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A STUDY ON DESIGNING HR SCORECARD WITH SPECIAL REFERENCE TO AN AUTOCOMPONENT PRODUCTION COMPANY

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Abstract:

The essence of the competitive advantage has shifted from tangible assets to intangible ones. The focus is now on human capital and its effective alignment with the overall strategy of organizations. This is a new age for Human Resources. The entire system of measuring HR's contribution to the organization's success as well as the architecture of the HR system needs to change to reflect the demands of succeeding in the new economy. The HR scorecard is a measurement as well as an evaluation system for redefining the role of HR as a strategic partner. It is based on the Balanced Scorecard framework developed by Kaplan and Norton and is set to revolutionize the way business perceives HR. In this study, the researcher has made an attempt to design the HR scorecard for an auto component manufacturing industry in Coimbatore. In the process it develops an evaluation framework based on the HR scorecard methodology and creates a HR scorecard system to measure the performance of the private manufacturing unit.

Introduction:

Human Resources as a strategic partner

Human Resources (HR) is normally the function which helps other parts of the organization create measurement and performance management systems for their operations. Too often "the cobbler's children go barefoot" and HR lacks its own performance measurement system. The general scenario in most companies is as follows. HR management teams have well-developed visions of their departments, their roles and responsibilities. Whereas human capital is an intangible asset and HR's influence on

firm performance is difficult to measure. Hence, in the current state of HR there is a clear rift between what is measured and what needs to be measured.

The HR architecture as a strategic asset

The focus of corporate strategy is to create sustained competitive advantage whereas that of HR strategy is to maximise the contribution of HR towards the same goal. Thinking about HR's influence on the overall strategy of the company requires one to look at all aspects of the HR architecture. The HR architecture describes the relationship of the HR

function, the HR system and the employee behaviour.

ABOUT THE COMPANY

The company is a leading manufacturer of component parts for automobiles in India and located in Coimbatore. The company has been a dominant player in the automobile component manufacturing industry since 1970 with a vision of commitment to produce and deliver quality products adhering to International Standards.

With a strong innovative base and commitment to Quality, the company has occupied a key position in both international and domestic market as suppliers to leading OEMs and after market. The company has a leading edge over the competitors on strong quality base and its technical competence. The vision of the company is to become a world-class company manufacturing world-class product, excelling in human relation. The company is an ISO9001:2000 firm and holds 60% of the Indian Market Share in the component it manufacturers.

REVIEW OF LITERATURE

LITERATURE REVIEW

1. **Becker, Mark Huselid, Dave Ulrich (2001)** in their book states that the HR (human resources) scorecard matches business strategy against HR deliverables and objectives to provide a statistical basis by which HR efficiency and contribution to strategy implementation can be measured. As such, the HR scorecard is a management tool which allows a business to:

1. Manage HR as a strategic asset and a source of competitive advantage
2. Quantitatively demonstrate HR's contribution to the firm's financial results and bottom-line profitability.
3. Create and measure the degree of alignment between the strategy of the business and its HR architecture.

When used effectively, HR scorecards link the things people do with the strategy of

the company. The HR scorecard also allows HR architecture to evolve which is measurement managed and systematic. And the HR scorecard allows the human resource function to fill a strategic role in the business – participating fully in the balanced goals of cutting costs and creating added value. In total, the HR scorecard makes it possible for HR to enhance its role as a strategic business asset.

2. **Dave Ulrich (2001)** affirms that HR scorecards are not panaceas. They will not cure a poorly run HR function. However, they do provide a means by which you can collect rigorous, predictable and regular data that will help direct your firm's attention to the most important elements of the HR architecture. Constructed thoughtfully, the HR scorecard will help the organization deliver increased value to its employees, customers and investors."

3. **Meghna Haridas** in her report shows that the HR Balanced Scorecard has made it possible for HR managers to understand how to align HR strategy with the overall business objectives. They are able to explain not only what they are tracking but also how they are performing on essential strategies for the business. Business environment and the objectives and strategies will continue to evolve, and HR managers will continue to be flexible and creative in supporting the changes. The value of the HR Scorecard as a tool is that it can get HR to the new goals and measures and through the process ensure continued learning and change management.

4. **Garrett Walker and J. Randall MacDonald (2001)** points that using the HR Scorecard. HR professionals tracked and analyzed turnover statistics, determined reasons for turnover, calculated the negative financial impact, prescribed solutions, tracked improvement trends, and showed dramatic results. In partnership with the business leadership in

targeted call centers, significant costs were avoided by reducing the regretted turnover

5. **Cipd, Harry Scarborough, Juanita Elias (2002)** explains that the HR scorecard makes the case for HR-based measurement systems to be clearly linked to the firm's strategic aims and values. The HR score card- measurement system that convincingly showcases HR's impact on business performance. They point out that although human capital measurement systems are designed to identify the sources or drivers of value, and more important factor is management's ability to demonstrate the importance of such measure

6. **Patience Mmetje Naves (2002)** explains HR score card is referred to as strategic measurement system that will use hard data to demonstrate HR's contribution to the bottom line. HR functions need to measure effectiveness which is used as diagnostic tools in managing services. Then company's measures are used as diagnostic tools in managing services. When companies measure the efficiency of the HR function, they usually rely on a series of quantitative measures (like cost, response time and volumes relative to inputs) and relate results to short-term HR activities.

7. **Mark A. Huselid (2003)** elucidates, the HR Scorecard argues that HR measurement systems must be based on a clear understanding of organizational strategy and the capabilities and behaviors of the workforce required to implement that strategy. Thus, an HR Scorecard is a mechanism for describing and measuring how people and people management systems create value in organizations, as well as communicating key organizational objectives to the workforce.

8. **ASL Consulting (2003)** in his report on HR score card, states that once integrated, the HR Scorecard aligns support functions with the business strategy illustrating the strategic impact of HR services and projects and enables HR to demonstrate its

value through more than short-term financial outcomes. Adopting the HR Scorecard as a strategic management system ensures that HR views all of its activities in terms of their contribution to the organization's goals. By developing a strategic program for measuring and managing Human Capital, HR executives have the opportunity to spearhead the development of better strategic management

9. **Edward E. Lawler, III (2003)** in his article focuses on the practices of medium and large U.S. corporations, as well as the relationship between those practices and the effectiveness of their performance management systems. Supported by survey findings, the authors identify practices that are highly correlated with effectiveness and used to a great extent by companies, as well as practices that are high in impact, but low in usage.

10. **Colleen O'Neill and Lori Holsinger (2003)** insists that effective performance management is always important, but given the current economy, it takes on added significance. As enhanced productivity is key to growth, it would seem wise for employers to pay close attention to performance management. Yet, as new research shows, many employers today can muster only lukewarm endorsement for their own performance management programs

STUDY DESIGN AND METHODOLOGY

STATEMENT OF THE PROBLEM

Implementing effective measurement systems for intangible assets is a very difficult task and demands the existence of a unified framework to guide the HR managers. In the process firms under-invest in their people and at times invest in the wrong ways. And, managers cannot foresee the consequences of their investments in intangible human assets in a well-defined measurable manner.

The Industry of study has intricacy in what tool should be used in order to

both evaluate current HR performance and progress of HR department on its way to implement own strategic goals, as well as to check compliance of human resource strategy with company values, mission and strategic goals. So it is impossible to build any strategic plans for the future without knowing current state of affairs. Thus, the most effective way to change this is obvious – to build a framework just like the HR scorecard.

NEED OF THE STUDY

The recent decade has vividly demonstrated importance of human resource management for every business and any industry. Even if the organisations have a fully automated production and business process they still need people to work for them. This is to say that HR department is extremely important for any business type and need to be evaluated. The value of the HR Scorecard as a tool is that it can get

- HR to the new goals and measures and through the process
- To ensure continued learning and change management.
- To quantitatively demonstrate HR's contribution to the firm's financial success.
- To manage HR as strategic asset and a source of competitive advantage.
- To create and measure degree of alignment between strategy of the business and its HR architecture.
- It will improve relations in the company and improve organization climate.

OBJECTIVES OF THE STUDY

Primary Objective:

- To design the HR score card for the organization.

Secondary Objective:

- Assess mission and vision statements for the industry.
- Identify goals, objectives, strategic themes, dimensions and key performance areas to monitor

- Identify the necessary tools and methods / performance indicators to evaluate performance in key performance areas.
- Identify the information to be collected and how it will be collected
- Create strategy map for value creation.

METHODOLOGY

This is an exploratory study. Exploratory research often relies on secondary research such as reviewing available literature and/or data, or qualitative approaches such as informal discussions with consumers, employees, management or competitors. The methodology used in developing and implementing the evaluation framework is based on the Hr scorecard model of Linking People, Strategy and Performance by BRIAN BECKER, MARK HUSELID, and DAVE ULRICH. Over a period of twelve weeks, two team meetings involving all employees and two meetings involving senior managers were conducted in the process of developing and implementing the HR Score Card. The following steps were followed to develop and implement the balanced scorecard.

Step 1 – An assessment of the Mission and Vision, challenges, enablers and values of the industry.

Step 2 – Organizational goals were identified. The organizational goals were turned into objectives.

Step 3 – Strategy maps were created based on the objectives. The individual strategy maps were merged to form a single consolidated strategy map.

Step 4 – Appropriate measurement tools were identified and performance measure record sheet was developed. Critical success factors, key performance areas / dimensions were identified. Performance measures were developed for each of the organization-wide strategic objectives. Leading and lagging measures were also identified. Expected targets and thresholds were established and baseline and benchmarking data developed.

Step 5 – Strategic initiatives that support the strategic objectives were developed.

Accountability and ownership of performance measures and strategic initiatives was built throughout the organization by assigning appropriate staff with those responsibilities and documenting it in performance record sheet.

Step 6 – The information collected was transferred on to an excel sheet. This sheet formed the basis of the implementation process, added structure and discipline, and helped to get the right performance information to the right people at the right time.

RELIABILITY AND VALIDITY OF THE STUDY

In research, validity implies reliability (consistency). Reliability refers to the stability of the measure. It is the extent to which the same result will be achieved when repeating the same measure or study again. A measure is said to be valid if it captures what it is supposed to do (Ghuri and Gronhaug, 2005). This study has obvious face validity in that it actually develops an evaluation framework based on several meetings with employees and senior managers at the industry and makes use of routinely collected business and organizational information in the process. The HR Scorecard methodology used is based on a valid and acceptable method developed by the authors and endorsed one. Further, the validity and acceptability of the HR Scorecard as a tool in measuring and managing performance among other researchers was established prior to the study and minor deviations in approach justified. The dimensions and range of indicators that were used in the study have been selected from a list of indicators provided by researchers, and after consensus was reached among senior managers with regard to their applicability in the current setting... When deciding on indicators and target values on which up to date data and information was not available, calculations by way of reasoned estimation and following the methodology used in similar studies

Though measures have been adopted to minimize any inaccuracies, the use of secondary data has the limitation of low accuracy, which could affect the validity of the study and/or results once the HR scorecard is implemented. Certain difficulties with focus groups and meetings could have also affected the validity of this study. These include less control over the group (especially senior managers), difficulty analyzing some of the data due to the nature of comments made by participants in reaction to other comments made by other participants in the group and the variability of the group with regard to participation. The data obtained from the group does not also necessarily represent of the whole population of staff within the industry and its clients. There is also the issue of observer dependency in that the results obtained could be influenced by the researcher which could affect the validity of this study. In an attempt to minimize observer dependency, flip charts were used to summarize the main points of the discussions in each area and an administration staff used to take notes and record the main points separately.

ETHICAL CONSIDERATIONS

Where necessary, the study has used routinely collected business information and data (if any) and hence did not reflect many ethical concerns. No personally identifiable information has been collected in this study. Consent was also obtained from relevant authority to use information on the day-to-day business of the organization.

RESULTS: PRESENTATIONS AND DISCUSSION

MANAGEMENT AND STAFF INVOLVEMENT

The proposal to develop a HR Scorecard for the organization as part of the thesis promptly gained the interest of the managers and senior staff at the industry. The proposal was approved by both the organization and team managers at the

industry and supported by the majority of frontline and senior staff members. The plans to develop and implement the same within the organization were announced at the team meeting.

VISION, MISSION AND POLICIES

Vision

We will stand technologically ahead of others to deliver world-class innovative products useful to our customers. We will rather lose our business than our customers' satisfaction. It is our aim that the customer should get the best value for his money.

Every member of our company will have decent living standards. We care deeply for our families, for our environment and our society. We promise to pay back in full measure to the society by way of selfless and unstinted service.

Mission

The mission of the company has always been to locate and to mould exceptional leaders and private with all the sincere effort that solid basics to extend organization solutions to customers worldwide and there by enhance the company with the competitive advantage. The company does so thought long team and deeply committed human relations based on the key values like Activity focus, Discipline, Experience, Innovation, Integrity, Introspection, Professionalism, Quality Culture and Team Work.

Quality Policy:

We are committed to provide world-class products and services with due concern for the environment and safety of the society.

This will be achieved through total employee involvement, technology up gradation, cost reduction and continual improvement in

- ✓ Quality of the products and services
- ✓ Quality Management system
- ✓ Compliance to QMS requirements
- ✓ Quality will reflect in everything we do and think
- ✓ Quality in behavior
- ✓ Quality in governance
- ✓ Quality in human relation

Quality - An All Pervasive Entity

The company is committed to manufacture customer-centric and technology-driven products on par with international quality standards.

Environmental Policy

With due concern towards maintaining and improving the Quality of Life, the industry is committed for sustainable development by minimizing pollution and conserving resources. This will be achieved through continual improvement in Environmental Awareness of all employees & associates, Legal Compliance and Objective towards Environmental Protection.

OBJECTIVES

The following objectives were identified from the goals of the organization.

- a) Increase the efficiency in recruiting and selecting competent employees.
- b) Identify the needs for training and development.
- c) Increase employee engagement.
- d) Improve employee relation.

The HR SCORE CARD

Perspective	Strategic Objective	Performance Measure	Target	Initiatives
Customer Perspective	Improve the Quality in employee relation	Employee satisfaction	Reduced to 50% of dissatisfaction of employees annually	Employee satisfaction survey in progress
		Employee loyalty	Increase to high percentage level of employee tenure	Monitor the life cycle of employee in the organization

Financial Perspective	Increase in employee engagement	Performance of the employee	Increase the % of high performance employees	Steps taken to fulfill the needs of the employees and recognize the employee
		Competency level	Increase in % of competency level in employees	Conduct various tests, interview and surveys periodically
		Employee Turnover	Reduced % of employee turnover	Steps taken to satisfy employees and provide necessary benefits
Perspective	Strategic Objective	Performance Measure	Target	Initiatives
Operational Perspective	Identify the needs of training and development	Number of employees undergone training	100% of employees complete the training	Measure the number of employees given training and the number completed
		Number of Employee satisfied with training	100% of the employees are satisfied with the training	Steps taken to train the employees on the required skills to be developed
		Increase in competence level of employees	100% of employees are competent after training	Monitor each employee before and after the training
Strategic Perspective		Number of qualified candidates	Increase the number of qualified candidate selected	Select the candidates who will fit the position
		Recruitment achievement meet hiring plan	100% Recruitment achievement meet hiring plan	Steps taken to monitor each level of recruitment and selection process
		Satisfactory appraisal	100% satisfactory appraisal at first assessment	Measures are taken that employee performance well

DISCUSSION

Though faced with challenges and hurdles at the outset, the team did eventually succeed in developing an evaluation framework based on the Hr scorecard methodology. The management team at the industry was supportive of the idea and welcomed the project. The HR scorecard provides a framework and language to communicate the vision, mission and strategic direction of the company. Measurements are used to establish current position and inform

employees as to what will lead to success in the future. Measurements set the focus on particular actions and outcomes. Establishing the current position will help understand what action is necessary to achieve organizational change. The process of target setting helps communicate the need for change and directs the organization towards its goals. It will also highlight any gaps in performance. Organizational transformation results from achieving those targets.

The measurement tools used are directly linked with the strategic objectives of each goal area or perspective and are embedded in a cause and effect chain as can be seen in the strategic maps. As mentioned earlier these imprecise, hypothetical cause and effect relationships link the desired outcomes with the activities that lead to achieving those strategic outcomes. Measurement tools are also linked with targets. Targets represent the desired outcome and the end result expected of the performance measure.

Execution of the strategy and the monitoring of change are equally important. The HR score card, as a tool, helps translate the strategy into operational terms and forms the basis for other activities. However, commitment from senior management is a prerequisite for successful implementation of the Hr scorecard and the management of change.

The benefits of adopting the Hr scorecard system can be quickly identified without much knowledge or exposure to Hr scorecard system. The perceived benefits are in terms of obtaining clarification and consensus on strategy, the communication of strategy throughout the organization, aligning departmental and personal goals to strategy, linking strategic objectives to long term targets and annual budgets, the identification and alignment of strategic initiatives, facilitating systematic reviews, providing a double-loop feedback to assist in learning and strategy development and the translation of better strategic alignment into the improved results

The HR score card helps to improve communication, facilitate learning and influence behavior within the service. The HR score card system will open channels for continuous and ongoing dialogue between staff at all levels of the organization further enabling staff to align their individual goals with the organization's goals. It will also promote employee growth and development by

identifying training and development needs and through the use of mentoring, coaching and closer supervision. This cycle benefits both employees and the organization as individual and organizational goals are accomplished at the end of the day. Thus a culture of achievement emerges from the process.

In spite of the hurdles and challenges to overcome to successfully implement the system, the HR scorecard is a powerful tool which will help align action to strategy and enable the organization to achieve its goals.

CONCLUSION

AND

RECOMMENDATION

CONCLUSION

This research study develops Hr scorecard to performance management in the industry of study. In the process it develops an evaluation framework based on the HR scorecard methodology and creates a HR scorecard system to measure the performance of the industry.

Based on the results and the information gathered in the process of this study the following conclusions can be made;

- The HR scorecard helped to establish the current position of the industry. In the process of developing the HR scorecard, the industry was able to clarify its vision and mission and also identify its goals and strategic objectives. This will form the basis for measuring current performance by collecting data on different measurement tools and analyzing the results.
- The HR scorecard has helped to communicate the future direction of the industry. By developing measurement tools and indicators the industry was able to focus its attention on particular activities that will result in desired outcomes. Identifying critical success factors also helped to focus attention on elements essential to achieve its mission.
- The HR scorecard helped to align action to strategy. The performance measures developed helped to clarify the

organization's goals and strategic objectives and align action to strategy.

- The HR scorecard will stimulate action in the most important areas of the industry. The measurement tools developed will help to focus attention and channel adequate resources quickly to the areas identified as critical to achieving the goals of the organization.
- The HR scorecard will facilitate learning within the industry. The measurement tools will help to assess how well the strategies of the industry are being implemented and where the organization is performing well and where it is under-performing. It will also help to identify whether the objectives are accomplished with the identified strategies. The results will highlight training needs.
- The HR scorecard will influence behavior within the industry. Identifying the appropriate performance measurement tools and indicators will influence behavior of staff within the industry towards achieving the goals of the organization.
- Adopting the HR scorecard will help to create a culture of achievement within the industry. The HR scorecard will motivate staff to achieve goals and also create a sense of purpose by making explicit the progress made by the organization towards accomplishing those goals. Accomplishing objectives will create a culture of achievement within the industry.

RECOMMENDATIONS

This study makes the following recommendations to the managers at the industry of study to ensure successful implementation and maintenance of the HR scorecard;

- Ensure ongoing commitment from management.
- Engage staff in the process.
- Encourage open communication on the BSC within ICS.
- Review performance measurement tools and strategies regularly.
- Educate staff on the concept of BSC.

- Ensure timely availability of performance data.
- Ensure process for routinely reviewing the results from the scorecard.
- Ensure organization wide dissemination of the results.
- Ensure that the scorecard is not too rigid but adaptable to changing circumstances.

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