THE IMPACT OF IMPLEMENTATION STRATEGY WITH BSC APPROACH ON THE NONCOMMERCIAL PERFORMANCE OF EMPLOYEES

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Abstract  
This study has done to evaluating the impact of Implementation strategy with BSC Approach on the noncommercial performance of employees at Imam Khomeini Relief Committee in Ardebil province. The population for this study consisted of employees and managers that their number as their personnel programs shows are 315 people. Cochrane Formula used in the sampling process and a sample of 173 subjects was determined. Sampling was done randomly. Data gathered directly from the sample questionnaire in which the respondents have completed in their work places. The value of Cronbach's alpha was calculated which was 82%. To test the hypothesis, correlation test was used as the table below indicates. The results showed that scorecard dimensions are suitable criterion for evaluating non-commercial functions of the employees and can be used for organizational progress of the employees.  
Keywords: non-commercial performance, Implementation strategy, BSC

1- Introduction  
Comprehensive and strategic planning is discussed as a necessity in organizations. With this planning, management can determine the future direction of their organization to equip future changes (Alvani, 2009, 56). Successful strategy formulation does not guarantee successful implementation. Based on the results of a study published in the Harvard Business journal Review, 90% of organizations fail to execute their strategies Connecting the intertwining strands are used, mostly due to the necessary mechanisms to ensure the implementation of its strategies. Management strategy faced with such problems: The annual objectives, policy formulation, resource allocation, changing the current structure of the organization, restructuring and reengineering, revising reward and incentive programs, reducing the Resistance of the occurring changes, adapting management strategies, promoting a culture that supports strategy the implementation process for the production / operations, the strategy of forming an effective human resources department and, if necessary, reduce manpower. If the implementation status is so that it is inevitable for organization to have new strategies, management change is essential (David, 2005, 424). Organizations with understanding the current situation and designing favorable situation, with their external and internal

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environment analysis of the recognize strategies of its own, find its way to new strategies. Strategic success is obtained when proper strategy is implemented properly. After performing strategy stage, in three stages assessment stage is done in order to make sure of effective results in three main activities;
- investigation of main principles of organizational strategy
- comparing the expected results with actual results
- Corrective measures are carried out in order to ensure that operations are carried out with the program anticipated match.

Balanced assessing method is set up with a common understanding and translating the organization strategy to main goals, quantitative goals, parameters, and executive innovations and planning in each of four perspectives of financial, customer, internal processes of learning and growth and trading (Kaplan and Norton, 2012, p 27). In addition to profitability, revenue growth and increased productivity or asset utilization measures are well known in this respect (Ghasemi A, Ahmadi, 2013).

In another study entitled "Relationship between change management styles and market competition on organizational performance," which was performed in 2013 by Patiar and Mia, they examined the correlation between financial and non-financial performance and market competitiveness and leadership style in luxury hotel in Australia. The results showed that there is a significant positive relationship between financial and non-financial performance with transformational leadership style and The relationship between market competition and financial and non-financial performance indicators are not present (Patiar & Mia, 2013).

Lian Lin and his colleagues in 2013 in a study entitled, "A hierarchical integration of the balanced scorecard in assessing the performance of fuzzy control", developed a combination of Balanced Scorecard model and presented a fuzzy controller and began to monitor and improve the services provided in a hospital operating room monitoring. The results showed that the fuzzy controller language integration and the balanced scorecard, which will enable managers to Revise periodically to assess the performance of their organization's strategy (Lian Lin et al, 2013).

Bentes, Carneiro, Da Silva, Kimura in 2012 in a study titled "Application of Strategic Performance Measurement System in Strategy plans", paid to the use of strategic performance measurement systems in strategic management of 267 medium and large Spanish companies. The results showed that a suitable SPMS in organizations can be effective in changing environment, and help the managers in their own organization in review and formulation of strategies in practice (Bentes et al, 2012).

In 2012 Deborah Agostino and Mikela Arnaboldi, in a study entitled "Issues in the Design of Balanced Assessment: What and how do you control that?" paid to the design and use of performance measurement systems which has been widely studied in seven Italian companies. The results showed that the information provided by the directors of PMS and style together with associated control information And using the BSC to keep financial and non-financial balance measures in assessing the performance of companies were effective and will help the review of financial and non-financial strategies. (Augustino and Arnaboldi, 2012).

Currently the Ardebil province Imam Khomeini Emdad Committee, using a combination of David and Brison model, in 21-step developed its strategic plan. And it seems that it can be implemented and evaluated with the balanced scorecard approach to achieve its optimal performance. Due to the above, and despite the difficulties in the way of strategy implementation and performance evaluation, this study seeks to answer the following questions: how does the balanced scorecard approach implementation will affect non-commercial function?
2- Methodology
Methodologically, this research is of survey type and from research goal point of view which is aims to develop applied knowledge in the domain of implementing strategy in the supporting companies, this research is an applied one. The population for this study consisted of employees and managers that their number as their personnel programs shows are 315 people. Cochrane Formula used in the sampling process and a sample of 173 subjects was determined. Sampling was done randomly. Data gathered directly from the sample questionnaire in which the respondents have completed in their work places. The questionnaire is in two parts. The first part is personal identifications and general questions, which included five questions. The second part contains 107 specific questions to answer according to Likert scale (very high 5, high 4, 3 medium, low and very low 2 1) has been used. The value of Cronbach’s alpha was calculated which was 82%. To test the hypothesis, correlation test was used as the table below indicates.

3- Findings
As the results of the survey show, 84.7 percent of respondents were male and 15.3 percent were female respondents. 86.5% of the respondents were married and 13.5% were single respondents. 12.9% of respondents with the lowest frequency have MA or higher levels and the highest frequency were people having BA that are 38.8 per cent. 7.1 percent with the lowest frequencies have 11 to 15 years and with the highest frequencies, 35.3 percent have 16 to 20 years of work experience. The mean age of respondents was 38.4. Mean scores financial strategies were 44.4, strategies of internal processes74.7, strategies and strategies for growth and learning were 31.3n and stakeholder's strategy is 28. Finally the implementation of the balanced scorecard approach is equal to 178.4. The mean scores of behavioral components, 94.9 and performance function 57.9 and Extra-role performance, 55.8 and result based function is 31.9. The mean scores for the non-commercial performance are equal to 240.6.

The main hypotheses: Implementation strategy with BSC Approach has a significant and positive impact on the noncommercial performance of employees
H$_1$: Implementation strategy with BSC Approach has a significant and positive impact on the noncommercial performance of employees
H$_0$: Implementation strategy with BSC Approach has not a significant and positive impact on the noncommercial performance of employees

<table>
<thead>
<tr>
<th>The correlation coefficient</th>
<th>The coefficient of determination</th>
<th>Adjusted coefficient of determination</th>
</tr>
</thead>
<tbody>
<tr>
<td>.883</td>
<td>.779</td>
<td>.778</td>
</tr>
</tbody>
</table>

According to The results in Table (2) correlation coefficient between the implementation of strategy with the balanced scorecard approach with non-commercial function is equal to 0.88 and determination coefficient is equal to 0.77.
According to the results of Table 3 and observing the fact that meaningfulness level of test (F) error for the confidence level of 0.99 is less than 0.01, so we can say that it is allowed to use linear regression model and in other words, independent variable is able to predict dependent variable.

Table 4: beta regression coefficient results

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>30.097</td>
<td>8.863</td>
<td>3.396</td>
<td>.001</td>
</tr>
<tr>
<td>non-commercial Performance And Implementing the strategy of the balanced scorecard approach</td>
<td>1.179</td>
<td>0.049</td>
<td>.883</td>
<td>24.039</td>
</tr>
</tbody>
</table>

According to the results in Table (4) and the fact that the meaningfulness level of test error is less than 0.01, so we can say that the main hypothesis is confirmed and implementation of the balanced scorecard approach has significant effect on the performance of other business. The beta coefficient indicates that the implementation of the balanced scorecard approach predicted 0.88 of changes relating to the employees non-commercial functions.

**4- Conclusion**

The results showed that scorecard dimensions are suitable criterion for evaluating non-commercial functions of the employees and can be used for organizational progress of the employees. To achieve which of the strategies the balanced scorecard dimensions has decisive role in predicting the performance of non-business employees have, regression analysis was used.

The most influential factor in improving the performance of non-commercial organization strategies related to internal processes which have the highest correlation with the performance of non-commercial.

This factor mention to the processes which by superiority on them and companying it with stakeholders needs, rivalry circumstance can be made in organization. With systemic approach to the organization used processes and determining the succession and interaction of processes used by organization and also by determining the supporters, inputs, methods, outputs and customers of every process, it can be hoped that organization will function properly.

The second variable affecting the non-commercial performance of employees of an organization is strategy for improving financial dimension of organization. This means that effective implementation of financial strategies will lead to income growth and increasing productivity and improve organization function. Growth concept primarily will be realized.
through growth in financial resources and the development of extended customer relations stakeholders present. Productivity will be achieved through the management of assets and expenses. The third factor affecting the performance of a non-commercial organization, are strategies for growth and learning. Strategy for growth and learning, defines abilities, knowledge, skills, technology and space requirements for supporting the processes, skills, technology. The thoughtful design of strategies for learning and growth, presents an opportunity to improve and eliminate barriers that impede the successful implementation of the strategy. Higher managers through contact with growth and learning strategies, can unify human resource, IT and work space of organization with necessities of work and career strategic processes and customer identical strategy. The fourth factor affecting the non-commercial performance of organization employees, are strategies related to the stakeholders of the organization. Customers suggested value and how this value would lead to profit for stakeholders, are cornerstones of these dimension strategies. Art of strategies related to the stakeholders is to ensure that there is the alignment between the internal workings of an organization and its stakeholders proposed values of the organization.

5- Suggestions
Because the results showed that the implementation of the balanced scorecard approach is positive and has significant impact on non-commercial function performance of staff, the following items are recommended for continuous improvement in organizational performance:

- The use of public resources and public support for the creation of Emdad loan fund
- Identification of needs and definition baskets for those in need of special protection according to deciles
- Provide necessary training to motivate and promote business culture
- engineering the thoughts and awareness raising to increase public confidence
- The establishment of a quality management system in the organization
- Identify potential development of popular participation and specialization of it
- Development of initial and in-service training on an ongoing basis and tailored to the career goals
- Assessing and prioritizing requirements and applied research

Reference