

EVOLUTION OF FLEXIBLE STRATEGY GAME-CARD: A FRAMEWORK ROOTED IN DUAL PERSPECTIVE OF PERFORMANCE

Neetu Yadav¹, Sushil² & Mahim Sagar³

***Abstract:** Integration of non-financial measures in performance measurement had brought resurgence in performance management systems for enterprises and emerged as an important area of research in last two decades. Balanced scorecard had made a contribution to think beyond monitoring and controlling the performance to linking and aligning it with strategies and long-term objectives of the firm. This framework includes customer orientation to some extent but major emphasis is still remained on the view point of the enterprise. This paper is an attempt to highlight the evolution of flexible strategy game-card, a framework which is rooted in dual perspective of performance and it tries to synergize enterprise and customer perspectives to bring out a holistic picture of performance. The theoretical roots of the framework are being discussed in this paper which come from Situation-Actor-Process Learning-Action-Performance (SAP-LAP) framework, balanced scorecard, stakeholder theory and flowing stream strategy crystal. This paper also presents an illustration of using flexible strategy game-card for an enterprise.*

Keywords: dual perspective of performance, evolution, flexible strategy game-card, strategic performance management

¹ Research Scholar, Department of Management Studies, Indian Institute of Technology Delhi
neetu.yadav@dms.iitd.ac.in, neetu.21.yadav@gmail.com

² Professor, Department of Management Studies, Indian Institute of Technology Delhi
sushil@dms.iitd.ac.in, profsushil@gmail.com

³ Assistant Professor, Department of Management Studies, Indian Institute of Technology Delhi
mahimsagar@gmail.com

“It is more important to do what is strategically right than what is immediately profitable.”

- Philip Kotler

Introduction

The annual reports and financial figures can't predict the real health of the firm. The lacuna of traditional financial performance measurement system had been highlighted in the literature by many researchers and practitioners (Skinner, 1974; Hayes and Abarnathy, 1980; Camp, 1989; Kaplan and Norton, 1992). They had highlighted some shortcomings of this performance measurement system as encourage short-termism, lack of strategic focus, lack of data on quality, responsiveness and flexibility, and customer focus. Post 1980's era had brought the major revolution in the performance measurement system of enterprises. Robert Eccles (1991) made a prediction in his paper named “The performance measurement manifesto” that “within the next five years, every company will have to redesign how it measures its business performance.” This seemed fairly true and the quotes of Kaplan and Norton highlighted the need to look beyond financial measures:

“The traditional financial performance measures worked well for the industrial era, but they are out of step with the skills and competencies companies are trying to master today” (Kaplan and Norton, 1992).

Balanced scorecard (BSC) (Kaplan and Norton, 1992) is a strategic performance management framework which brings the integration of financial and non-financial perspectives for measuring and monitoring the performance. The framework is dominantly used by the organizations to measure the performance but gradually the criticism of BSC had come in picture where researchers argued that not all the stakeholders had been included in the framework and static and linear nature of the framework (Brignall, 2002; Norreklit, 2000), causality linkages among the four perspectives were problematic, some crucial areas need to be balanced as balance of enterprise and customer factors, balance of continuity and change forces, balance of reactive and proactive drivers, balance of internal and external actors and balance of internal and external processes (Sushil, 2008).

These limitations had rooted the seeds of a strategic performance management framework which is not supposed to be only a strategy deployment tool; rather it should support strategy formulation and execution and highlighted the need of strategy game- card rather than simply scorecard, which can be helpful for playing the strategy game and scoring

the performance in the game and the mental model of flexible strategy game-card had been evolved (Sushil, 2009a).

The objective of this paper is to highlight the evolution of flexible strategy game-card in terms of the theoretical roots which helps to bring an integrated and holistic framework of strategic performance management. The structure of the remainder of the paper is as follows: The first section presents the evolution of balanced scorecard (BSC) and its critique which highlights the need of a new holistic and dynamic performance management framework. The next and most important section of paper highlights the evolution of new performance management framework named as flexible strategy game-card by discussing the theoretical roots of the framework which come from BSC, stakeholder theory, flowing stream strategy crystal, and situation actor process- learning action performance (SAP-LAP) framework. A brief overview of this evolving framework is also being presented in this section. The next section presents an illustration of application of flexible strategy game-card for a typical Indian telecom service provider firm which helps to bring more clarity about the application of the framework. The paper is being concluded by highlighting the important issues come out about the framework from the discussions here.

Balanced Scorecard: Evolution and Critique

Kaplan and Norton (1992) devised balanced scorecard- a set of measures that gives top managers a fast and comprehensive view of the business. BSC is a balanced approach to performance measures as it complements financial measures with operational measures as: customer satisfaction, internal processes, organization's innovation and improvement activities which are the drivers of future financial performance. BSC allows managers to look at business from four important perspectives (Kaplan and Norton, 1992):

- How do customers see us? (Customer perspective)
- What must we excel at? (Internal perspective)
- Can we continue to improve and create value? (Innovation and learning perspective)
- How do we look to shareholders? (Financial perspective)

BSC is the foundation of an integrated and iterative strategic management system which enables a company to align its management processes and focuses the entire organization on implementing long-term strategy (Kaplan and Norton, 1996). The BSC claims to fill the gap

between development of strategy and its realization by managing strategy in a four step process:

- Translating the vision;
- Communicating and linking;
- Business planning; and
- Feedback and learning.

This framework looks superior than existing performance management systems as it beings with the development of strategies for the firms. The strategy map is a building block in designing BSC which helps to define strategy's premises and shows cause and effect links by which specific improvements create desired outcomes (Kaplan and Norton, 2000). This is helpful for the design of a management system to create a strategy-focused organization. Kaplan and Norton (2001) had presented five principles to define strategy-focused organization which changes the focus of BSC from performance measurement to strategy and organization alignment. The principles are:

1. Translate strategy into operational terms;
2. Align the organization to strategy;
3. Motivate to make strategy everyone's job;
4. Govern to make strategy a continual process and;
5. Mobilize change through executive leadership.

BSC has gained worldwide acceptance as a strategic management tool and in 1997, *Harvard Business Review* had listed it as one of the 75 most influential ideas of 20th century (Bible *et al.*, 2006). The dominance of BSC can be seen that between 30 and 60 per cent of firms have adopted BSC (Rigby, 2001; Speckbacher *et al.*, 2003; Marr *et al.*, 2004). Some examples of the first companies to implement BSC successfully were Mobil Oil North America Marketing and Refining Division, CIGNA, Chemical Retail Bank, and Brown & Root Energy Services' Rockwater Division (Kaplan and Norton, 2001). Other large company users included Aetna, Amoco Corporation, Bellsouth Communications, Sears, Sprint, and Dow Chemical (Manas, 1999). Mobil Oil NAMRD moved from being the last in profitability ranking in its industry in 1992 to being ranked number one in 1995 after implementing BSC. Furthermore, Mobil Oil had profits 56 per cent greater than the industry average (Kaplan and Norton, 2001). Besides this, the dominance of BSC and Kaplan and Norton in the management literature can be emphasized by the fact that their 1992 HBR article got around

7000 citations. The framework has become so popular that since 2000, many software companies had partnered with consultants to develop balanced scorecard softwares and databases that collect and report performance measurement results for firms (Sushil, 2009a). Now, the strengths and criticism of BSC are briefly outlined as follows:

Strengths of BSC

The literature highlighted the following strengths about BSC:

- BSC has evolved as an integrated framework for strategic performance management including financial and operational measures for performance.
- BSC helps to align customer needs and business objectives and building reward systems to achieve targets.
- BSC is advocated to be balanced on financial and non-financial measures, leading and lagging indicators, short and long-term objectives and external and internal performance perspectives (Sushil, 2008).
- BSC forces managers to develop a clear and shared view of future and what are the clear levers and means to achieve those objectives (Epstein and Manzoni, 1998).
- BSC focuses on limited numbers of critical measures and thus avoids to information overload (Kaplan and Norton, 1992).
- BSC helps senior executives to involve in strategic learning which consists of gathering feedback, testing hypotheses on which strategy is based and making necessary adjustments (Kaplan and Norton, 1996).

Criticism of BSC

Although the framework is dominantly used by the practitioners and academicians, but lots of criticisms are also brought out, some are as follows:

- BSC has not addressed the needs and requirements of all the stakeholders. Shareholders (financial perspective) and customers (customer perspective) had been emphasized but other stakeholders are largely neglected.
- BSC looks customer perspective in an implicit manner by looking customer satisfaction index only (Sushil, 2009a).
- BSC advocates a more closed system approach which is hard to implement in turbulent, volatile and competitive environment (Hamel, 1998; Keely, 1999).

- BSC claims to identify cause-and-effect relationship among different perspectives but Norreklit (2000) found these relationships as problematic and static.
- The other criticism of BSC is clustering or grouping all the measures in four perspectives as it is very difficult for many firms to translate these measures in unique situations (Kennerley and Neely, 2000).
- BSC focuses primarily on top down performance measurement which makes double loop learning difficult (Atkinson *et al.*, 1997).
- BSC does not monitor competition and technological developments. This shows the focus of the model is static rather than dynamic (Norreklit, 2000).

Evolution of Flexible Strategy Game-card: A New Performance Management Framework

The critique of BSC highlighted the needs to bring a truly balanced, integrated and dynamic performance management framework. One of the attempts have been made by Sushil (2010), who had proposed a new performance management framework named as ‘flexible strategy game-card’. This section presents the theoretical roots of this framework which help to understand the evolution of this framework. The brief overview of the framework has also been presented.

Theoretical Roots of Flexible Strategy Game-card

Flexible strategy game-card is an evolving performance management framework which looks the performance from two perspectives, i.e. enterprise perspective and customer perspective. How did this framework evolve? What are the theoretical roots of strategy game-card? The answers of these questions will be addressed in this section by addressing theories which led the seeds of strategy game-card. Figure 1 shows the pictorial presentation of the roots of flexible strategy game-card.

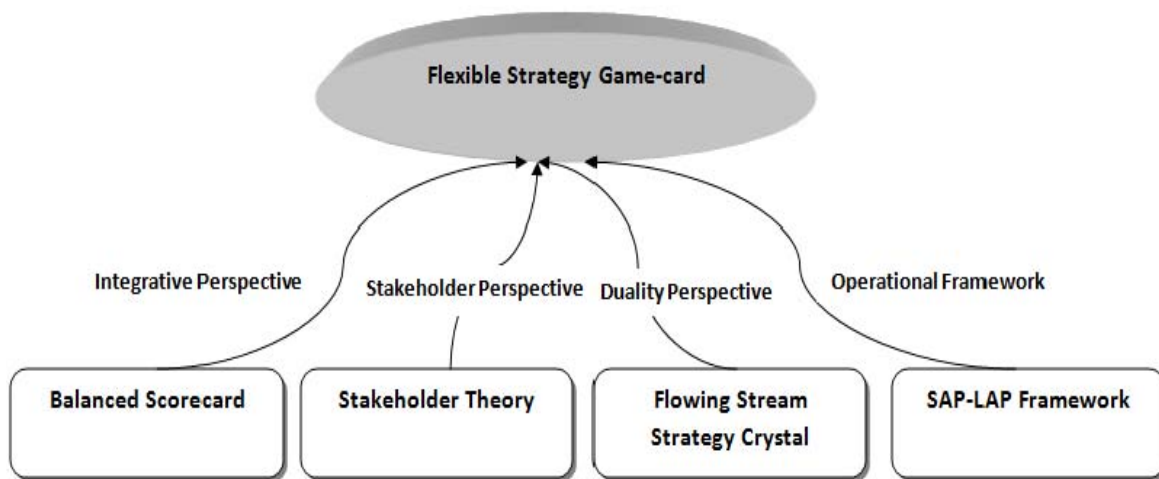


Figure 1: Theoretical Roots of Flexible Strategy Game-card

i. Integrative Perspective (BSC)

Integration to bring financial and non-financial measures, short and long-term objectives, leading and lagging performance indicators and internal and external performance measures in a comprehensive framework has come from BSC. This framework has brought the revolution in performance measurement system for enterprises by introducing balanced approach of financial and operational performance measures. Sushil (2009a) has identified some aspects which need to be balanced in BSC which are balance of enterprise and customer factors, balance of continuity and change forces, balance of reactive and proactive drivers, balance of internal and external actors and balance of internal and external processes. Flexible strategy game-card makes an attempt to balance these factors as these are also very crucial factors for higher performance results.

ii. Stakeholder Perspective (Stakeholder Theory)

Stakeholder theory addresses the ‘principle of who and what really counts?’ (Freeman, 1984). The theory addresses who (or what) are the stakeholders of the firm? And to whom (or what) do managers pay attention? Freeman’s definition of stakeholder says, “Any group or individual who can affect or is affected by the achievement of organization’s objectives” (1984: 46). Different internal and external stakeholders of any firm may be customers, employees, suppliers, shareholders, government bodies, political groups, trade associations, communities, associated corporations and the public at large. Performance management frameworks had addressed different stakeholders but there is a lack of a framework that considers all the stakeholders. Flexible strategy game-card considers all the stakeholders under two perspectives, i.e. enterprise perspective and customer perspective. Enterprise perspective includes all the major internal and external actors related to enterprise and customer perspective explicitly in-corporates customer factors to enrich strategy formulation and implementation processes.

iii. Duality Perspective (Flowing Stream Strategy Crystal)

Continuity and change are hallmark of strategic thinking all through. The strategic management of change can be better leveraged with clear understanding of continuity forces for the enterprise. Confluence of continuity and change forces are very crucial for enterprise for better strategic management. Flowing stream strategy framework (Sushil, 2005) deals with these forces so as to effectively relate enterprise and customer factors with continuity and change forces. Graetz and Smith (2009) had also highlighted the importance of managing the balance between continuity and change forces. For any enterprise, continuity and change forces present current reality whereas customer and enterprise factors depict the composition of the strategy. These four components had been portrayed as flowing stream strategy crystal (Sushil, 2009c) which is shown in Figure 2. Bhat *et al.* (2011) had used this framework to analyze the complex dynamic of innovation in Moser Baer Industries Ltd. (MBIL), one of the world’s largest manufacturers of optical storage media.

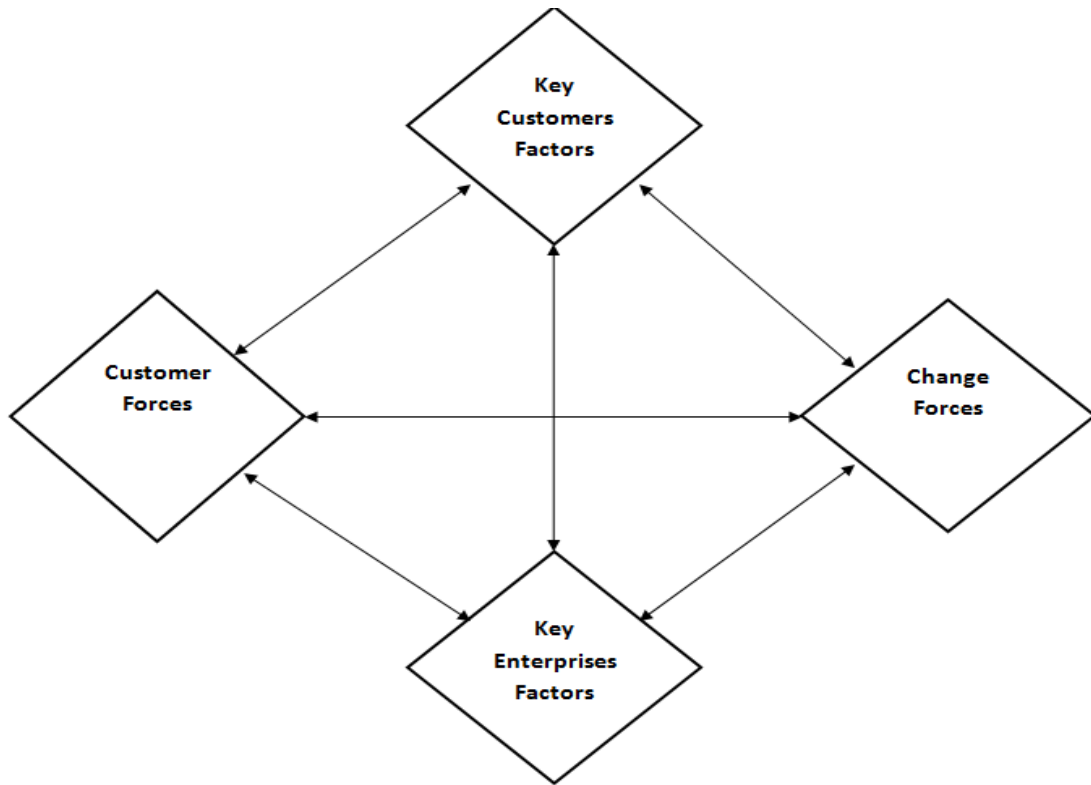


Figure 2: Flowing Stream Strategy Crystal (Source: Sushil, 2009c)

Duality theory says that two opposing or contradictory forces should be balanced (Jackson, 1999). Flowing stream strategy framework follows this theory by bringing confluence of continuity and change forces. The bases of dual factors related to performance for strategy game-card comes from flowing stream strategy crystal where changing situation will be addressed by continuity and change forces which bring dynamics in strategy and enterprise and customer factors help to define strategy in actionable form. This helps to bring dual perspective of performance in flexible strategy game-card (Sushil, 2009b).

iv. Operational Framework (SAP-LAP Framework)

The roots of operational aspects of strategy game-card come from SAP-LAP (situation actor process-learning action performance) framework (Sushil, 1997, 2000, 2001). BSC has been criticized because of its static nature as in the turbulent and competitive scenario, situation plays an important role in strategy and performance of enterprise. Strategy game-card can be considered as a dynamic performance management framework as it incorporates interplay of situation as an operational aspect of framework. SAP-LAP framework is presented in Figure 3. This framework is widely used by researchers and practitioners (Suri and Sushil, 2008;

Chatterjee and Chaudhuri, 2010; Ghosh and Sahney, 2010; Pramod and Banwet, 2010) in many contexts and case situations.

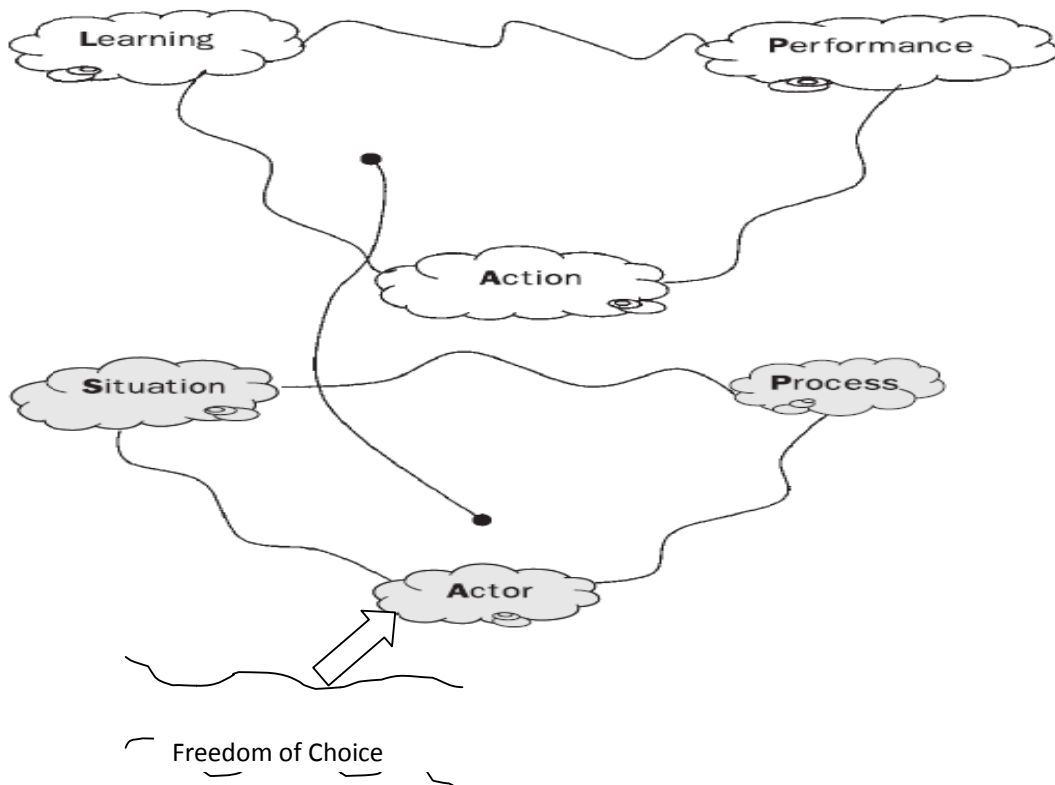


Figure 3: SAP-LAP Framework (Source: Sushil, 2000)

The other operational aspects of strategy game-card are actor, process and performance. Here, performance can be treated as a lagging factor. These aspects have also been taken from SAP-LAP as the interplay of situation, actor and process helps to analyze the context related to business and better interplay leads to better results which can be measured by performance measures or KRA (key result areas).

Overview of Flexible Strategy Game-card

Flexible strategy game-card is an integrated and holistic framework for strategic performance management which is rooted in dual perspective of performance. Framework considers the performance from two perspectives which are enterprise perspective and customer perspective. Figure 4 presents the broad framework which clearly exhibits the dual perspective and operational aspects of performance measurement.

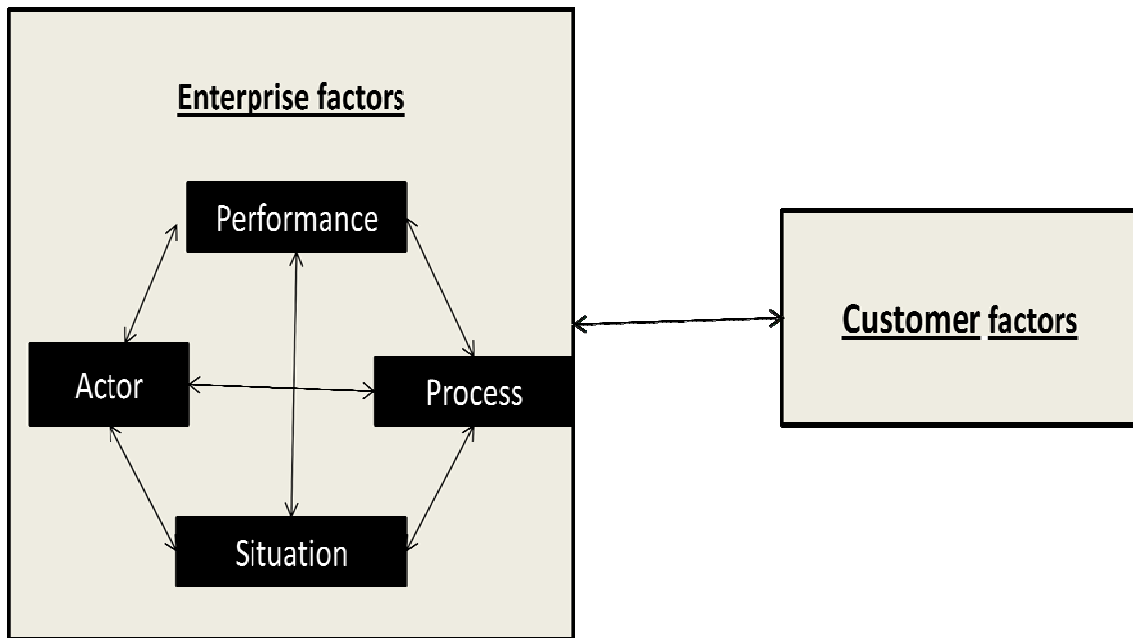


Figure 4: Flexible Strategy Game-card (Source: Sushil, 2010)

i. Enterprise Factors

Enterprise factors are related with SAPP (Situation-Actor-Process-Performance). Situation factors are important in volatile and competitive environment. These can work as reactive or proactive measures of strategy and can comprise of both internal and external situation. Internal factors are feedback about achievement of performance factors and represent strengths and weakness of enterprise. Some internal situation factors may be declining market share, poor financial health. External situation factors are linked with opportunities and threats in the business environment of the enterprise which may be globalization of market, intense competition etc.

Actors are the crucial factors for strategy formulation as well as strategy execution. Actors can be linked to both internal and external actors. The internal actors may be employees, leaders and the external actors for strategy game-card may be customers, society, shareholders, vendors, suppliers, alliance partners and investors.

Process factors are linked to strategy execution. The process factors may be dealing with both internal and external business processes. Some crucial strategic factors related to

internal process may be productivity, quality, and flexibility. Some important factors related to external process may be value creation through M&A, effectiveness of outsourcing etc.

Performance factors are outcomes of strategies which are KRA's (key result areas) and treated as 'Lag factors'. Performance factors may be financial and non-financial. Financial performance factors may be ROI (return on investment), revenue growth, market share etc. Non-financial performance factors may be shorter cycle time, on-time delivery.

ii. Customer Factors

Customer factors, linked to strategy game-card, consider the performance of an enterprise from customer's view point. Customer factors related to performance may be customer offerings, customer relationships and value added to customers. Some strategic factors offered to customers may be speed, choice, connectivity, cost etc.

Playing the Strategy Game-card

Sushil (2010) suggested playing strategies with strategy game-card by following steps:

- Develop Total Interpretive Strategy Map (TISM of Strategy factors)
- Play the strategy game in terms of factors and their targets
- Score the performance of game
- Change the strategy game during review
 - Periodic
 - Warning signals
 - Examine change with continuity so that vital continuity is not lost
 - Prepare factor strategy diagram for review points
 - Reexamine the crystal

Application of Flexible Strategy Game-card: An Illustration

For developing a better understanding of strategy game-card, an attempt is made to use this framework for strategic performance management for one of the Indian telecom service providers firms. Telecom industry has been chosen for the study as it is one of the few sectors of India which has witnessed a high growth rate. The sector is growing at the speed of 45 per cent during the recent years (DoT website). According to CIOL (2009), Indian telecom sector

is contributing more than 1.5 per cent to GDP of the country. The teledensity which was 7.02 per cent in March, 2004 increased to 53.46 per cent in March, 2010 and 66.17 per cent in December, 2010 (DoT Annual report, 2010-11).

For a hypothetical telecom service provider firm, the performance measures have been identified from the literature and strategy game-card is taken as a basis for categorizing those measures. Tables 1 and 2 exhibit the performance measures for a telecom company from enterprise and customer perspective respectively.

Table 1: Performance Measures for Telecom Service Provider Firm (Enterprise Perspective)

Elements	Performance Measures	References	Explanation
Situation	P1:Level of competition	DoT annual report, 2009-10	Because the environment is so volatile, the situation factors which affect the telecom company are technological advancements(WiMax, mobile banking),intense competition(External Situation) and regularly declining ARPU,MOU (Internal Situation)
	P2:Technology adoption	www.telecomcircle.com (2011)	
	P3: ARPU	DoT annual report, 2010-11	
Actor	P4:Teledensity growth	India Brand Equity Foundation (2010)	Different actors for telecom companies are Department of Telecommunication, TRAI, all telecom operators (External Actors), employees, , customers, alliance partners (Internal Actors)
	P5:Growth in subscribers		

Process	P6:Value creation through mergers and acquisitions P7:Quality of services	Krishnakumar (2010)	New VAS architecture (Internal Process), mergers and acquisitions (External Process) are the process helpful for the telecom company to execute the strategies.
Performance	P8:Return on total assets P9: Market value P10: Net profit margins	Khan and Jain (2011)	These are measures to measure the performance of the telecom service provider.

Table 2: Performance Measures for Telecom Service Provider Firm (Customer Perspective)

Elements	Performance measures	References	Explanation
Customer	P11:Customer relationship	Sushil (2010)	These measures help to see the performance of an enterprise from customer view point.
	P12:Customer offerings	Svendsen <i>et al.</i> (2011)	

The illustration presented here gives a basic understanding of application of flexible strategy game-card for any firm. These measures can be further used to build conceptual framework of strategic performance management for any enterprise or industry. There may be some performance measures common to different sectors whereas there may be some measures peculiar to the sector. A holistic and generalized framework for strategic performance management can be developed by taking care of general performance measures only whereas industry specific framework can be developed by incorporating both general and specific performance measures.

Discussions and Conclusion

In the competitive and globalized world, it is quite important to analyze how the strategies of any enterprise are working to achieve better performance results. Here, strategic performance management comes into picture. BSC is a strategic management framework which is dominantly used by the enterprises all over the globe. This paper presents the strengths and criticism of BSC which lead the requirements of a new holistic, integrated and dynamic performance management framework. Flexible strategy game-card attempts to bring a truly balanced performance management system.

This paper discusses the theoretical roots of flexible strategy game-card which help to understand the evolution of this framework. Some issues identified in the paper can be summarized in the following points:

- Strategy game-card incorporates situation factor as its operational aspect which highlights the dynamism of the framework.
- The framework highlights the importance of stakeholders for any enterprise which have a crucial impact on the performance of the firm. The most important stakeholder, i.e. customer, most of performance management frameworks look them as customer satisfaction index, customer retention but there is a need to re-look this aspect in an explicit manner by highlighting customer relationships and customer offerings as a central focus of strategy and this attempt has been made by strategy game-card.
- Strategy game-card highlights the need to think beyond scorecard and claims to support the whole cycle of strategy formulation and execution, thus helps to bring a game-card both for playing the strategy game and scoring the performance in the game.
- Strategy game-card can work as a powerful tool for developing strategic performance management framework for any enterprise, a sector or the industry as a whole.
- This framework may be helpful to move one step ahead in terms of performance management for the enterprise by not only monitoring and controlling the performance but also formulating, executing and making corrective actions in the strategies for better performance results.

This paper can be considered as a conceptual work to make better understanding of flexible strategy game-card by studying the theories which helped to plant the seeds of this evolving performance management framework. The dynamic nature, integrative perspective

and duality perspective of the framework help it to be considered as a holistic framework for performance management for the enterprise. The illustration presented in the paper aids the reader to identify the performance measures and use the operational aspects of the framework for any enterprise. So, now it's a time not to only score the performance but to play with strategies for better performance. It would require both empirical and case research to validate and interpret this new performance management framework in multiple contexts.

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