

Balanced Scorecard – õnn või õnnetus?

Praktilised näited tasakaalus tulemuskaardi koostamisest ja juurutamisest

Tarmo Toiger

28 Jaanuar 2010

 **ERNST & YOUNG**

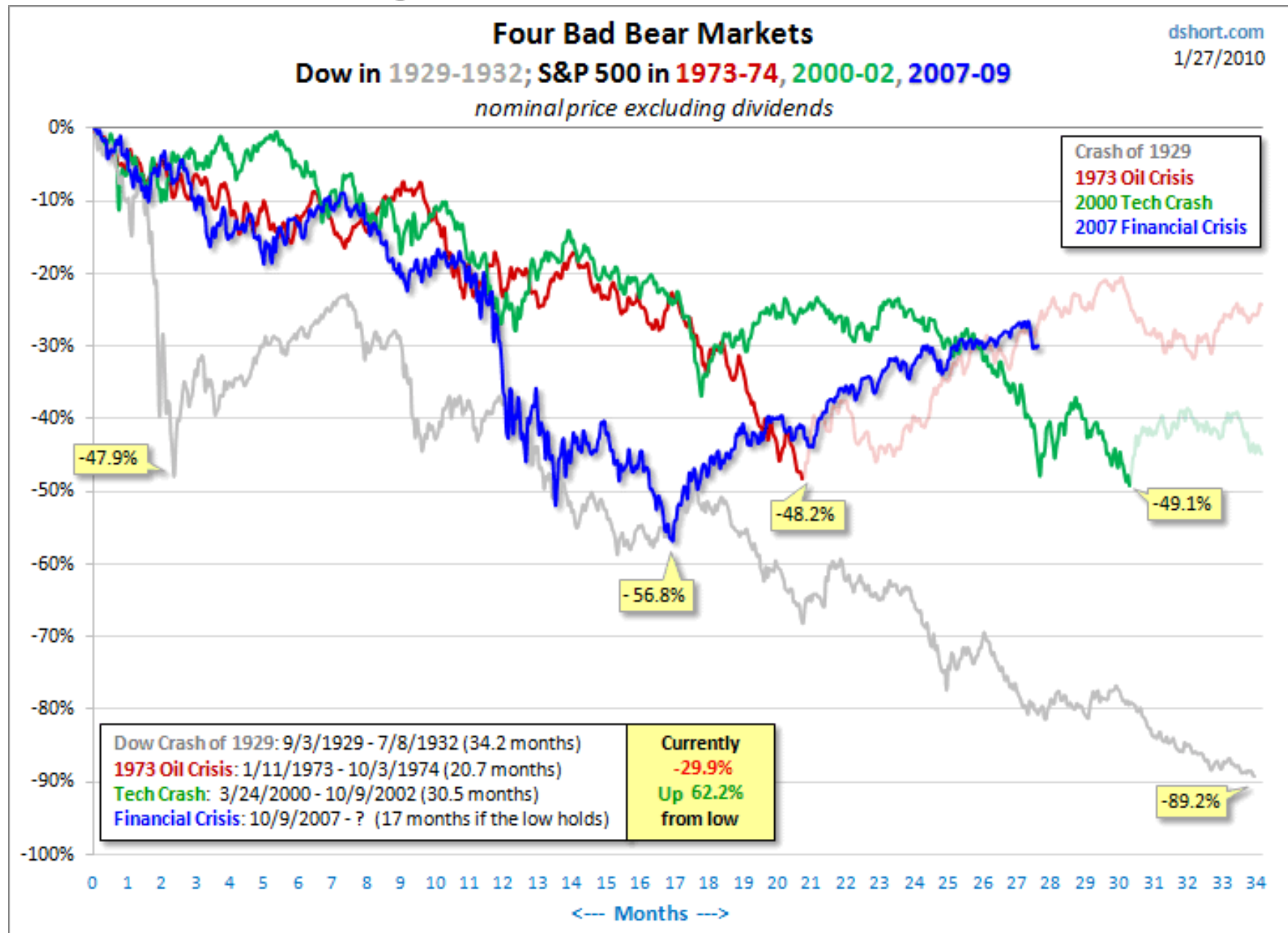
Quality In Everything We Do

Teemakava

1. Juhtide arvamus tulemuslikkusest
2. Tulemuskaardi rakendamine, mida praktikud leiavad
3. Kokkuvõte ja soovitused

Neli "Karuturğu"

(allikas: <http://dshort.com/charts/bear-markets.html?four-bears>)



JUHTIDE ARVAMUS

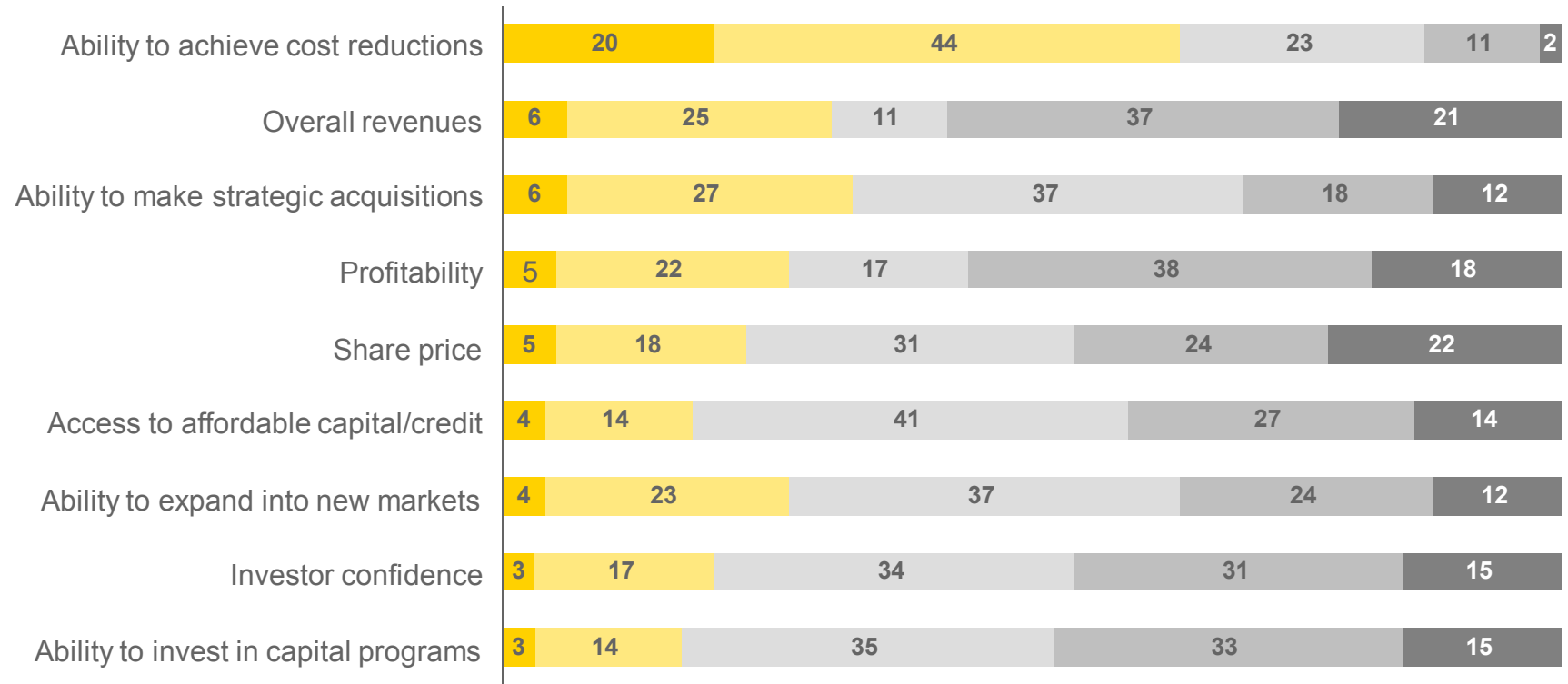
Setting the scene

The unprecedented turmoil in the economy over the last 18 months has illustrated that even global players can be highly vulnerable in tough times. However, while the collapses and bailouts have been historic in magnitude, downturns occur regularly and offer companies many opportunities to revisit their objectives, strategy and operations to invigorate their company for the future. Depending on the state of the individual firm their focus for action will differ:

- ▶ **Securing your present** is for companies striving to remain solvent.
- ▶ **Protecting your assets** concentrates on minimizing risk in turbulent times.
- ▶ **Improving your performance** focuses on the balance between cost reduction and process efficiency.
- ▶ **Reshaping your business** is the focus for companies who need short-term assistance to react to the rapidly changing economy.
- ▶ **Sustaining your future** focuses on a company's growth agenda.

Changes to aspects of running a business, January-June 2009

■ Significant improvement
 ■ Slight improvement
 ■ No change
 ■ Slight deterioration
 ■ Significant deterioration



Q: In the past six months, what change has there been to the following aspects of operating your business?

Shown: percentage of respondents.

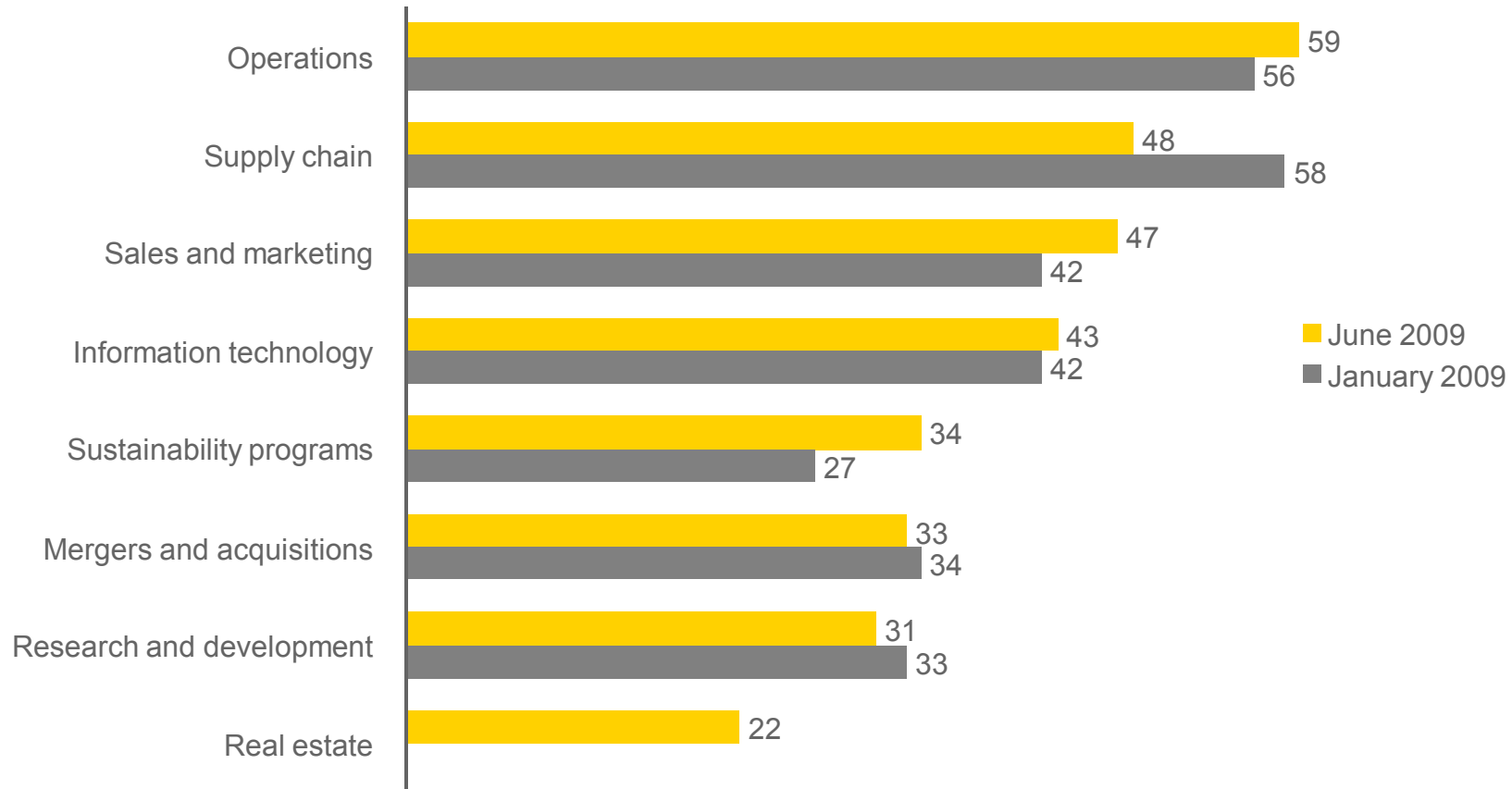
Business initiatives that have been accelerated over the past year



Q: Which of the following initiatives has your organization accelerated over the past year?

Shown: percentage of respondents.

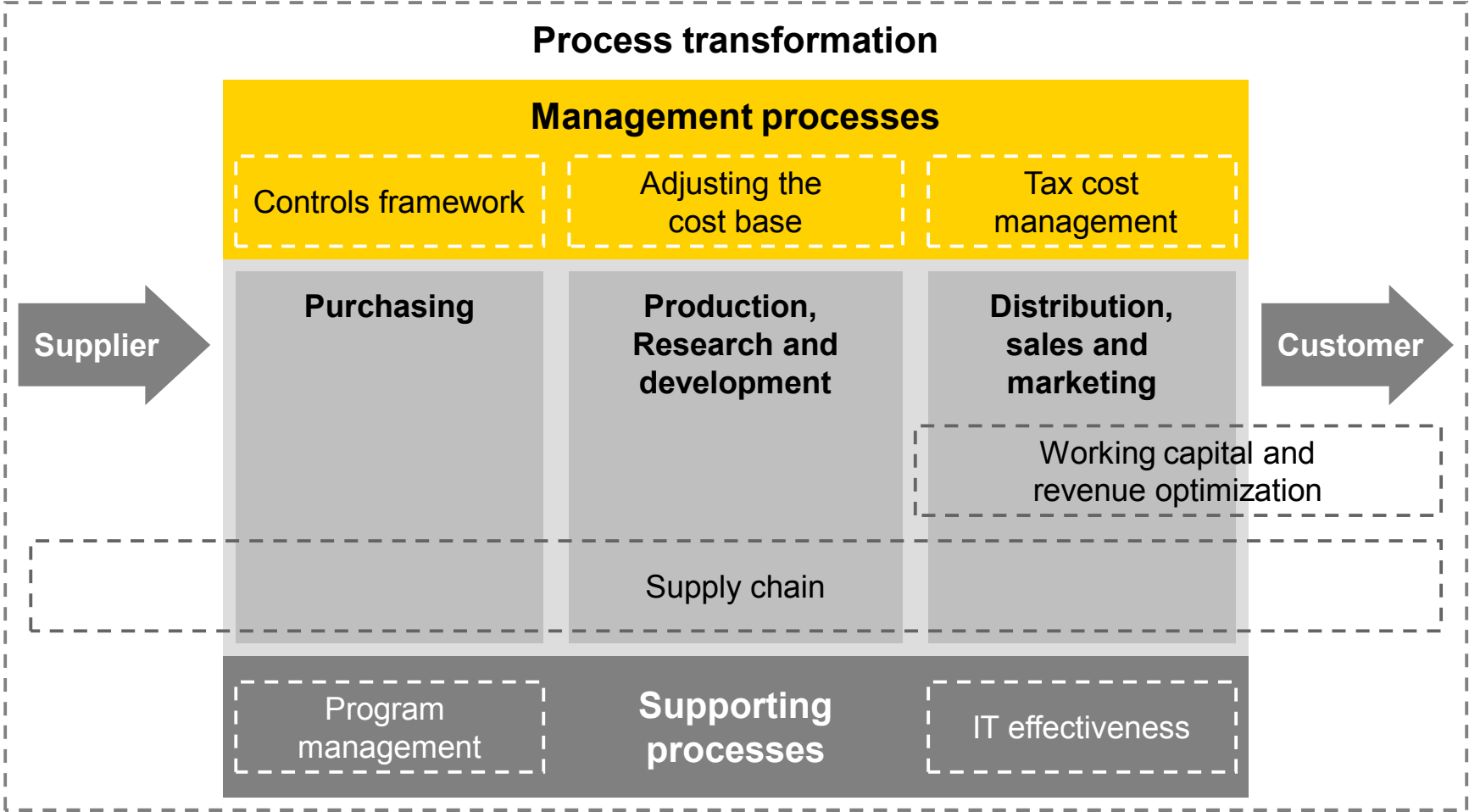
Perceived opportunities for cost reduction



Q: How would you rate the additional opportunities for cost reduction over the next 12 months across the following functions in your business? Please rate on a scale of 1 to 5, where 1=Significant opportunity and 5=No opportunity at all. (Shown: percentage of respondents giving a 1 or 2 rating)

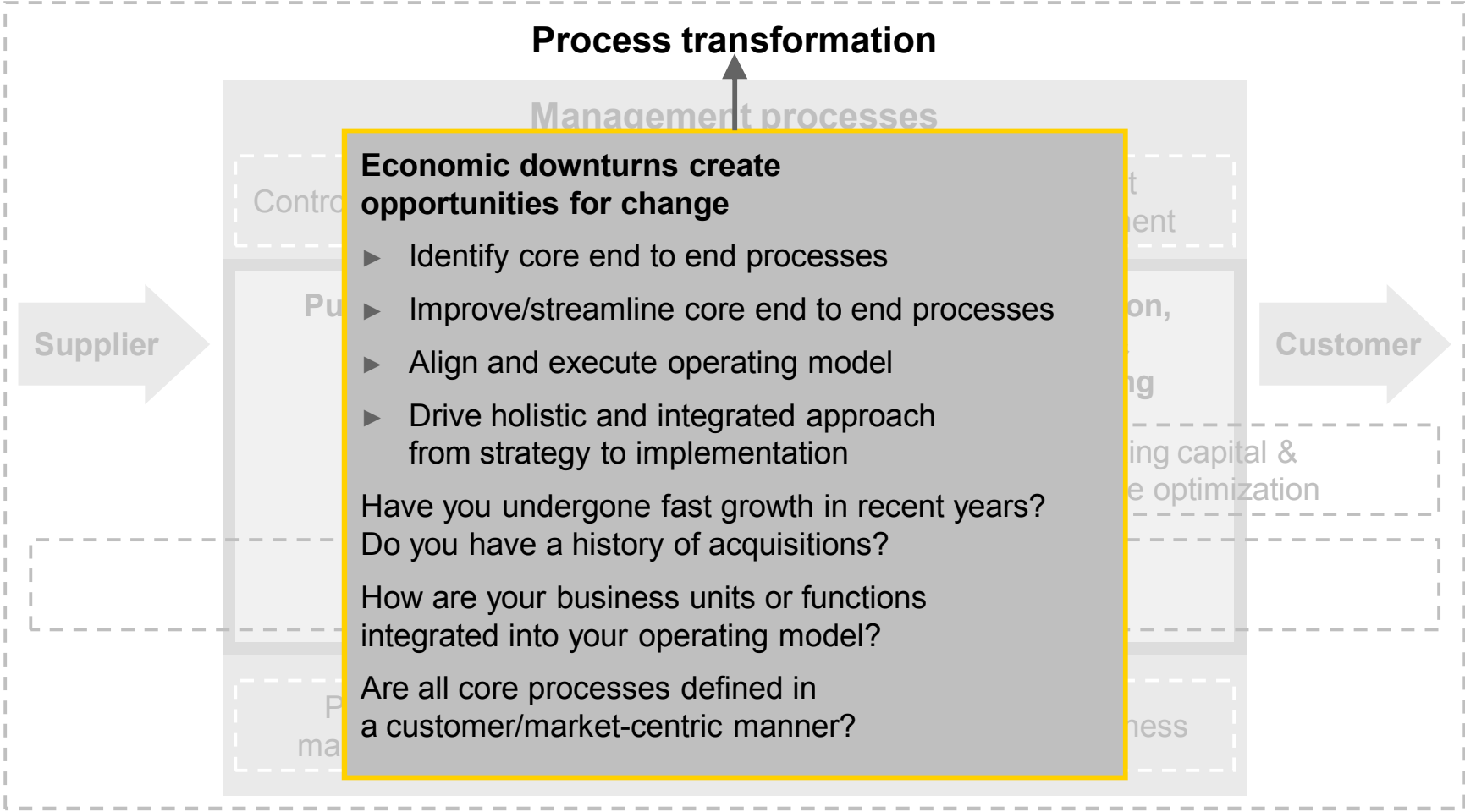
Focus on increasing your performance

Where to look within the value chain



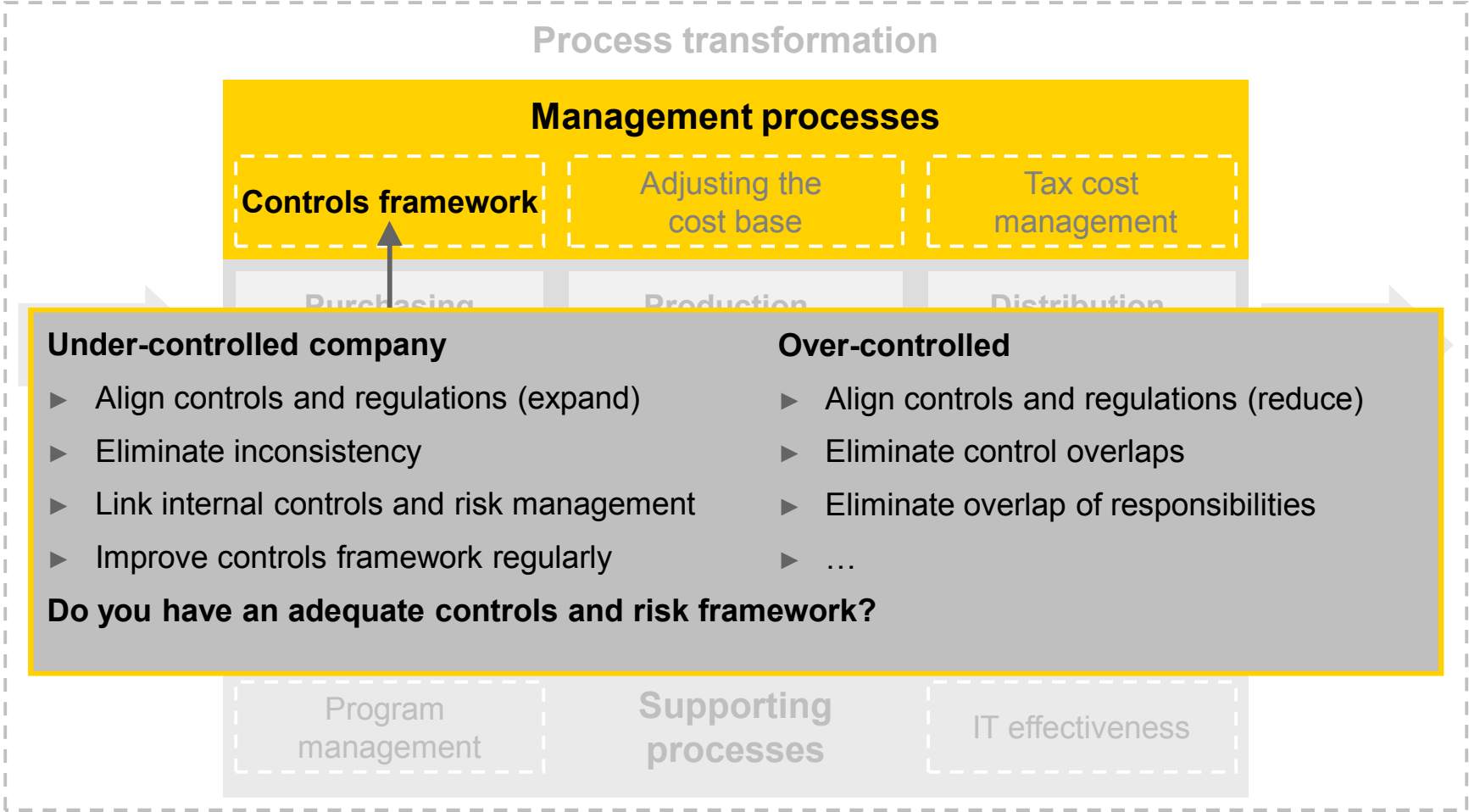
Focus on increasing your performance

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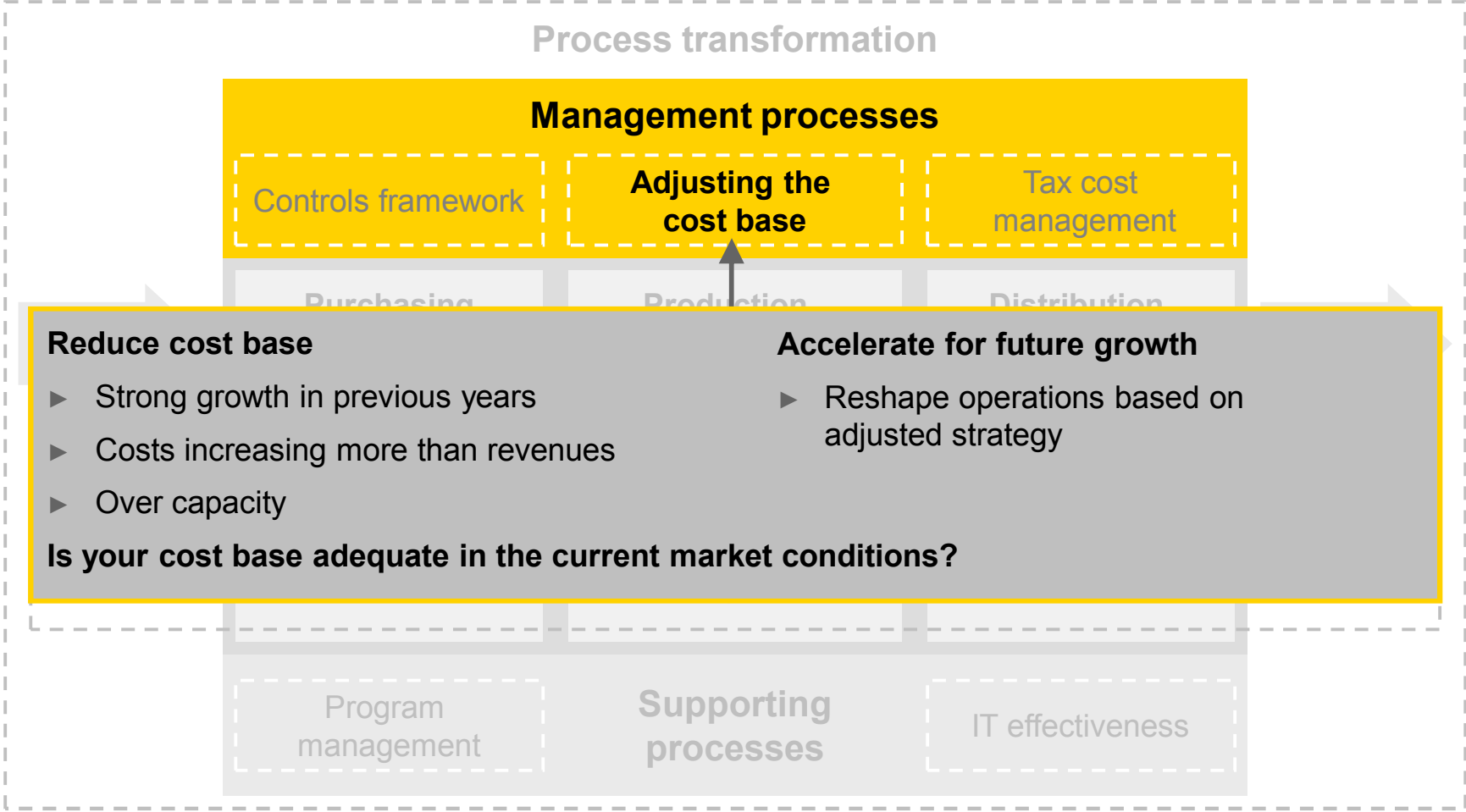
Where to look within the business model

Management processes



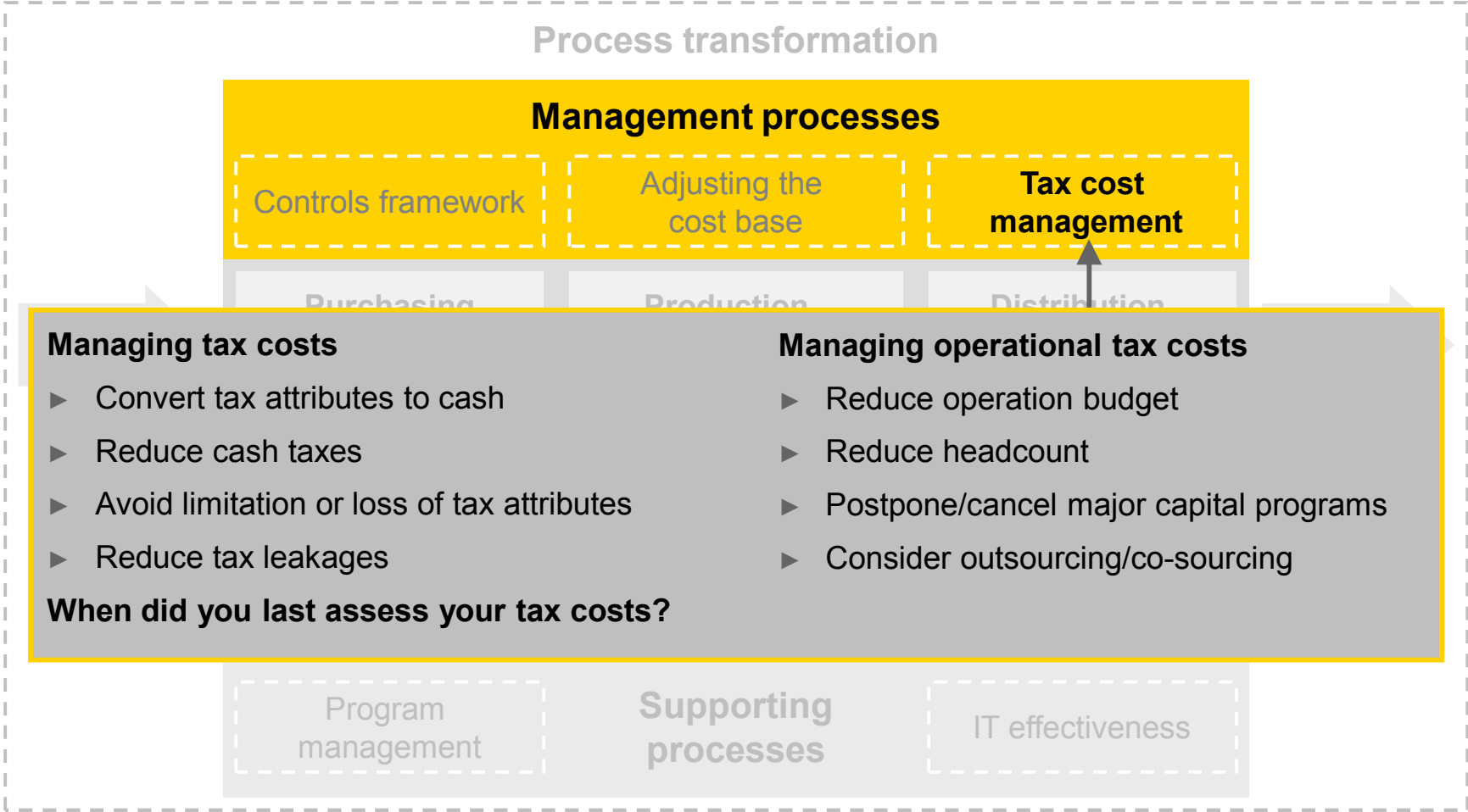
Where to look within the business model

Management processes



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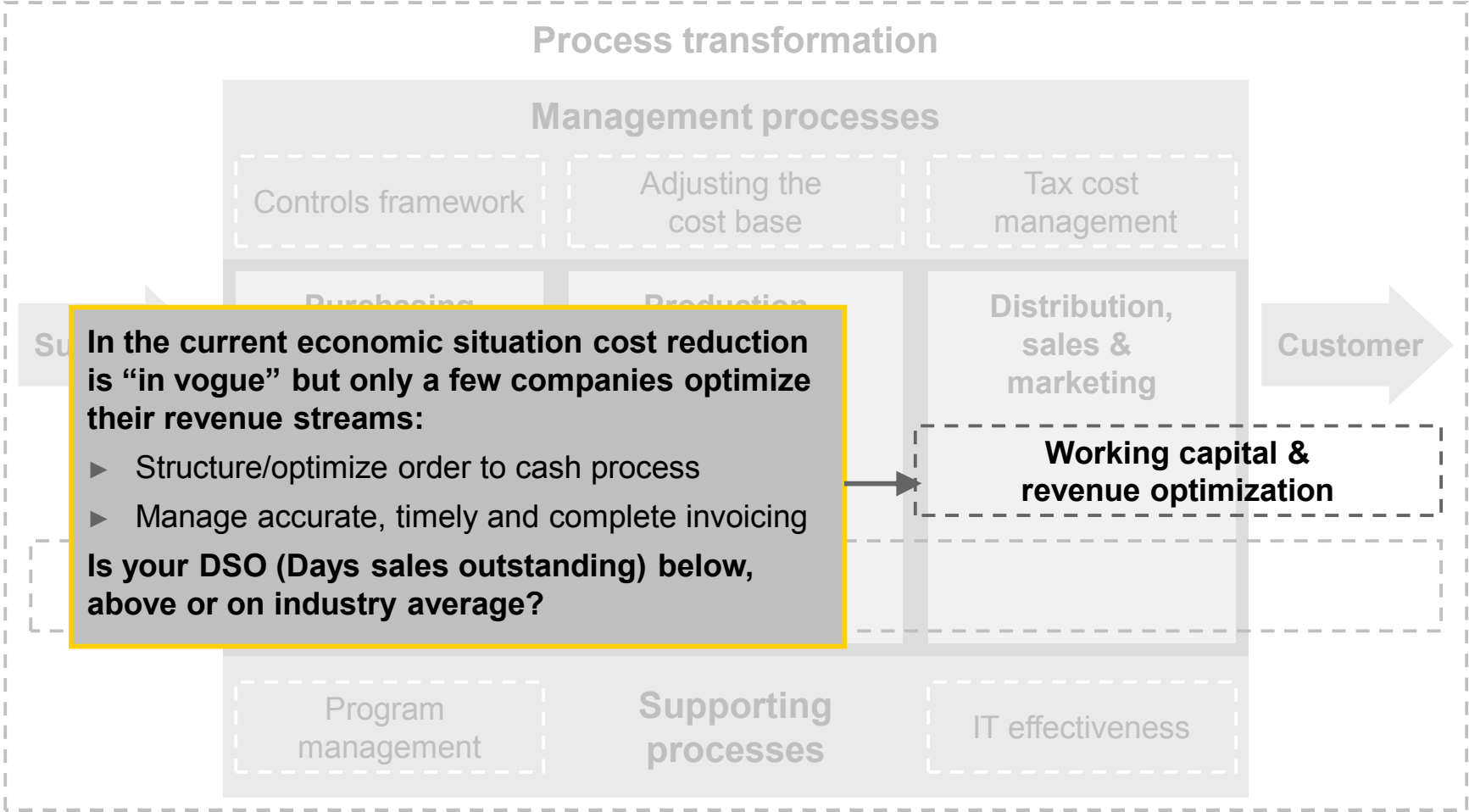
Where to look within the business model

Management processes



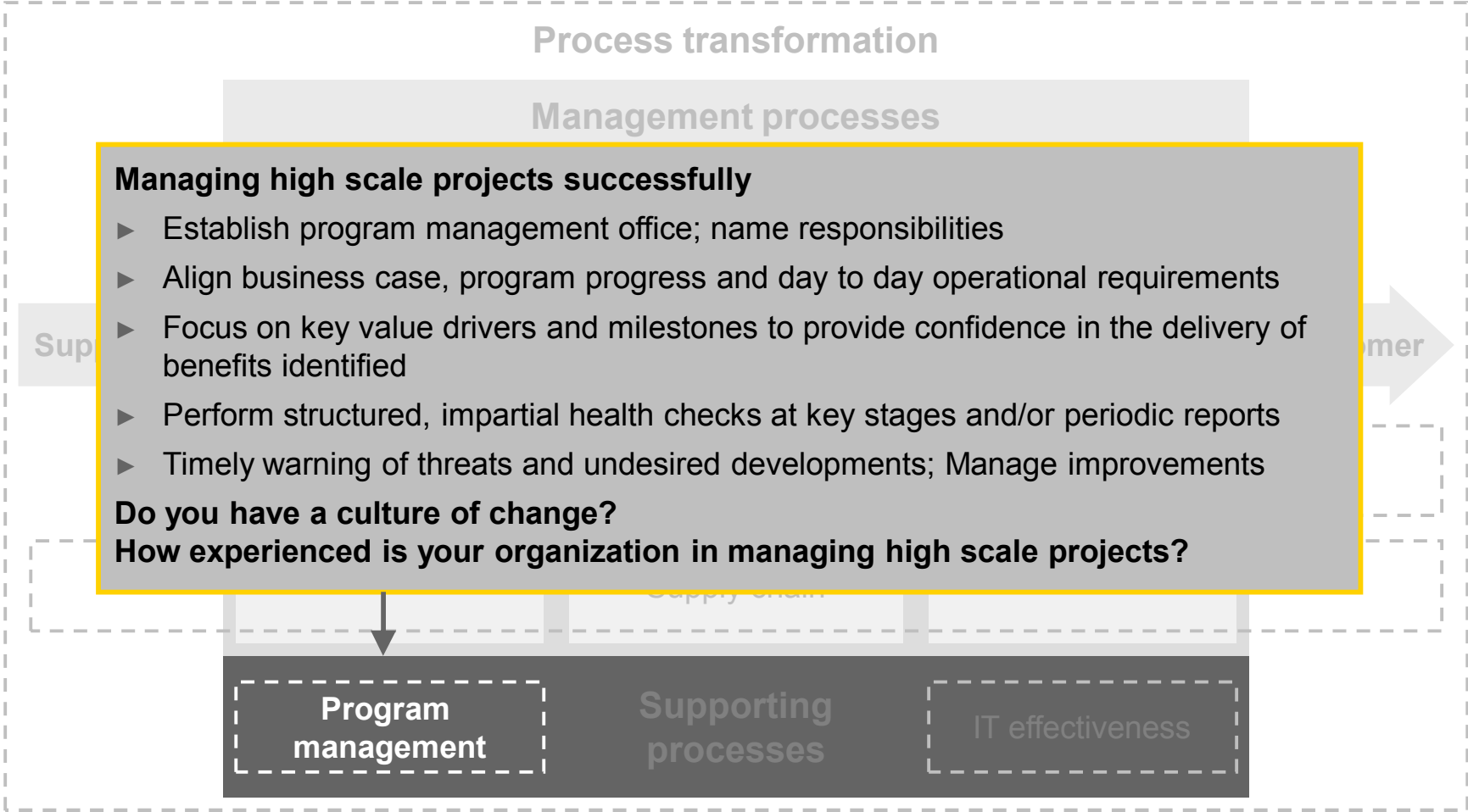
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Management processes



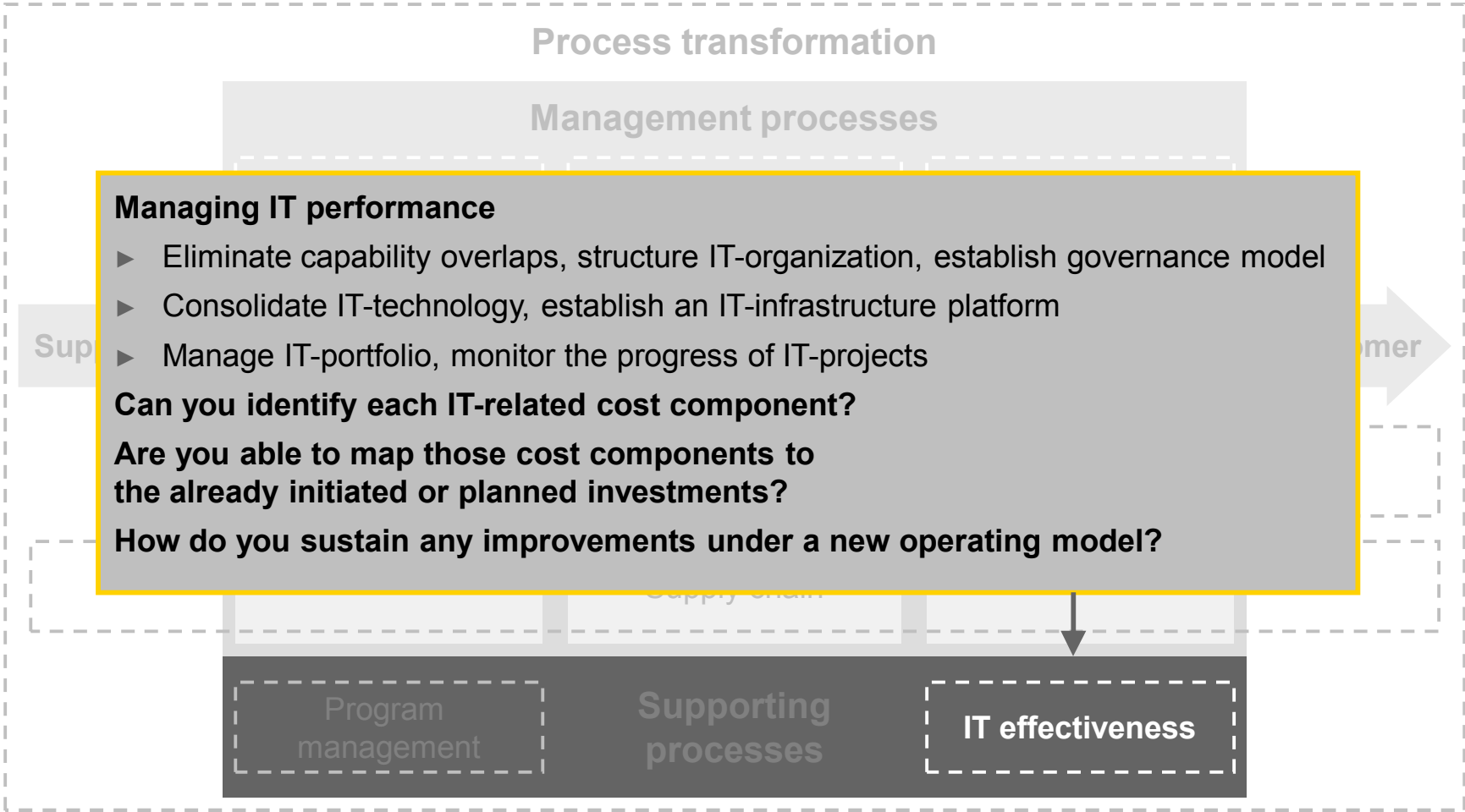
Focus on increasing your performance

Where to look within the value chain



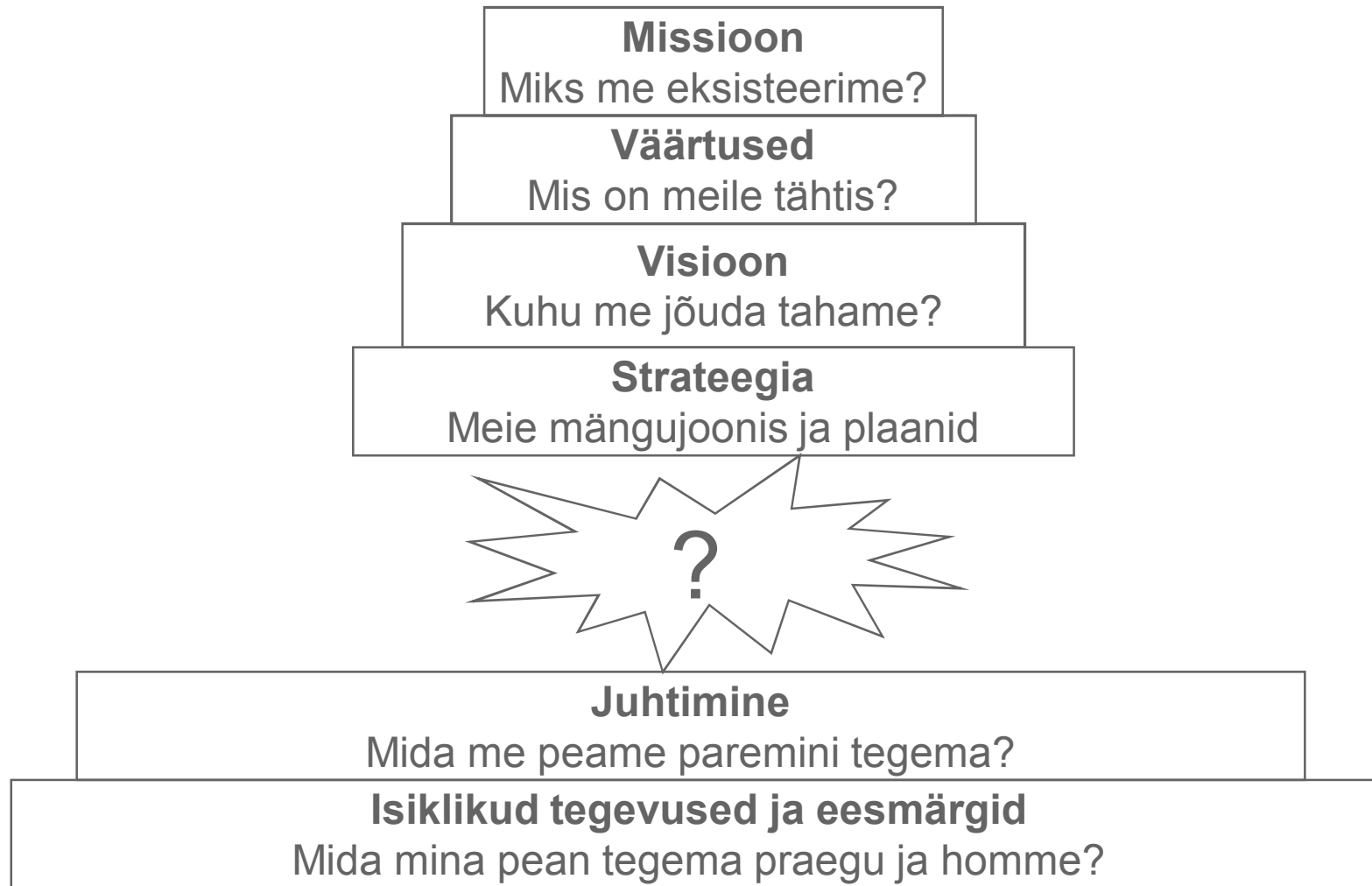
Focus on increasing your performance

Where to look within the value chain

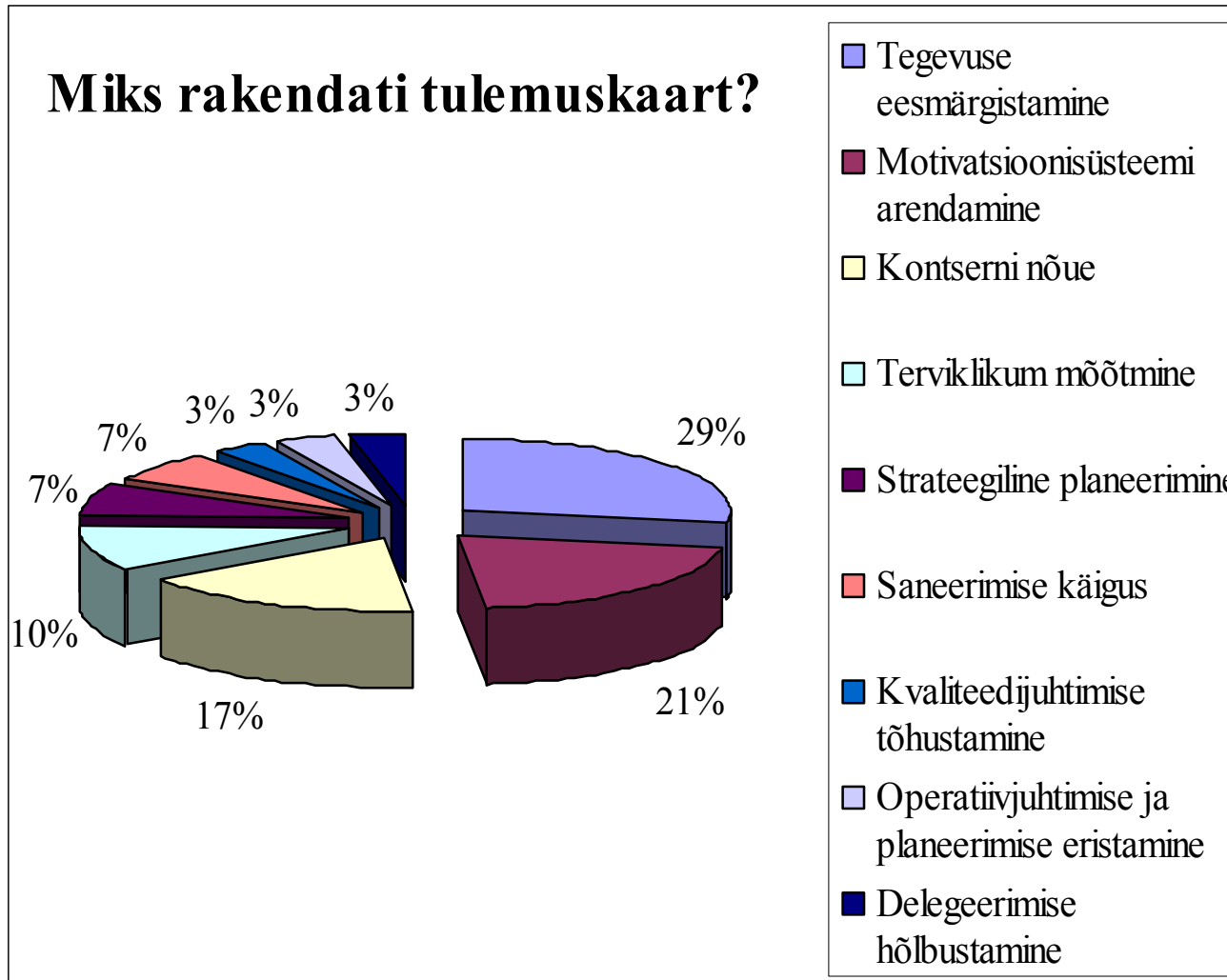


HINNANGUD BSC-LE

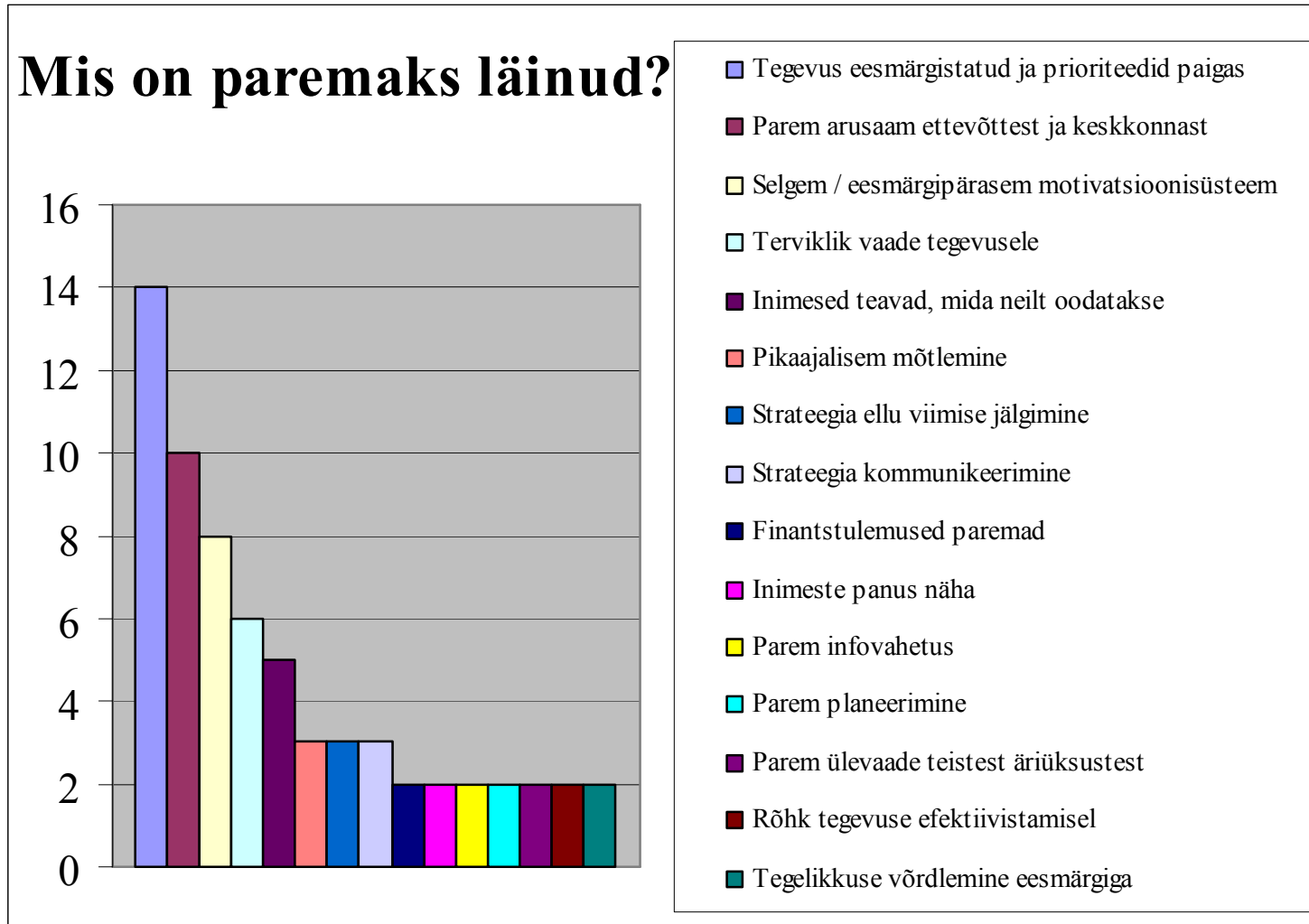
Probleem: lõhe strateegia ja igapäevatöö vahel



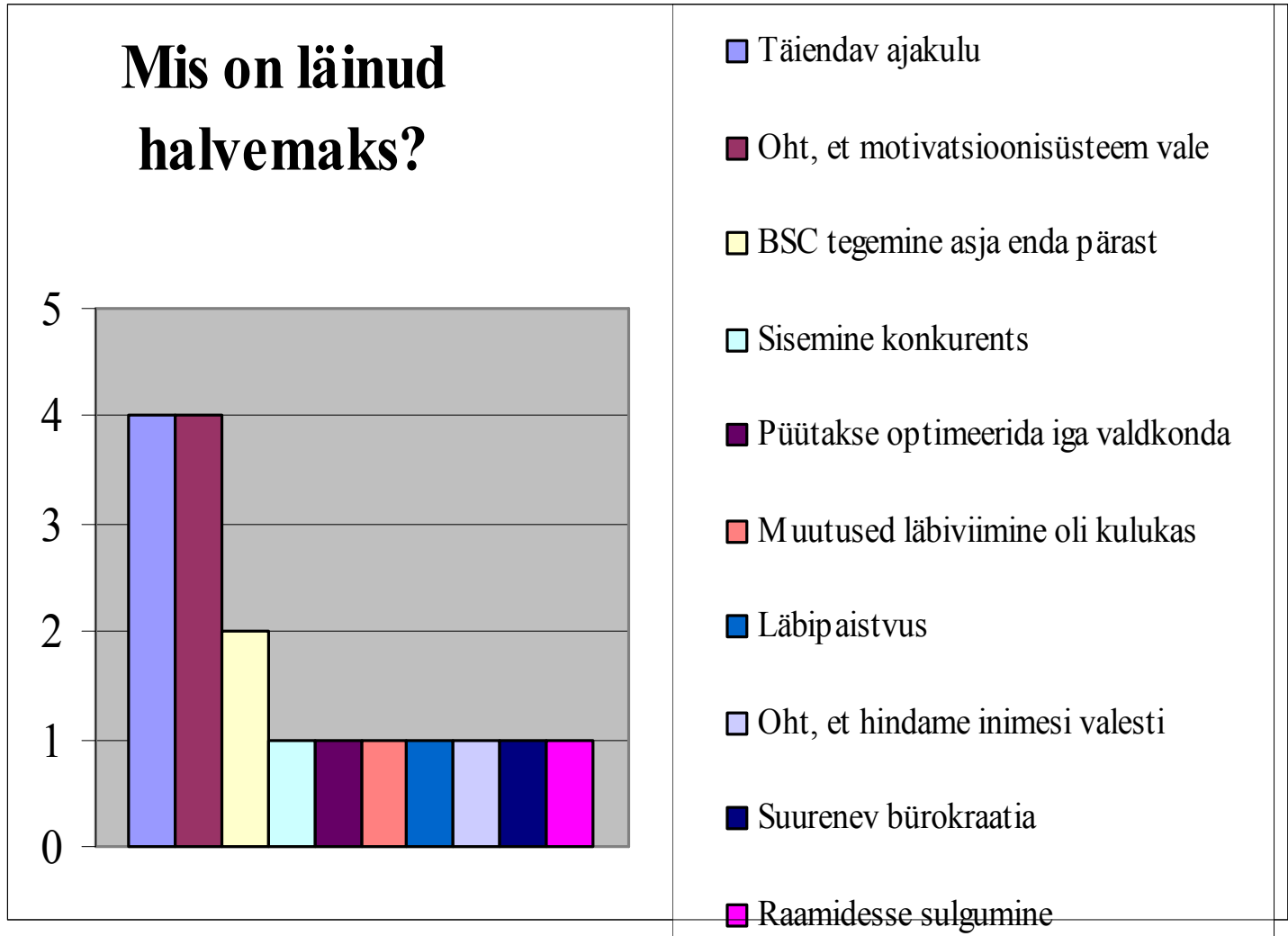
Miks Eesti firmad rakendavad tulemuskaarti?



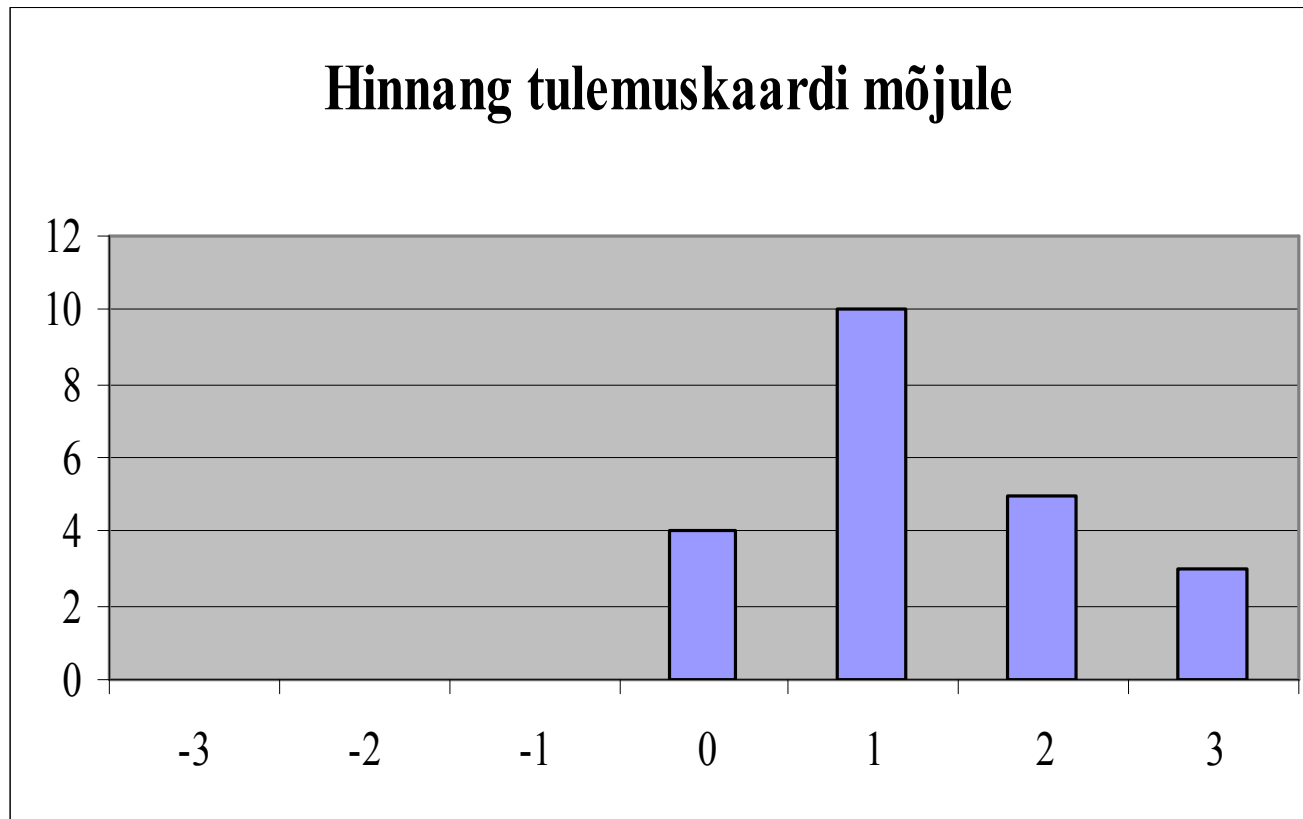
Tulemus – mis on parem?



Tulemus – mis on halvem?



Tulemus – üldine hinnang



-3 – olukord on palju halvem
0 – olukord ei ole muutunud
3 – olukord on palju parem

KOKKUVÕTE

BSC tähelepanekud (1)

Algus

1. BSC on strateegia mõõtmisvahend
 - ▶ Tasakaalustatus on võtmesõna
2. Kui strateegia on ebaselge ...
 - ▶ BSC on ainult juhtimisvahend
2. BSC kutsub esile organisatsioonilisi muudatusi
 - ▶ Läbipaistvus
 - ▶ Uued teemad ja võimalused
3. Kui BSC eesmärk on ebaselge ...
 - ▶ Miks me seda teeme?

BSC tähelepanekud (2)

Disain

4. Jäädakse poole peale pidama ...
 - ▶ BSC on loomine võib olla tüütu
5. Mõõdikud, mõõdikud, mõõdikud
 - ▶ 30% on teadmata
6. Kas hea või väga hea, kui kvaliteetne on kvaliteetne?
 - ▶ Esmased kogemused vs parim tulemus

BSC tähelepanekud (3)

Juurutamine

1. BSC sidumine tasusüsteemiga?
 - Kas ja millal?
2. Koolitamine on oluline
 - ▶ Samaväärsed teadmised lihtsustavad
3. (Projekti)juht annab võimaluse õnnestumiseks
 - ▶ Banaalsed tõesed – juhtkonna toetus
 - ▶ Projektijuht vs programmijuht
4. IT aitab
 - ▶ Süsteem tõstab efektiivsust

Kontakt



Tarmo Toiger
Senior manager
Ärikonsultatsioonide osakond

Telefon: +372 611 4566
Mobiil: +372 50 32260
tarmo.toiger@ee.ey.com
Faks: +372 611 4611
www.ey.com

Ernst & Young Baltic AS
Rävala 4, Tallinn 10143,
Estonia

 **ERNST & YOUNG**