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## **Chapter 2: The Balanced Scorecard and Strategy Map**

### **QUESTIONS**

- 2-1** Financial performance measures, such as operating income and return on investment, indicate whether the company's strategy and its implementation are increasing shareholder value. However, financial measures tend to be lagging indicators of the strategy. Firms monitor nonfinancial measures to understand whether they are building or destroying their capabilities—with customers, processes, employees, and systems—for future growth and profitability. Key nonfinancial measures are leading indicators of financial performance, in the sense that improvements in these indicators should lead to better financial performance in the future, while decreases in the nonfinancial indicators (such as customer satisfaction and loyalty, process quality, and employee motivation) generally predict decreased future financial performance.
- 2-2** A Balanced Scorecard is a systematic approach to performance measurement that translates an organization's strategy into clear objectives, measures, and targets. The Balanced Scorecard integrates an appropriate mix of short- and long-term financial and non-financial performance measures used across the organization, based on the organization's strategy.
- 2-3** The four measurement perspectives in the Balanced Scorecard are (1) financial, (2) customer, (3) process, and (4) learning and growth.

# Atkinson Kaplan Matsumura Young Solutions Manual

**M Woodhall**



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web dagli abissi di nuovo al cielo sulla funivia sentosa line dove volano gli alianti con vista panoramica della spiaggia di siloso a seguire lo skywalk una piattaforma con pavimento in vetro per ammirare il vuoto sotto i piedi a 43 metri di altezza fino al mare e alle isole a sud di singapore la giornata si conclude con il night show sullo sfondo dell oceano