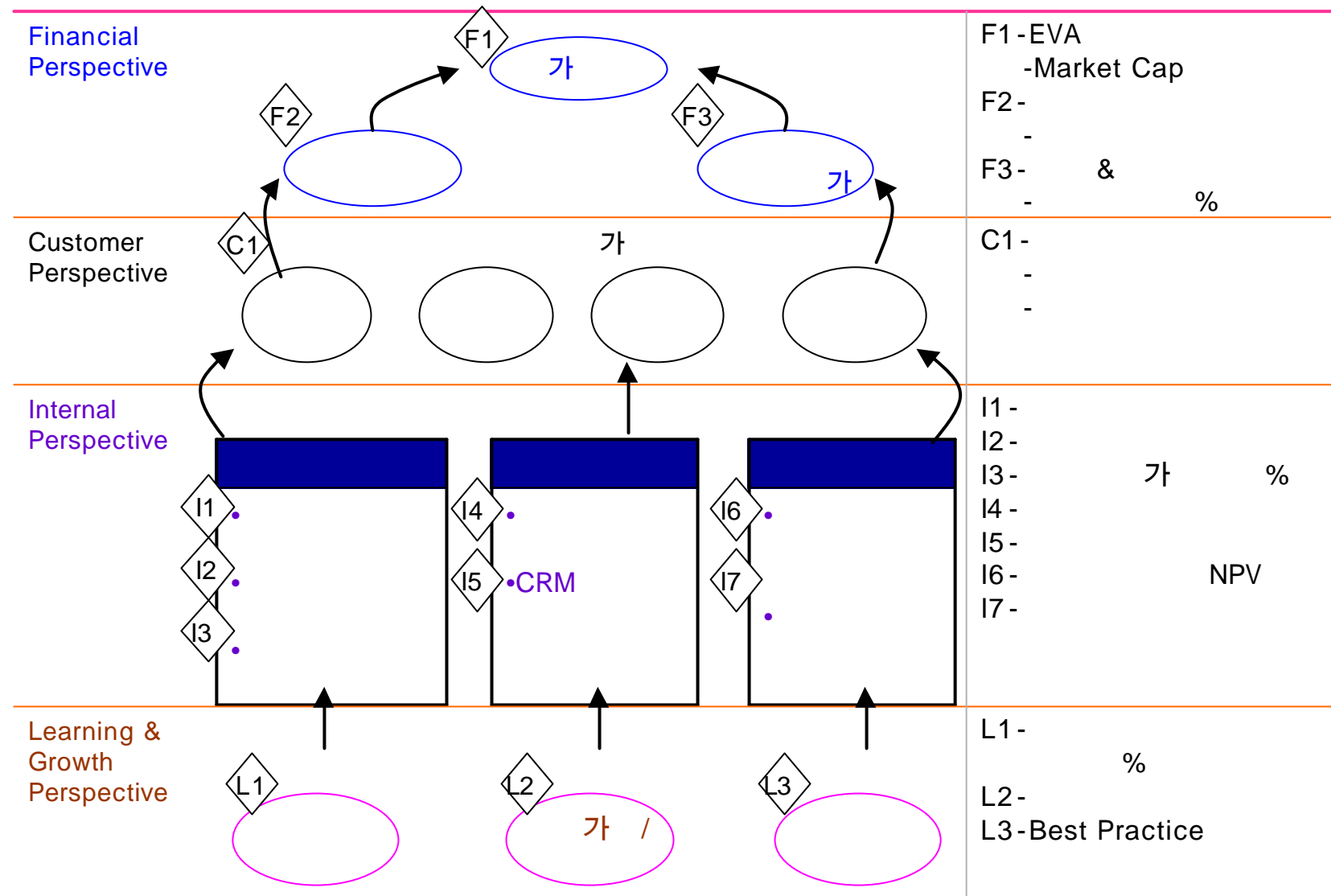
2)

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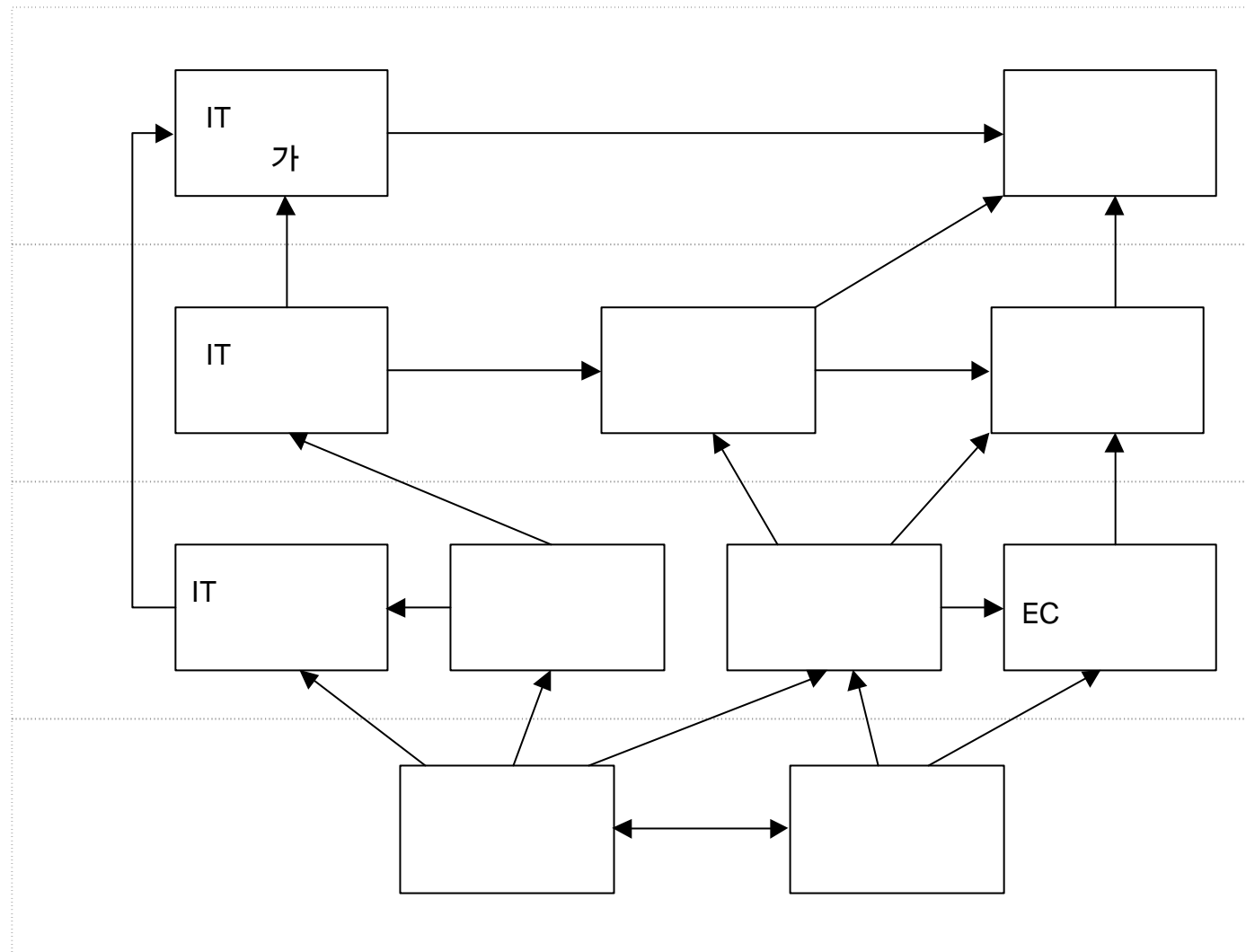


2) - (Strategy Map) •

Chemico's Strategy Map & Scorecard < : BSC/Volume 3, Number 2/March – April 2001>

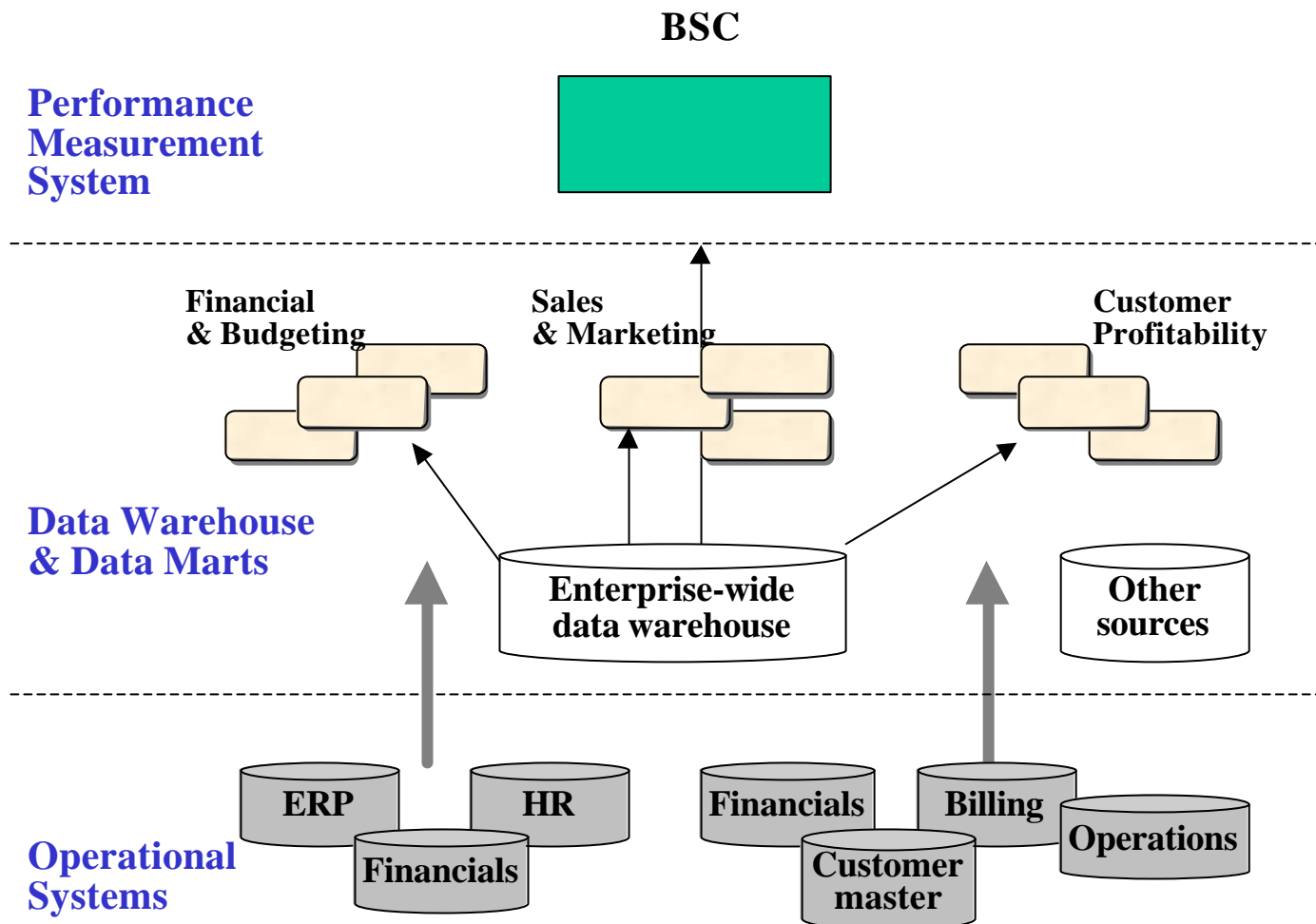


## 2) - (Strategy Map)

IT Strategy Map – ) Acme

## 3) BSC

## The BSC system and decision-support tools



4)

Longer Term(3-5 year) View				Shorter Term(Annual) View				
Themes	Perspective	Objectives	Measures	Targets	Initiatives	Milestones	Accountable	Resource Allocation
• • •	Financial							
	Customer							
	Internal	•	• %	•200x 15% •200x 50%	• DM	•1.15限 2.10限 Follow-up •2.28限	•	•\$35
	Growth. Learning							



4)

A good BSC will “tell the story” of your strategy.

1. (executive involvement)
  - .
2. ( - ) (cause-& -effect relationships)
  - 가 (objective) (cause & effect)
3. (performance drivers)
  - 가
4. / (linked to budget/financials)
  - 가 가
5. (change initiatives)
  -