



## Balanced Scorecard linked to Plans

Based on best practice Enterprise Modelling & Architecture principles



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## Introduction

The Balanced Scorecard is a strategic planning and management system that is used extensively in business, government, and nonprofit organizations worldwide to align business activities to the vision and strategy of the organization, improve internal and external communications, and monitor organization performance against strategic goals. It was originated by Dr. Robert Kaplan and Dr. David Norton as a performance measurement framework that added strategic non-financial performance measures to traditional financial metrics to give managers and executives a more balanced view of organizational performance.

In order to capture plans related to balanced scorecards, Balanced Scorecard linked to Plans is built as a matrix. The matrix is a representation that shows the relationship of captured information between specific decomposed and/or composed plan and balanced scorecard objects. The core idea of a Balanced Scorecard linked to Plans Matrix is that it typically consists of plan aspects in a list of columns, and another aspect is a set of balanced scorecard columns (taken from the map), while the third and final aspect being the cross product between the rows and the columns.

This allows for the Balanced Scorecard linked to Plans Matrix to relate (un)familiar objects to familiar objects in the different layers of an enterprise (composition discipline), usually in the form of a diagram, a table or a chart (e.g. rows and columns), thereby outlining direct (and possibly indirect) connection points between different kinds of objects while showing a common pattern of the objects and the relationship between them.

## Balanced Scorecard linked to Plans

The Balanced Scorecard linked to Plans Matrix provides you with a detailed overview of the cross relationships between plans and balanced scorecards (each identified with a unique name and ID number) that has been identified through the Balanced Scorecard Map, and then associated with the performance drivers, business measures, objectives, and performance indicators.

## How to use the Balanced Scorecard linked to Plans

Identify, document and relate plans to the balanced scorecards (each identified with a unique name and ID number) that has been identified through the Balanced Scorecard Map, and then associated with the performance drivers, business measures, objectives, and performance indicators.

*For example:*

1. A plan may have multiple yet specific associations with balanced scorecards, performance drivers, business measures, objectives, and performance indicators.
2. Multiple plans may have an association to any single specific balanced scorecard, performance driver, business measure, objective, and performance indicator.



How	Balanced Scorecard #	Why	Where	What	
		Performance Driver	Business Measure	Objective (plan, forecast, budget, etc.)	Performance Indicator
Plan 1	#				
Plan 2	#				
Plan N	#				

Table 1: The Balanced Scorecard linked to Plans Matrix.

Please note that the objects we have listed here are the most typical objects that are commonly used within a Balanced Scorecard linked to Plans, but there may be more (or fewer) relevant objects that are used within your organization. If that is the case, feel free to either add new ones, or remove any objects that are not relevant, or are otherwise unimportant, for this particular map.

Also note that the objects might have a different name in your organization, so make sure to adapt the objects of this artefact so that it fits to the taxonomy of your organization.



The objects involved with a Balanced Scorecard linked to Plans is shown in Table 2.





Objects used with a Balanced Scorecard linked to Plans		
Notation	Name	Description
	Driver (value and performance drivers)	An external or internal factor that drives, establishes motivation for or influences the direction of an enterprise.
	Measure (business measures, and value and performance indicators)	Any type of measurement used to gauge some quantifiable component of an enterprise's performance.
	Objective (plans, forecasting, budgeting, etc.)	The purpose or target of one's efforts or actions.
	Plan	The notion of thinking about and organizing the tasks required to achieve a desired output.

Table 2: Objects typically associated with the Balanced Scorecard linked to Plans.



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