



AENSI Journals

Journal of Applied Science and Agriculture

ISSN 1816-9112

Journal home page: www.aensiweb.com/jasa/index.html

How To Implement the Human Resource Balanced Scorecardcard in Service Organization Using Combined Methods of Bsc and Swot

Alireza Mooghali and DelaramIzadpanah

Department of Management, Payame Noor University, Iran.

ARTICLE INFO

Article history:

Received 20 March 2014

Received in revised form 20

April 2014

Accepted 15 May 2014

Available online 1 June 2014

Key words:

ABSTRACT

Nowadays in extremely competitive and revolutionary environment organizations must apply time, energy and human and financial resources significantly to evaluate their performance in achieving the strategic goals. However there are few organizations consider their performance and effective due to the attempts and related costs. In situation in which the new and modern methods of business have been changed extensively, performance examination systems also perform traditionally. The problems of examination systems roots from their somehow monopolized dependency on measures of financial performance. Unobservable assets such as employers' knowledge, relationship with customers and suppliers and innovative culture are keys of successfulness in value creation in economy. In addition to this, today the importance and role of strategy is more than the past. The necessity of effective implementation of strategies in globalization period and rapid changing are crucial. What is needed is performance examination system which can make balance between historical accuracy of financial integers and economic successfulness stimulus and using such a system organizations can overcome the problem of running strategies. Balanced evaluation method as an effective and confirmed device appeared to meet these needs so that using translation of unobservable assets to its real value for all beneficiaries in an organization, allow the organization to implement their distinguishing strategies to success. Recognition of key strategies of the organization is presumption for the model. Analysis of SWOT is the most common methodology of strategy of a firm which is more than 30 years applicable both in practice and researches. In this research considering the crucial role of human resources in successful implementation of organization strategies balanced evaluation system is introduced using combined model of SWOT and BSC as a useful device to manage the human resource and emphasizing on human resources called HR BSC.

© 2014 AENSI Publisher All rights reserved.

To Cite This Article: Alireza Mooghali, DelaramIzadpanah., How To Implement the Human Resource Balanced Scorecardcard in Service Organization Using Combined Methods of Bsc and Swot. *J. Appl. Sci. & Agric.*, 9(6): 2501-2508, 2014

INTRODUCTION

However there is much emphasis, most of the firms still don't know their employers' value. Literatures show that the number of employers in a firm is a very important commercial index but it seems that it is the only one. Human resources management can include many aspects such as personnel costs, employers' performance, and retirement ratio of employers or population statistics. Human resources management attempts to make an image of employers' knowledge and skills in an organization or its human capitals from financial point of view until the time that programming, control and analysis of trends related to HR are implemented such that they are quantified resources. Increase of studies and articles related to this field increased the necessity of focus on HR management in organization. Changing from economy based on industry to economy based on the knowledge needs quality and quantity methods of measurement and new evaluation approaches like balanced scorecard. Nowadays, organizations have many techniques to use and benefit from HR. new methods are developing frequently but due to the criticisms they are doubtful. Today the firms should take care about environment and working conditions in order to gain the best outcomes from their HR. organizations must measure the value of each employer to find it out that how much successful they were in using their employers' skills and knowledge. So, although it seems that HR management has changed from academic point of view, HR management in firms didn't have any change practically and most of them still cannot apply it in their HR and even most of the firms still are facing problems in adjustment of their strategic goals with focus on HR. considering the mentioned problem, Feldberg (2008) in his thesis, "modern management of human resources", suggested the HR BSC as a helping device for management of HR. He in his thesis explains the way he used SWOT and BSC in a case studied firm, the Siguaris in Switzerland,

Corresponding Author: Alireza Mooghali, Department of Management, Payame Noor University, Iran

manufacturer of hospital and vascular patients equipment- to extract the key indexes of HR performance in achieving the strategic goals of the firm. Before his work, Chang (2005) in his thesis called "balanced scorecard: establishment of a new management system for Taiwan technical private Universities" confirmed the application of BSC as a useful management device for increasing the higher education responding power and promotion of quality of Universities performance. Zahra RekhnehKhaleghi (1386) also in her thesis named "proposing a framework with combination of SWOT and BSC to codifying the organizational strategies in a service firm" suggests application of the mentioned model in programming service organizations strategies. In this research the researcher attempts to explain the way the balanced scorecard of HR is implemented using combined method of SWOT and BSC in service organizations as a useful device to manage HR and presents the stages of implementation of the mentioned model as a case study in a service organization- regional water company of Fars- as a guideline for all organizations.

Importance of the topic:

Literature reviews in field of managing HR show that although the approach is developing in academic field, its application is not easily possible in organizations. Considering the gap in making these researches applicable in organizations particularly service ones, there is more need for new researches in field of practical application to help these organizations. On the other hand, weakness of HR management in Iran is challengeable from both practical and research perspectives. Recognition of novel practical approaches and models in this field to be the practical guideline of the organizations is very necessary. Therefore the researcher attempts in this research to help the organization to implement the strategies from financial, customer, internal processes and learning and growth points of view by proposing the framework of combining SWOT and BSC models. What makes this study valuable is introducing the HR BSC to organizations to better manage their HR that its research background is very limited in Iran.

Purposes of the research:

Explaining the implementation of combined models of SWOT and BSC by emphasis on HR as HR BSC as a helping device for organizations to manage their HR.

Introducing combined model of BSC and SWOT to organizations as a holistic device for codifying the key strategies considering their internal weaknesses and strengths and opportunities and environmental threats from financial, customer, internal processes and learning and growth points of view.

Recognition of key indexes of organization HR's performance using HR BSC model.

Increase of the responding power of organizations in justifying the role of unobservable capitals such as knowledge and HR skills in achieving the strategic goals.

Methodology:

Although there is no evident definition for qualitative research, one can define it methodology and their different learning personal experiences. The qualitative term also points to the processes and semantics which are not easily examinable and are not measurable quantitatively. Qualitative research is a methodological approach to describe the life experiences and discovering their meanings. Epistemologically, qualitative research reports are more consistent with readers' experiences since it is fully surrounded by details and insights specific to participants' experiences from their surrounding world. Qualitative methods yields accurate, complete and valuable data about a restricted number of people and subjects; data which are collected using direct observation and accurate description of positions, events, interactions and behaviors. In short, dimensions and elements of this research can be mentioned as follow:

- Qualitative research uses the environment and natural situations a data source and qualitative researchers attempt to observe and describe the situation as they seem to be in order to refer to as a Empathic neutrality.
- Researchers play the role of human instrument in collecting data and never intervene in data.
- The report of qualitative research is of descriptive type and the expressive language and meaningfulness and available views are being combined based on case studied.
- The report often is the result of data analysis and comparative analogy.
- This research is descriptive and its goal is to discover important events which are experienced by human and researchers attempt to interpret its meanings.
- This type of research doesn't have any predefined plan and researchers focus on novel processes and recently occurred events due to that.
- The qualitative research is justified based on particular criteria of reliability

Model design in this study are to determine and recognition of key indexes of Water Company of Fars by emphasis on human resources working there. The model can be classified into 4 basic phase. The first one is to determine the weakness and strengths, opportunities and threats for organization using analytic model of SWOT in 4 BSC perspectives and its table depiction. In second phase the causality relationships between weakness and opportunities, strengths and threats, strength and opportunities and weakness and threats are clarified based on

the information of the table and organizational key strategies for 4 BSC perspectives are defined and codified based on them. In third one, to co-orient the HR activities with codified key strategies, SWOT table of weakness and strengths and opportunities and threats related to HR is depicted and based on that the strategic map of balanced scorecard is prepared. In final one, general strategies of the HR unit, goals, measures, qualitative goals and innovations are recognized in accordance with path in strategic map and in line with key strategies of organization. From information obtained from table the HR balanced scorecard is provided. Figure 1-3 show different stages of this article. The first step in this model is to obtain the strengths and weakness, opportunities and threats. SWOT matrix is one of common devices in codifying the strategies in any of the organizations and in our country also this one is used commonly. Therefore in this article this matrix is the basis of strategies codification. As was mentioned in section 2 Kaplan and Norton (1992, 1996) defined the BSC model as one of the most relevant models for execution of codified strategies in organizations. Considering the successful experience of users of this model in organizations, in this research the balanced scorecard is used from four customer, financial, internal processes and learning and growth viewpoints to have a holistic look at organization and refining the codified strategies. In combining these 2 models of SWOT and BSC the Craig Cochran's questionnaire (2005) is used to collect data needed from codified strategies. Responses are extracted during the numerous interviews with higher managers of organization. Given responses was classified in short titles and become the elements of the second questionnaire's strategic topics. In this stage, the importance of each one in a spectrum from 1) Not important, 2) Low importance, 3) somehow importance, 4) important and abundance of each response was specified using the interviews. The next step which, in fact, is the most important step is codifying the key strategies using obtained data and information from interviews. In this step, first of all 4 tables of SWOT are depicted as the result of combination of strengths and environmental opportunities, weakness and environmental opportunities, strengths and environmental threats and strengths and environmental threats which are prior. Then during a common session with all of the interviewees, general and main strategies were codified using these 4 tables. Regarding the emphasis of the research on learning and growth to clarify the employers' role in achieving the strategies for organization, the general strategies of HR were codified regarding the combination of strengths, weakness, opportunities and threats related to firm's HR with main strategies obtained from previous stage. In this step considering the subject, the vice chairman of programming and improvement of management and financial and support vice chairman to codify the HR strategies. These strategies in this part to determine the measures, quantitative goals and executive innovations were given to the both interviewees and technical director of HR and management office and manager of prosperity and workers. Now, the necessary basis for completion of HR scorecard pattern is available. At final stage the table of balanced scorecard is depicted and prepared.

The statistical society of the research is employers and directors of Regional Water Company of Fars. Considering the case study approach and the singularity of the statistical society and sample here, the sampling method is census. Considering the fact that research is qualitative, data collection method can be as follow:

- Participation in study: this is one of the bases of qualitative research and is used more in cultural humanities and qualitative sociology.
- Direct observation: it is one of the basic, disciplinary, infrastructural and significant methods. The researcher attempts to discover the complex relationships in social and real fields.
- Deep interview: it is one of the general strategies to collect qualitative data. In deep, free or holistic interviews, research decides to find some answers for some basic questions respecting the respondent's belief structure.
- Evaluation of documents and evidence: to complete the interview, observation and shared observation, the researcher analyzes and evaluates evidence and documents.

To collect data in this research, 2 library and field study methods were used. For research literature the library method is used and referring to library, journals, scientific websites on internet are used. But main data are collected using field methods via interviewing with higher directors and distribution of questionnaire in several stages among them. Primary data collection to prepare the matrix of weaknesses and strengths, opportunities and threats from 4 viewpoints of customer, financial, internal processes and learning and growth were accomplished through interviewing the higher and intermediate level managers. To obtain the reliability of interview items' justifiability, the interviews were done regularly and based on suggested items in mentioned questionnaire. To rely on rationality of items, first the items were evaluated by one of the vice chairman and its shortcomings were eliminated. Considering the relation of topic with strategic programming, the programming and management improvement vice chairman was elected for this field. During interviews researcher also considering his presence eliminated the probable ambiguities in items. Second questionnaire also was obtained by classifying the responses from stages of interviews.

Stability and justifiability:

Considering the qualitative research the justifiability and stability are not measurable as they are in qualitative ones. These researches due to credit ensuring tools such as quantitative measurement, accurate control of threat factors, the credit and formal examination of previous hypotheses is criticized. Although

qualitative researchers didn't react to these criticisms uniformly, they believe that credibility is very important in this type of research and there should be particular strategies for its promotion because the findings in these researches can be interesting, clarifying while they are erroneous and quasi-science can be an alternative for science. Researchers must make sure that their descriptions are true reflection of evaluated phenomena. If this research couldn't provide credible and paradox-free results, one cannot rely on its policies, programs or predictions. Knowing the point that researcher attempted to review the obtained responses in each stage before being next stage criterion of accomplishment, because he wants to make sure that the findings are consistent with what interviewees said and organizational documents. In steps such as SWOT table depiction also researcher using DELFI technique in collecting data due to necessity of group opinions of all interviewees, attempted to obtain individuals agreement and minimize the conflicts as possible.

Techniques of data analysis:

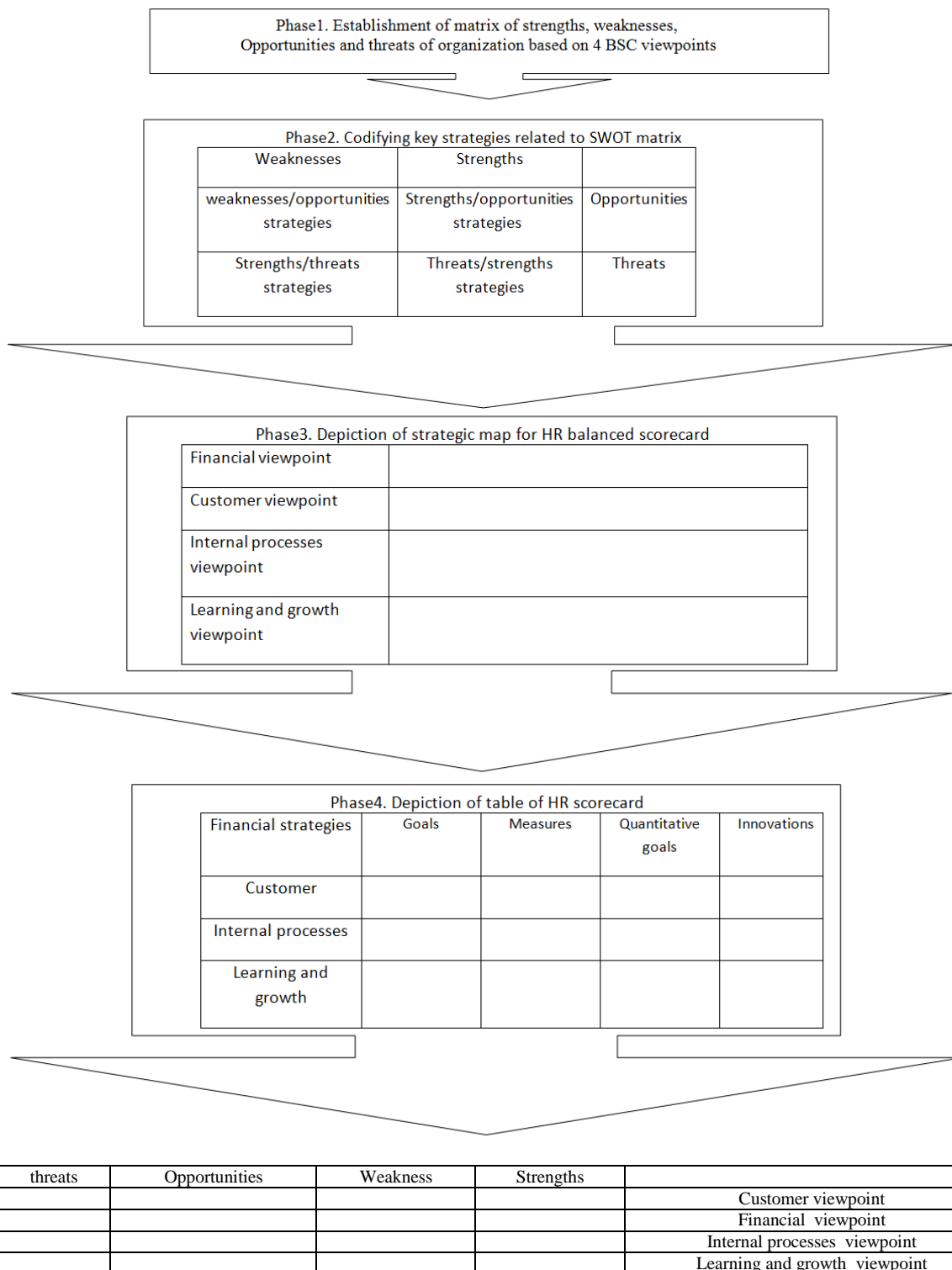
Abundance distribution, analysis of strengths and weaknesses, opportunities and threats, SWOT and analytic table of balanced score cards BSC and analysis method in each stage are as follow:

1. Obtained data analysis from interview (based on combined questionnaire of SWOT and BSC) to recognize the strengths and weaknesses, opportunities and threats and strategic goals of the organization.
2. Determination of each recognized strategic contents based on the view of interviewees scored from 1: unimportant to 4: Important.
3. Determining the organization's key strategies based on weight abundance of responses in previous stage.
4. Depicting SWOT matrix of employers from strengths and weaknesses, opportunities and threats viewpoints in first step related to HR issues.
5. Depicting strategic map for balanced scorecard from key strategies related to HR
6. Preparing an analytic table of HR balanced scorecard including measures, quantitative aims and innovations to fit codified strategies.

Results :

In spite of strong emphases, most of the firms still don't know their employers' values. Studies show that the number of employers in a firm is an important commercial index but it seems that it is the only one. HR management can encompass different aspects such as personnel costs, employers' performance, and retirement ratio or population statistics. This type of management attempt to depict the image of employers' skills and knowledge in an organization or its HR from financial viewpoint until the point that HR programming, control and Analysis are done such that the resource seem to be quantitative. Increase of studies and articles related to this field increases the necessity of considering HR management in organizations. Today, organizations apply numerous techniques to benefit from HR. novel method are frequently developing but due to criticisms they are doubtful too. Nowadays firms should take care of environment and working conditions to ensure the best outcome from HR. organizations should calculate the value of each employer to be able to find that how successful were they in using knowledge and skills. Therefore, although it seems that HR management has been changed from academic researches viewpoint but in HR management of organizations there is no change observable practically and majority of the firms still are not able to use their HR and even most of them still are facing problems in adjusting their strategic goals focusing on their HR. considering this issue, Feldberg (2008) in his thesis called "modern HR management" suggested the HR BSC as a helpful device for HR management. He in his thesis explains the way he used SWOT and BSC in a case studied firm, the Siguaris in Switzerland, manufacturer of hospital and vascular patients equipment- to extract the key indexes of HR performance in achieving the strategic goals of the firm. Before his work, Chang (2005) in his thesis called "balanced scorecard: establishment of a new management system for Taiwan technical private Universities" confirmed the application of BSC as a useful management device for increasing the higher education responding power and promotion of quality of Universities performance. Before his work, Chang (2005) in his thesis called "balanced scorecard: establishment of a new management system for Taiwan technical private Universities" confirmed the application of BSC as a useful management device for increasing the higher education responding power and promotion of quality of Universities performance. Considering the gaps in application of article regarding the HR management in organizations particularly service ones, the necessity of applicable researches to help these organizations is more than ever been. In this research the researcher attempted to help organizations to codify and implement their strategies from 4 financial, customer, internal processes and learning and growth viewpoints using combined approaches of SWOT and BSC. What makes this study valuable is introducing the HR BSC to organizations to better manage their HR that its research background is very limited in Iran. In this research it is explained how to implement the combined models of SWOT and BSC by emphasis on HR by the name of HR BSC as a helpful device for organizations to manage their HR. this research showed in organization studied that the mentioned organization in spite of having valuable and skillful forces and experienced management doesn't have any clarified strategy to maintain HR and used modern technologies for performance enhancement.it seems that strategic thinking spread in HR in organizations is essential especially in units related to HR programming. Furthermore,

organization must attempt to maintain its attraction and fame for keeping active forces and attracting society innovators and enhance their abilities by tools of relevant educations consistent with technologies so that it can make its employers' performance level approach the global one. Depicting the strategy map of BSC the effective elements on HR activities and their interaction become clearer. This map is depicted based on the SWOT results in organization and shows that: Elements of organization performance in learning and growth are: amount of employers' information in HR units of mission and organizational strategies, capabilities and abilities of the units and how to organize them. Employers' awareness in HR units of organization missions and strategies leads to increase of abilities of the unit and organizing that desirably. Effects of these element on internal processes is in such a way that if employers of HR units be aware of organization missions and strategies and make the capabilities improved, enhanced qualities of the organization and processes or user of technology increases the effectiveness of HR units activities. The elements of this one is related to customers one. Therefore it is such that effectiveness of HR unit activities leads to better services and products and improves the organizations' attractions. If employers were satisfied with services and products or influenced by organization's attractions, their participation would be increasing there. The relationship between elements of customer viewpoint to financial one is such that results of employers' participation lead to creation of value by HR unit and brings directly more benefit for organization. Also it is expected that more employers' participation lead to reduction of personnel costs. Based on the obtained element in mentioned strategic map and how they interact, the BSC table is depicted. Using the table, HR units can clarify the value established by their activities more and apply it for allocation of budget for the mentioned unit. Because in organization studied the special educations are more related to knowledge of Water educating supporting units like HR is located in lower priority. Implementation of the model clarifies the necessity of considering special trainings for the unit's employers in line with extension of strategic thinking, using technological skills and so forth. Analysis of SWOT in organization shows financial problems and its failure in increasing the income. Based on this all of the organizational units should attempt to minimize their costs. To do so HR unit should attempt minimize the personnel costs such as electricity, paper and water consumption with relevant suggestions. Employers budget also must be stabilized accurately and predicted. To do so being in line of budget must be an important strategic purpose. Employers' financial performance monitoring also can be useful using financial models of modern HR management. Considering the fact that using new technologies are very important in service quality enhancement to citizens and reduction of their presence in organization, it plays the role of an important environmental opportunity for obtaining satisfaction and organization's social position enhancement, thus to recognize the definable activities in electronic government's plan is of significant necessity. Verified activities to be defined in this plan by employers are suggested as an appropriate goal to achieve the environmental opportunities. Considering the duties the HR units have related to services for employers as organization's customer in education, insurance and retirement, welfare equipment etc., increase of employers' satisfaction with provided services by the mentioned units is suggested as a strategic goal from customer viewpoint. Increase of effectiveness of educational periods also is presented as another goal. Organization's good fame among governmental organizations and tendency to expert forces to be occupied in organization is other strength in analysis of employers' SWOT due to identity of duties. Organization must attempt to maintain its attraction for new expert employers through its presence in scientific conferences and specialized exhibitions. Effect of lack of active participation of experts in improvement of internal processes also emphasize more on considering the management of participation and use of motivation policies in attracting more employers' participation. Considering the significant effect of the modern technologies on organization's processes improvement and acceleration of responding the customers, necessary studies must be conducted in this field to verify the relevant systems and required budget should be predicted for them. Implementing this model can be an important justification for necessity of investment. Considering the fact that one of the weaknesses of organization is performing as islands in different units rather than processing attitude, therefore organization must attempt to document and verify the organization's processes using knowledgeable forces and experienced managers. Because the major part of this process is via installation of quality management system ISO9001:2008, measurement of processes effectiveness and their enhancement as a strategic goal in suggested in internal processes. In line with enhancement of organization's internal processes, HR units also in turn should help to improvement and review of process of providing services for employers and citizens. In this way, reengineering the processes related to HR activities like education, employment, retirement, issuance of orders, payment of wage and salary, gift system, encourage and punish system etc. are verified as strategic goals. The other purpose of promoting quality of processes related to this area is the amount of using technologies in execution of duties. Verification of these technologies and using the in running the HR units is an operational goal in this regard. To enhance the performance of these units, organizing the organizational structure optimally, combining the working forces there, cycle of works etc. is very necessary. So the pathology of how to organize these units and suggesting methods of enhancement of them is another strategic goal in learning and growth.



Limitations:

Definitely, each research in execution stages and data collection faces some limitations. This research also is not an exception. Therefore in this part we mention the limitations and problems of the research.

- novelty of the subject and lack of modern researches related to this specially in our country- Iran- and problem of achievement to researches overseas are major limitations of this research. Serious lack of resources and researches in Iran related to the HR BSC such as books, article, tools and other resources made the research process difficult.

- considering the fact that this subject relates to the strategic issues and programs of organization and statistical society is higher and intermediate level managers, thus scheduling for interview regarding the high rate of duties, faced the researcher with some problems.
- The research is qualitative one and needs more time and accuracy from researcher's and interviewees' side. Because researcher plays the human mediatory role and can't change the data, it is necessary to combine the view of interviewees orally obtained with information basis to have accurate responses for each item. In this section it is needed that researcher gather accurate and sufficient information about items of interview from information resources in organization to be speed up the path of interview and can be able to navigate it.
- to make sure of validity of combining the responses with information resources by researcher and speeding the reality of the research up, it is necessary to review the responses of each stage. This review also causes deviation of the timing for researcher.
- considering the organization studied didn't analyze the strengths and weaknesses, opportunities and threats and it was not possible to find a resource for key strategies of the organization to refer to, researcher faced timing problems. If there was any research in the related field on studied organization, research could use the time consumed for more concentration on HR BSC model.

Suggestions:

Considering the fact that HR BSC model is a new model which is discussed in recent years due to its necessary consideration to value of HR, serious considering and evaluating that to manage HR is suggested to organizations. These suggestions can be explained in accordance with different parts of the findings:

Suggesting the higher directors of organizations

- Analysis of strengths and weaknesses, opportunities and threats in organization during the 5 years programs in such a way that before each development program, the results of the analysis can be in use. This analysis in combination with BSC model allows the holistic look at organization and environment to the managers to codify their strategies desirably.
- make use of BSC model to execute the codified strategies
- Allocation of budget to prepare related software with installation of model and its stability is performance
- Promotion of management level in higher, intermediate and operational managers related to HR to manage the HR correctly in achieving the strategic goals.
- make use of novel methods of operational budgeting to adjust the employers' budget effectively.
- Make use of modern methods of HR management in employers' budget performance stability and control it out of predicted budget
- Prioritize the research project such as Human Capital management to conduct application studies in organizations.
- Providing desired motivation for employers of HR units to conduct researches related to verification of applicable indexed of HR performance
- Cooperation with research centers and Universities to conduct case studies related to computation of HR values in organization.
- Considering the fact that there are few researches in this field, it is serious to conduct project in line with that.
- In spite of academic studies in field of HR accounting in Iran, it is difficult to find organizations that were successful in making use of them in evaluation of HR values. Conducting these researches in organizations is suggested to make studies more applicable.
- Organization managers especially in service ones usually face serious problems in defining their HR performance indexes to achieve the strategic goals of organization. It is suggested to verify the novel methods and models of performance evaluation in this field.
- Examination of HR BSC model effectiveness in organizations which are successful in making use of them to make the model as a native model in our country is effective.
- providing software which help the organizations to monitor the human capital; role and help them to make use of them is suggested to Universities.
- considering the qualitative research, recognition of metrics to measure the reality of this research can direct other researchers in qualitative researches.
- it is suggested that making use of this model in organization be studied which include the analysis of strengths and weaknesses, opportunities and threats periodically in order for researcher to be able to concentrate more on HR BSC model.
- Considering the criticisms on the BSC model related to causative relationship between the elements of four viewpoints, test of relations obtained among these views in organizations which are successful in making use of the model can hel the improvement of model significantly. Conducting this research can be a guideline for organizations' performance in recognition of causative relationship between these elements of BSC model.
- It is suggested that researcher in line with analysis of organizations' position in doing researches make use of combination of SWOT and BSC rather than using SWOT only to gain a holistic insight about organization.

Application of SWOT model itself may lead to a one-dimensional insight on organization. This insight on service and non-governmental organizations is customary one and can be an advantage for private organizations.

REFERENCES

- Becker, B.E., Huselid, M.A. *et al.*, 2001. *The HR Scorecard: Linking people, Strategy and performance*, United Kingdom, Harvard Business School Press.
- Blackmon, V.Y., 2008. *Strategic Planning and Organizational Performance: An Investigation using The Balanced Scorecard in Nonprofit Organizations*, in partial fulfillment of the requirements for the degree of Doctor of Philosophy, university of Cappella.
- Chang, M., 2006. *The Balanced Scorecard: Creating a Management System for Private Technical Universities in Taiwan*, in partial fulfillment of the requirements for the degree of Doctor of Philosophy, university of Spalding, Louisville, KY, USA
- Christesen, D.A., 2008. *Impact of Balanced Scorecard Usage on organization performance*, in partial fulfillment of the requirements for the degree of Doctor of Philosophy, university of Minnesota.
- Evered, R., 1983. *So what is Strategy?*, *Long Range planning*, 16(3): 57-72.
- Feldberger, M., 2008. *Modern Human Capital Management*, Master Thesis in Business Administration, School of management, Blekinge Institute of Technology.
- Flamholtz, E., 1999. *Human Resource Accounting : Advances in Concepts, Methods and Application*, 3rd Edition, San Francisco: Jossey-Bass.
- Friesner, T., ND, 2009. *History of SWOT analysis*. from http://www.marketingteacher.com/SWOT/history_of_swot.htm
- Gunn, R.A., 2001. *An organization that doesn't plan its future isn't likely to have one*. <http://www.strategic-futures.com/articles/sratpln/stratpln.html>.
- Hitt, M.A., Ireland, D.R. *et al.*, 2005. *Strategic management: Competitiveness and globalization*, 6th Edition, OH: Thomson South-Western.
- Horn, L., F. Niemann, *et al.*, 1994. *SWOT analysis and strategic planning*, Hamburg: GFA-Consulting Group.
- Hung, Q., L. Nguyen, 2006. *Using SWOT Analysis To Understand The Institutional Environments: A Guide For Can Tho University, Vietnam*: Can Tho University.
- McPhail, R., C. Herington, *et al.*, 2008. *Human resource managers' perceptions of the applications and merit of the balanced scorecard in hotels*, *International Journal of Hospitality Management*, 27: 623-631.
- Nagel, A., 1984. *Organizing for strategic Management*, *long Range planning*, 15(5): 71-78.
- Rao, T.V., W.J. Rothwell, 2000. *Using the HRD audit to build convergence between HRM and OD.*, 3rd Edition, Vol. 4., Amherst, MA: HRD Press, Inc.