

CRITICAL SUCCESS FACTORS OF INNOVATIVE GOVERNANCE MECHANISM FOR SUSTAINABILITY

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ABSTRACT

The Balanced Scorecard (BSC) has been widely acknowledged as an innovative governance mechanism. The success of BSC implementation relies on effective diffusion among its adopters. Although prior studies suggest several facilitating factors of BSC implementation, examination of critical success factors (CSFs) from the diffusion of innovation perspective is still limited. Hence, this study aimed to identify the CSFs in the adoption and implementation of BSC by conducting a single case study within a selected Government-Linked Company (GLC) in Malaysia. Data was collected through semi-structured interviews, observation and document reviews. Key findings of this study suggest that five factors consisting of adopter characteristics, organisational structure, innovation champion, perceived innovation attributes and the types of innovation decisions are the CSFs of BSC implementation in GLCs. These findings provide useful guidance to organisations which intend to or have already adopted BSC as a governance mechanism to emulate best practices suggested by this study.

Keywords: Governance mechanism, innovation, Balanced Scorecard, critical success factors, facilitators, barriers, Government Linked Companies, transformation, case study

INTRODUCTION

Implementation of a comprehensive and balanced measurement tool as governance mechanism is vital to ensure sustainable long-term improvement in organisations (Kerazan et al., 2018; Kaplan & Nagel, 2004), including the government-linked companies (GLCs). Performance measurement systems such as key performance indicators and ranking of government departments have been utilized in various countries, including Malaysia, to aid accountability and ultimately improved performance (Abdul Khalid & Salleh, 2011). Having an appropriate measurement systems with clear indicators on operational, customer, organisational, and financial successes allow for effective monitoring and continuous improvement of the GLCs. A well-known and powerful strategy execution tool that fits these requirements is the Balanced Scorecard (BSC). Developed by Kaplan & Norton (1992), the BSC is one of the better-received performance measurement tools by practitioners and researchers worldwide. It is a strategic performance measurement that has a framework incorporating both financial and non-financial measures. The BSC comprises four perspectives, viz. financial, customer, internal business process, and learning and growth. From the accounting perspective, the BSC represents a major innovation in governance mechanism. It qualifies as an innovation as it involves the implementation of a new performance measurement system that adopts modern forms of practice, process, structure, or

technique which is intended to further organisational goals such as activity-based costing, activity-based management, time-driven activity-based costing and target costing (Kazemian, et al., 2021; Zawawi & Hoque, 2010; Askarany, 2006; Said et al., 2018).

An important requisite for an effective innovation such as BSC is its successful diffusion among adopters. This is because most of the changes in organisations are direct consequences of the diffusion of innovation (Malmi, 1999). Empirical evidence on innovations has shown that a variety of theoretical frameworks and research methods have been used to examine diffusion. For example, some studies on accounting change utilise several theories such as the Resource Based View, New Institutional Sociology, Old Institutional Economics, Middle Range Theory, the Contingency Theory, and Gidden's Structuration Theory. However, there has not been much focus on the diffusion of innovation using the Diffusion of Innovation Theory, particularly the reasons and ways organisations adopt and implement innovations (Rogers, 2003). This raises a fundamental question: why and how do companies adopt and implement innovations from both the theoretical and practical perspectives? In attempting to answer this question, there is a need to examine the underlying factors that influence the success of the adoption and implementation of BSC in organisations.

Understanding the critical success factors (facilitators and barriers) of BSC implementation serves as valuable input to improve the organisation's performance (Moullin, 2017; Hamzah, Zakaria & Wan Yusof, 2011; Kazemian, et al., 2020; Aravamudhan, 2010). Prior studies have identified several critical success factors of BSC implementation (see Salterio, 2012; Alwi, 2009). Understanding these factors (facilitators and barriers of BSC implementation) allows organisations to realise the benefits of BSC implementation (Hamzah et al., 2011; Aravamudhan, 2010). Critical success factors that have been identified include top management commitment (Coakes & Smith, 2007), strategic alignment (Salterio, 2012; Kaplan & Norton, 2006; Decoene & Bruggeman 2006; Becker & Huselid 2006), information technology infrastructure (Yu & Ramanathan, 2012; Alwi, 2009), and organisational culture (Bevanda et al, 2011). In addition, communication (Assiri et al., 2006), adequate resources and facilities (Kaplan & Norton, 2009), strategic planning (Ugboro, Obeng & Spann 2011; Blackmon, 2008) have also been noted as critical success factors of BSC implementation. On the other hand, barriers to successful BSC implementation include lack of effective communication (Umashev & Willet, 2008) and difficulty in understanding the objectives of the BSC and its management system (Pimentel & Major, 2011).

Despite the importance of the critical success factors of BSC implementation, current literature in this area focuses mainly on organisations in developed countries (Li & Tang, 2009). There is a lack of micro and exploratory types of research (Assiri et al., 2006) which could provide a better understanding of the factors that affect the success of BSC implementation. From a local perspective, BSC studies within GLCs tend to be fragmented in nature. For example, prior studies focus on the comparison of performance between GLCs and non-GLCs, as well as the performance of GLCs pre and post privatisation. Othman et al. (2006) highlighted the problems encountered by a Malaysian company in implementing BSC, such as the peculiarity of the Malaysian culture, lack of communication, and an ineffective information system. Hence, the aim of this study is to examine the critical success factors (CSFs) in the adoption and implementation of BSC as governance mechanism from the perspective of diffusion of innovation theory within the selected GLC in Malaysia.

LITERATURE REVIEW

Balanced Scorecard (BSC) as Innovative Governance Mechanism

The limitations of traditional performance measurement system have led to the development of innovative performance frameworks, including the Balanced Scorecard (BSC). Over time, the BSC has progressed from being a measurement to a management tool, and currently it is regarded as a governance mechanism (Abdul Khalid & Salleh, 2011). Traditional performance measurement system relies on financial measures which not only are open to manipulation by managers, but often result in earning exaggeration (Jusoh, Ibrahim, & Zainuddin, 2008; Lee, Li, & Yue, 2006). The improvements and additions of the overall framework were made by contributions of ideas from many other authors (e.g., Norreklit et al., 2012; Northcott & Smith, 2011). The founders, Kaplan and Norton (2009) admit that BSC has changed considerably since its inception. According to them, the BSC can now be referred to as a comprehensive, six-stage, closed-loop management system, suggesting that the organisation will be able to enhance its corporate value if it integrates all its strategies from various business units in one BSC. This recent model puts the original balanced scorecard framework into a more comprehensive management system rather than only integrating strategy and operations. Nevertheless, critics claim that the BSC fails to recognise human relations norms (Bourguignon, Malleret & Norreklit, 2004; Bessire & Baker, 2005; Norreklit, 2003).

Diffusion of Innovation Theory and the Balanced Scorecard

An innovation is “an idea or practice or object that is perceived as new by an individual or other unit of adoption” (Rogers, 2003). A typical innovation passes through various stages, from being first informed about the innovation to its full and final adoption. The stages encompass knowledge, persuasion, decision, trial, and adoption/rejection (Rogers, 2003) and known as the diffusion of innovation process. The most used and cited Diffusion of Innovation Theory is that expounded by Roger in his seminal work, *The Diffusion of Innovations*, 1962, 1983, 1995 and 2003. Rogers (2003) discusses the changes in the contributions of various diffusion traditions, and explains the diffusion of new communication technologies, enhanced understanding of diffusion networks, and the use of field experimentation. He defines diffusion as “the process by which an innovation is communicated through certain channels over time among members of a social system” (Rogers, 2003). In this regard, he cites four main elements in diffusion of innovations: (1) the innovation, (2) communication channels, (3) time, and (4) the social system (Rogers, 1983). Previous studies have attempted to understand the diffusion of the BSC implementation (see Yongvanich & Guthrie, 2009; Smith, 2008; Andrews, 2006; Speckbacher, Bischof & Pfeiffer, 2003). However, studies that focused on examining the critical success factors of BSC implementation from the diffusion perspective is still limited.

Critical Success Factors (CSFs) of BSC

Previous studies have acknowledged that understanding the critical success factors (CSFs) of BSC adoption allows organisations to evaluate themselves with respect to each dimension so as to identify areas for improvement (Aravamudhan, 2010). Studies have been carried out to identify factors which are critical to successful BSC implementation in various industries and non-profit organisations (Agostino & Arnaboldi, 2011; Bevanda et al., 2011; Blomquist & Wilson, 2007; Kazemian, Abdul Rahman, Sanusi, & Mohamed, 2016). Aravamudhan (2010) thoroughly reviewed the conceptual and empirical literature of facilitating factors of BSC implementation in Indian organisations. He identifies several important factors for successful BSC implementation. Among the factors are strategic planning, performance objectives and measures, top management involvement and participation, evidence-based management, information technology support,

employee involvement and participation, and training and education. Technical issues also play an important role in its system implementation and use. Table 1 provides a summary of the critical success factors identified by several researchers.

Facilitating Factors	Authors
Strategic Alignment	Salterio (2012); Kaplan & Norton (2006); Decoene & Bruggeman (2006)
Information Technology Infrastructure	Yu & Ramanathan (2012); Zand, Van Beers & Van Leeuwen (2010); Alwi (2009)
Organisational Culture	Bevanda, Sinković, & Curri (2011); Neely (2007); Kaplan & Norton (2004)
Communication	Assiri, Zairi & Eid (2006)
Leadership	Yulk et al. (2013); Ramli (2010); Coakes & Smith (2007)

As shown in Table 1, previous studies noted that, among others, strategic alignment, information technology infrastructure, organisational culture, communication and leadership play a critical role in ensuring the success of BSC implementation. Kaplan (2012) reiterates that the alignment of non- financial measures is contingent on corporate or unit strategy. That alignment between strategy and performance measures significantly affects performance. This is highlighted in a Malaysian study by Jusoh et al. (2008). Alignment issues are found to be common across the organisation's units, especially in terms of bottom-up integration as compared to top-down integration (Salterio, 2012). Successful BSC implementation also relies on information technology infrastructure. Zand, Van Beers & Van Leeuwen (2010) suggests that a proper match of IT and organisational change would lead to organisational improvement. IT infrastructure consists of the hardware (computers), accessibility to information, and information capital readiness. Utilisation of software and automation provides visibility and creates better value (Aravamudhan, 2010; Rosli, et al., 2015), including for BSC implementation. Similarly, Bevanda et al. (2011) highlights that IT serves as the engine for developing strategies and the driver for strengthening the management system in BSC processes.

While IT infrastructure facilitates a smooth implementation of BSC, its success also depends on the norms with which organisational culture is commonly associated. These include shared beliefs, values, assumptions, and significant meanings (Schein, 2004). Within BSC implementation, organisational culture can either facilitate or hinder innovation. For example, an open and supportive culture fosters innovation and creativity in organisations (Martin & Terblance, 2003). Similarly, Deshpande and Farley (2004) noted that innovation and market orientation lead to positive performance. In a similar vein, Kaplan and Norton (2004, p. 56), suggest that successful BSC adoption "had a culture in which people were deeply aware of and internalized the mission, vision, and core values needed to execute the company's strategy." Interestingly, contrasting findings were made by Othman et al. (2006) which found that BSC implementation was autocratic, with one way communication, and staff feedback was ignored. The peculiarities of the Malaysian culture of hierarchy were also a hindrance to the successful implementation of BSC. This was supported by Alwi and Khalid (2009) who found that the effort to institutionalise Performance Measurement System was not compatible with the habits and informal routines of employees in their case study.

Another critical success factor for BSC implementation identified in the literature is effective communication. Communication is a dynamic process that could be face-to-face, formal or informal. Corporate communication entails going beyond conveyance of messages; it includes designation of a specific way of thinking in the organisation and emphasises communication with all levels of employees (Christensen & Cornelissen, 2011). According to Kaplan and Norton (2007), a successful BSC implementation requires top-down and bottom-up communication. Furthermore, Assiri, Aziri and Eid (2006) and Kaplan and Norton (1996, 2001) suggest that one of the steps to successfully implement the BSC is by having a comprehensive and regular communication plan throughout the organisation. Similarly, Norreklit (2000) highlights communication as an important element in BSC implementation as it provides opportunities for interaction between top managers and employees, thus facilitating the achievement of goal congruence. This will result in employees' buy-ins. Organisations that have buy-ins from employee's foster organisational learning and mutual understanding (Morales, Reche & Jover, 2011). This will thus result in the BSC being more readily acceptable when it is adopted.

An important dimension of BSC implementation is leadership by the top management. Yulk (2013) defines leadership as individual traits, behaviour, influence over other people, interaction patterns, role relationships, occupation of an administrative position, and perception by others regarding legitimacy of influence. Several studies highlight leadership as a "soft element" for effective BSC implementation (Parmenter, 2010; Sulaiman et al., 2006; Bakri, Said, & Abd Karim, 2015). Top management commitment also stimulates a dynamic environment for successful BSC implementation. For instance, the CEO must be proactive since the success or failure of the implementation depends on his decisions and actions (Parmenter, 2010). In another study, top management played a key role in influencing the implementation of Value Engineering in the automotive industry (Ramli, Sulaiman & Mitchell, 2007).

Top management role is more pronounced in BSC implementation as it involves a comprehensive management tool for strategy development and implementation (Braam & Nijssen, 2011). In a research carried out by Wong-On-Wing et al. (2007) involving China's MBA students, it was found that conflicts could be reduced by both the top management and divisional managers by having congruent understanding of the BSC drivers and outcome measures. Since strategy is the starting phase in the BSC implementation process, top management needs to be in consensus with regard to the definition of what constitutes strategy (Aravamudhan, 2010). This would reduce any conflict and bias that could arise and hamper performance later on.

Government Linked Companies (GLCs)

In Malaysia, a state-owned enterprise is known as a government linked company (GLC). A GLC is defined as a company in which the Malaysian Government has a direct controlling stake of more than twenty percent of equity shares through Government-Linked Investment Companies (GLICs) (Treasury Circular, 1993). The GLCs' presence is prominent in utilities and services such as electricity, communication, airlines, airports, banking, and the financial service sector. With the Malaysian government encouraging the private sector to drive the economy, it is vital that GLCs report strong performance. Hence, in May 2004, the GLC Transformation Programme was launched. A pressing reason for this transformation was the underperformance of GLCs as reflected in various financial indicators over at least the preceding 15 years. The GLC transformation programme adopted a holistic approach which aimed not only to increase shareholder value, but also to benefit all key stakeholders, including customers, the labour force, suppliers, and the bumiputera community. In addition, three main doctrines that governed the

transformation programme were (1) a national development foundation, (2) performance focus and (3) governance, shareholder value and stakeholder management (Razak, 2012). The important aspects of performance management included focusing on KPIs, performance reviews, rewards, and consequence management.

RESEARCH METHODOLOGY

Given the lack of studies on the CSFs of BSC implementation, particularly from the perspective of its diffusion, this study used the Diffusion of Innovation (DOI) Theory to integrate the facilitating factors of adopting and implementing the innovation. To empirically bridge the gaps in diffusion of innovation (DOI) theory within BSC literature, the current research used a case study approach. This approach is appropriate since it allows the researchers to gain an in-depth understanding amidst the complexity of the diffusion of BSC as suggested by Creswell (2013) and Singh and Arora (2018). Furthermore, the case study approach would enable the researcher to capture the context surrounding the phenomenon under study (Madsen et al., 2019; Wenisch, 2004; Miles & Huberman, 1994). This study used the explanatory case study approach to explain the BSC diffusion within the specified case study company.

According to Yin (2009, p. 4) “... *case study method allows investigators to retain the holistic and meaningful characteristics of real-life events...*”. Although the case study approach was central in this research process to enable an understanding of the adopting elements that shaped BSC implementation practice in a single organisation, it was not the intention of this case study to generate hypotheses. The case study involved a GLC that had the capacity to thrive in a dynamic business environment. Scapens (1990, p.265) suggests that the researcher’s intention determines the appropriate classification:

...Theory is used in order to understand and explain the specific, rather than to produce generalisations. If available theories do not provide convincing explanations, it may be necessary to modify them.

Data triangulation was used to collect evidence about the case company. Multiple sources of evidence allow corroboration between different types of evidence to form themes or categories (Creswell & Miller, 2000) and as such will enhance the study’s construct validity. Data collected through multiple sources of evidence provide converging lines of inquiry. This suggests that studies that use multiple sources of evidence are more highly rated in terms of their overall quality compared to those which rely only on a single source of information. In-depth interviews are used to elicit responses to enquiries. Interviews are considered as one of the most vital sources of information when conducting a case study (Yin, 2009). In the present study, seventeen interviews were conducted with different personnel from various levels and departments who are directly involved in the BSC implementation. Therefore, the interview on these personnel allows for good illustrations of key research issues highlighted in the present study. The average time of each interview was one hour and thirty minutes. The longest interview was with the General Manager of Transformation Management Office (TMO). Owing to his direct involvement in the company’s overall BSC implementation, he was a useful source of information that was relevant for this study. Furthermore, besides being a pioneer in the development of KPIs, he was also tasked with the setting up of the TMO team.

Minichiello & Kottler (2010) suggests semi structured interviews that involve a fluid interactive engagement process within the individualized context. Hence, in this study, probing questions were posed in semi structured interviews to obtain a deeper understanding of the phenomenon under study. The interviews covered context and scopes, as well as critical success factors of the implementation. All the semi-structured interviews were recorded (with permission) and transcribed into summary sheets. During the interview sessions, the researcher also wrote down important key points for back-up purposes. In the current study, the researcher was allowed to observe a few meetings. The meetings included target setting, BSC and performance indicator meetings held by the Performance Management and Transformation Management Offices at the case company. The researcher was expected to be actively involved in one of the meetings with the Performance Management Office. During this meeting, the researcher was asked to participate by giving suggestions on how to work towards achieving KPIs. This formal observation enabled the researcher to gain access to groups that were otherwise inaccessible to the study, thus giving the researcher the opportunity to perceive reality from the viewpoint of an insider (Yin, 2009). As suggested by Yin (2009), the researcher's formal observations were supported by passive observations. These included observations on the work culture, the case company's working environment, information shared, and communication with other employees. The researcher made field notes from both these formal and informal observations. Bryman (2012) suggests several tactics in taking field notes. They include making mental notes when it is inappropriate to take notes and jotting brief notes as quickly as possible after seeing or hearing interesting occurrences. The full notes should be written the latest by the end of the day, especially those concerning the parties involved, and what prompted the exchange. To enhance construct validity (Yin, 2009; Maykut & Moorehouse 1994), this study also reviewed the company's BSC related documents such as the companies BSC circulars, GLCs Transformation Manual, Blue Book, internal magazines, briefing hand outs and other relevant documents. The qualitative data analysis involved a thorough examination of the data which was followed by formation of initial codes. These codes are further analysed to establish themes or patterns. Throughout the data analysis process, several rounds of coding were conducted resulting in the final refined coding scheme. The code refinement enabled the researcher to subsequently formulate findings statements. Following the write up of key findings, a procedure called "member checks" was conducted to ensure trustworthiness of the qualitative data already collected. The interviewees were contacted through emails and provided with the draft findings for them to validate. Upon receiving the responses from the interviewees, several key conclusions were drawn. During this stage, the findings were linked to insights and the literature as suggested by Bloomberg and Volpe (2008). Despite the weaknesses in terms of statistical generalizations, this qualitative phenomenology study offered opportunities for in-depth observation and an analysis of the conduct of BSC implementation.

FINDINGS

Background of the Case Company

CB was a GLC with eleven operating subsidiaries. Its core activities consisted of management, maintenance, and operations of airports, while the non-core activities involved

airport retail business, hotelier services and agricultural/horticultural services run by its subsidiaries. CB also provided airport management services to several international airports through joint-venture arrangements with operators in several countries including India, Turkey and the Maldives. CB was formerly a government entity whose focus was not solely on making profit but, more importantly, to provide aviation infrastructure services to the country. CB was privatised on 30 November 1998 to fulfil the agenda of improving services in the airport industry and at the same time inculcate a commercial culture within the company. The privatization exercise focused on changing the business culture; it aimed at improving its financial performance by providing better services to customers as well as reducing operational costs. As part of CB's effort to develop into a commercial entity, a new management team was formed in 2003 to transform CB's operations and inculcate a commercial culture, focusing both on providing good services and generating profit.

Even though CB had a new objective, i.e., to generate profits, the existing government culture still prevailed and hindered efforts at fulfilling both the profit making and social obligation objectives. CB was very much involved in the Malaysian government initiative in introducing Government-linked Companies Transformation Programme to inculcate a high-performance culture among GLCs. Since May 2004, CB had been part of the government's initiative to boost the performance of GLCs to be at par with or better than its regional peers as well as companies in the private sector. The Transformation Programme was aimed at improving the performance of GLCs so they would have a competitive edge. The Government-linked Companies Transformation programme was the main driver of CB's transformation into a regional champion (PCG, 2014).

Critical Success Factors of BSC in CB

An analysis of data revealed five themes as the critical success factors (CSFs) of BSC implementation within a GLC. The five CSFs are: (1) adopter characteristics; (2) organisational structure; (3) innovation champion; (4) perceived BSC attributes, and (5) types of innovation decision.

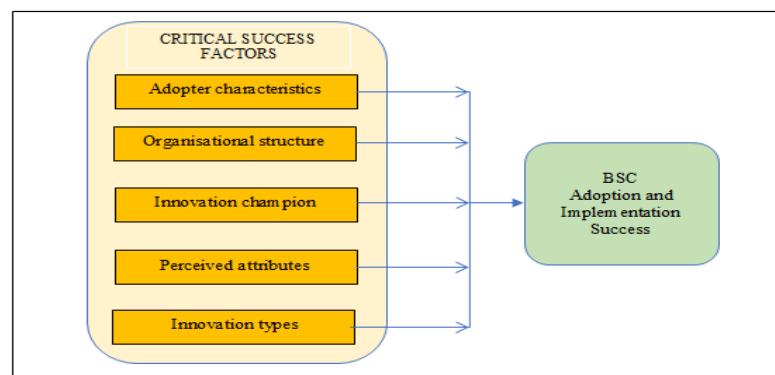


Figure 1
CSFS FRAMEWORK FOR BSC ADOPTION AND IMPLEMENTATION

Adopter Characteristics

Adopter characteristics refer to attributes that are specific to the adopting organisation (Askarany, 2006). Table 2 provides the characteristics that facilitated BSC implementation by CB,

namely strategic planning, top management support, communication channel, and change of organisational culture.

Adopter Characteristics	Components
Strategic planning	Budget and budgetary control Adequate facilities and financial resources Human resource capabilities
Top Management support	Management Commitment Management Initiatives
Communication channels	Information technology Interpersonal communication
Change of Organisational Culture	Shared values Staff exchange

Strategic planning was viewed as very important in BSC implementation. The strategic planning involves the planning process of specific organisational goals, objectives, and detailed action plans to ensure that the implemented strategies will achieve organisational objectives. In CB, the person responsible for overseeing CB's strategic planning was the Chief Strategic Planning Officer. Another adopter characteristic is top management support to ensure that innovations are successfully implemented. The support is especially critical when there were many obstacles to embracing changes. Top management needs to be highly committed and disciplined to facilitate changes and to carry out initiatives to energise company culture and foster alignment with the new vision (Parmenter, 2010). This view is also supported by Rogers (2003) who points out that top management support consists of top management commitment and top management initiatives. The top management in CB was committed to providing adequate resources to improve performance. The development of the Dashboard, the use of the SAP system and other initiatives in the case firm facilitated BSC implementation. Additionally, the top management was able to clearly communicate the BSC mandate to the entire firm, as reflected in CB's electronic bulletin.

Channels of communication, including information technology and interpersonal communication, play a critical role in the implementation of the BSC within CB. This included the mass media and interpersonal communication of messages between individuals, as noted by Rogers (2003). The management realised it was crucial for everyone to understand the importance of BSC implementation. When employees knew that their performance would be evaluated using BSC perspectives, they would work towards achieving their KPIs so as to enjoy tangible benefits including bonus or salary increment. Effective communication enabled employees to also understand the need to work as a team. It was through these frequent interactions that employees eventually accepted the changes brought in by the management. Finally, the change of organisational culture in CB from a silo work culture to a transformed teamwork culture played an important role towards successful BSC implementation.

Organisational Structure

Organisational structure, in the form of size, hierarchical level, centralisation, formalisation, and the Transformation Management Office (TMO), was found to influence the success of CB's

BSC implementation. CB was considered a large organisation with eleven subsidiaries and more than 8,600 employees (Annual Report, 2012). Being a large company gave CB the advantage of having strong financial support and it was thus able to set up infrastructure such as IT and training programmes to facilitate BSC implementation. This is consistent with Hendricks et al. (2012) who suggest that the success of BSC adoption is significantly related to the size of an organisation. Apart from size, the relatively simple hierarchical level of CB, consisting of five layers (Figure 1) facilitated the dissemination of information and monitoring within the organisation as it decreases uncertainty through regularity and stability.

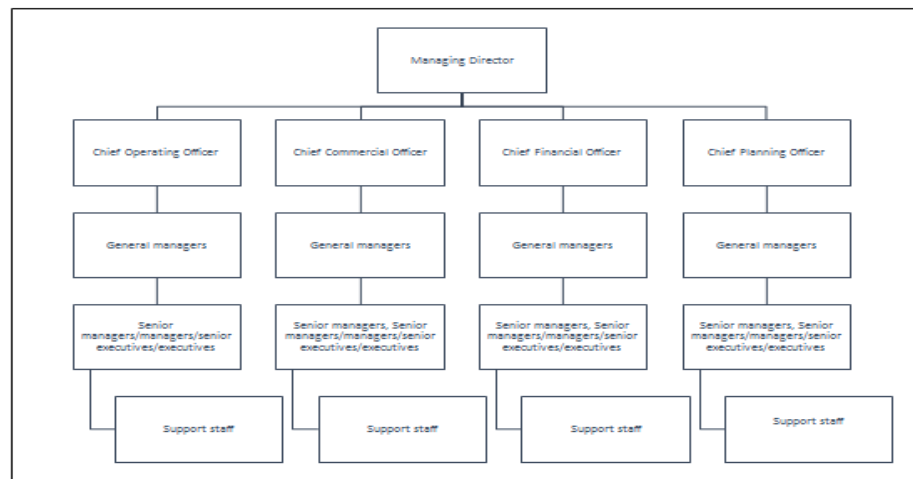


FIGURE 2
HIERARCHICAL ORGANISATIONAL STRUCTURE IN CB

As shown in Figure 1, the first three layers were the top management, from where directives cascaded down to ensure that the BSC was implemented properly. Additionally, monitoring of the implementation became easier with clear reporting to the Chiefs Level. This is consistent with Zainon et al. (2020) which suggests that a more visible reporting leads to transparent governance and trust from stakeholders. As there were several Chiefs and General Managers after the CEO, the workload of implementing and monitoring the BSC became less burdensome for each individual manager. Another CSF of BSC implementation in CB is the centralisation of major decisions at the Headquarters. Review of company documents relating to the BSC showed that the decision regarding the corporate BSC was approved by the Managing Director and Board of Directors before it was cascaded down to other staff members. With the centralised structure, the accountability of each individual employee was very transparent. Centralisation also meant that monitoring of the staff was easier. CB was able to pinpoint the individuals who did not play their respective roles. Thus, transparency and accountability helped each employee do his or her part to ensure that the BSC was implemented successfully.

In addition, formalisation within CB's organisational structure also eased BSC implementation. As a GLC, CB was very much formalised. Both interviews and documentary evidence indicated that CB emphasised adherence to its rules and procedures. For example, for any new project to be launched, it had to go through procedures such as unit discussions, where the proposals would be challenged at the department level. Once the new idea was supported, it would be brought to a Cross Functional Team which consisted of personnel from various departments. Finally, approval from the Board of Directors was needed before the innovation or new idea could

be implemented. With regard to BSC implementation, all BSC related meetings and discussions had to be reported to the immediate person in charge. CB's employees were oriented to the formalised structure and they were expected to follow management's direction. As a result of this formalised structure, the initial resistance to BSC implementation was mainly muted.

Innovation Champion

The third CSF for BSC implementation was the role of the innovation champion. Rogers (2003) points out that "an innovation champion plays a significant role in boosting a new idea in an organisation". The innovation champion has a high position in an organisation, analytical and intuitive and must possess good interpersonal and negotiating skills. In relation to CB, the GM of TMO was tasked with the implementation of the BSC within CB. He was responsible for designing the Human Performance Management (HPM) framework for the top management prior to the introduction of GLC Transformation Programme. After the GLC Transformation Programme, the GM was again assigned to develop a comprehensive performance measurement framework, working closely with consultants to ensure that the BSC would be successfully implemented within the company. At the initial stage of BSC implementation, the GM had to convince the top management of the need to implement the BSC. The GM acted as a bridge between the top management and the middle managers to facilitate a mutual understanding of the necessity for BSC implementation. The General Manager of TMO explained his role:

Management awareness is important, so is the communication with other levels of staff. One way is having road shows. When everybody is aware... it's easier to get their commitment.

The GM was also required to draft the proposal for BSC implementation (with assistance from the consultants), and present it to the Board of Directors for approval. The GM's role as an innovation champion was supported by the Senior Manager of Human Resource:

Since the beginning, the Transformation Management Office has been very committed; I can say that he is the champion. He is also responsible for the Blue Book initiative implementation.

Thus, consistent with Rogers (2003), the findings of the study indicated that the GM of TMO played a significant facilitating role in developing and promoting the BSC so that it was eventually successfully implemented.

Perceived Innovation Attributes

The findings indicate that perceived innovation attributes of BSC in CB consisting of relative advantage, compatibility, complexity, observability and trialability, helped make BSC adoption and implementation a success within CB. It was important for CB to experiment with the use of the BSC to enable the top management to fully understand and make relevant modifications to meet the company's needs before implementing the new tool throughout the company. These findings are consistent with Rogers (2003). BSC was viewed as having a relative advantage over other PMS (e.g., Performance Prism (Neely et al., 2001) in CB. Within its four perspectives, the BSC was instrumental in helping CB to be more focused in its business. Subsequently, CB was able to improve performance with better execution of strategies, with also the help of the Strategy Map. The BSC also proved its ability to provide double loop learning through revisiting and relooking at the company's strategies and activities to cope with changes,

developing new strategies, and modifying existing ones. This was confirmed by the General Manager of Audit Department:

Every year we change some indicators and measures in our KPIs. The KPIs set must be achieved by us. But the following year we will have other set [KPIs]...our KPIs are changed according to the feedback from various parties; the bottom and the top, meaning that we are improving yearly.

Another perceived attribute of BSC in CB was compatibility with the existing systems in CB. As such, the BSC was able to fulfil the requirements of the GLC Transformation Programme's Blue Book. While the Blue Book aimed to create value for shareholders, the BSC was adequately flexible to fulfil the needs of diverse stakeholders. During the early stage, however, CB's employees were not very clear about its implementation, thus resulting in some confusion. However, over time and after further explanation, they looked at their KPIs as motivating factors as they knew exactly what was expected of them at the end of each year. The BSC, being flexible and compatible with CB's needs, therefore facilitated its implementation within the company, thereby reflecting the compatibility attribute as suggested by Rogers (2003).

The implementation of the BSC within CB was regarded as complex only during the initial stage. A lot of effort and understanding among the staff were required in setting up the right measures and relevant indicators for the four BSC perspectives. The training during the initial stage was extensive and designed for CB's top management and TMO while the consultant provided guidance for the setting up of KPIs for various departments and level of staff. During the initial phase of BSC implementation, training on BSC was designed for the top management and TMO. Consultants provided guidance on setting the KPIs until CB was able to be on its own in terms of KPI setting. At the time of writing, the employees could easily work towards achieving their BSC KPIs owing to their experience gained through the years. The General Manager of TMO shared his views:

Those days our business plan was very thick, so communication was hardly effective. It was like okay, I know, and you know, and people hope the KPIs will cascade down. Do you think it was an easy job? Then came BSC, yes it was complex in the beginning, but BSC has a map, where we can prepare on one page. Anybody can refer to that; no need to read like a research report anymore. Measurement too, now it's easier because everything is in place. Not difficult anymore.

Thus, despite the difficulties during the initial phase of implementation, the employees perceived that the BSC as a performance measurement tool was easier to understand owing to its systematic and organised approach. Other critical success factors of BSC from the perspective of perceived attributes are observability and trialability. According to information gathered from interviewees, BSC adoption and implementation was observable since it was well communicated to CB's employees through the company's IT infrastructure network (electronic media) and interpersonal communication. Information pertaining to KPIs and the BSC were easily accessible through emails, circulars, bulletins, the company's portal, and in formal and informal meetings. As a result, employees were able to relate their daily tasks to the BSC KPIs set by the management. Furthermore, before finalizing the current KPIs used in the BSC, CB underwent several stages of trial and error after holding brainstorming sessions with the top management. The discussions were centred on critical issues related to BSC implementation such as the objectives of the BSC, strategies on deploying the BSC, and potential problems that might arise from its implementation.

This showed that CB's top management was very open to the idea of adopting the BSC due to its flexibility and its being easily understood by the adopter.

Types of Innovation Decisions

The types of innovation decisions play an important role in ensuring the success of BSC implementation in CB. Innovation decisions can either be based on authority or optional in nature. It is generally agreed that a strategic PMS and BSC would improve decision-making processes of an organisation. The former could be used to gather useful data for top management to process and interpret both at individual and team levels, and subsequently be translated into action (Gimbert, Bisbe, & Mendoza, 2010). The MD and the top management team believed that the adoption of the BSC would bring positive outcomes for CB. This view is also echoed by various studies on Performance Measurement Systems that focus on the BSC. Within CB, it was found that the MD played a significantly influential role in ensuring the success of the implementation of the innovative tool, specifically, the BSC. The MD uses his authority to encourage its General Managers to identify advanced governance mechanism to enhance further the performance of CB. The MD realizes that the current performance measurement might not be sufficient to help the company achieve its evolving and higher aspiration of both profits and performances. According to the Senior Manager of Engineering:

When you are in a company which is profit-driven, or you are concerned about the bottom line, there must be a performance measurement system which is strategic and holistic.

Even though the idea of BSC implementation was not directly mooted by the MD, he played a major role in facilitating the BSC effective use of BSC adopted and implemented. Hence the authoritative type of innovation decision in CB represents one of the critical success factors for successful BSC implementation. Despite the MD having a significant role in facilitating the implementation of the BSC, decisions on how to achieve and what needed to be done to support BSC implementation were also in the hands of the respective General Managers. The empowerment assigned to each GM included the leeway to make optional innovation decisions in which they could accept or reject an innovation presented to them. The GMs were given the reins to conduct and train their own employees to achieve the assigned KPIs and also to improve individual performance. The training was conducted by both the HR and the respective department. As mentioned by the Senior Manager of Human Resource Department:

The training needed to strengthen BSC implementation was either directly or indirectly conducted by us [HR] or the respective departments. For example, they will come to us and say...okay this year we need to organise this and that training for our staff. However, the letter to arrange the training will be issued by us and they will run the training on their own. That is how we help to reinforce the use of BSC.

Such an optional type of innovation decision is strongly influential towards a successful implementation (Rogers, 2010).

CONCLUSIONS

This study aimed to examine the critical success factors (CSFs) in the adoption and implementation of BSC from the perspective of diffusion of innovation theory within the selected GLC in Malaysia. Key findings of this study suggest that five factors consisting of adopter characteristics, organisational structure, innovation champion, perceived innovation attributes and the types of innovation decisions are the CSFs of BSC implementation in GLCs. Adopter characteristics relate to strategic planning, top management support, communication channel, and change of organisational culture, all of which have been found to facilitate BSC implementation in CB. In terms of organisational structure, even though the structure is hierarchical, it did not inhibit the implementation of BSC due to the orderly set-up facilitated efficient reporting, controls, and authority. Apart from that, the role of innovation champion played by the General Manager of Transformation Management Office was essential. Perceived attributes of innovation, such qualities as relative advantage, compatibility, complexity, observability, and trialability helped to make the BSC adoption and implementation a success within CB. Finally, successful BSC implementation in CB relied on the types of innovation decision. These CSFs BSC facilitates improvement of performance measurement as a governance mechanism. The findings from this study would be useful to practitioners since the data were gathered from an actual organisational setting through an in-depth case study. This acts as a guidance to other organisations which intend to or have already adopted BSC to emulate best practices as suggested by this study. Nevertheless, the case study research methodology has limitations. It provides little basis for scientific generalization as it involves only a limited sample size. However, case study has a unique strength due to its ability to deal with a full variety of evidence-documents, artifacts, interviews, and observations. Future research may conduct a quantitative methodology or mixed method research to obtain more comprehensive findings with regards to BSC implementation.

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