

# **Effects Of Hoshin Kanri And Balance Scorecard With Integrated Strategic Plan To Sustainable Development: Application To Chamber Of Commerce And Industry**

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## **Abstract**

Strategic management can be defined as an administrative technique in taking decisions for the future in an organization, implementation and evaluation. In fact, It can be said that, applications of strategic management provides sustainable development. Strategic management has a dynamic structure and it requires continuous improvement. When Strategic management is used integrated with management tools such as Total Quality Management, Process Management, Hashin Kanri can be more efficient and effective. Using Balance

Scorecard (BSC) as a tool for performance assessment in strategic management and Hoshin Kanri for continuous improvement. It resulted as an increase in efficiency.

Strategic management which has a vital importance in institutions and organizations and which is a derivative of its strategic plan is being more practical with Hoshin Kanri. Hoshin Kanri which has a process-oriented structure and it is a method that works to enrich the process, is proved with studies in strategic planning help us to be more effective results. On the other hand, BSC is a comprehensive system for focusing on strategies to manage in organizations that combines and evaluates both financial and non-financial (physical) strategic criterias. So, it can be understood from title of the BSC is based on the balanced examination of performance parameters'. Thus, performances are emphasized on the enterprises not only for short-term but also for long term at the same time in organizations and its impact on sustainable development. BSC has become the ideas and efforts combination for enterprises to make a difference to its competitors such as strategies becoming a form of action to use in business. Therefore, BSC to be an important performance measurement system and it has become entrenched system with more widespread in the business life.

In Turkey, a strategic planning which was made mandatory in public institutions and organizations is chamber of industry agenda in recent years. The chamber of commerce and industry is an organization that directly effects to sustainable development. Strategic plans of the chamber of commerce and industry is important in this regard. The relationship investigated between Strategic plans of the chamber of commerce and industry with Hoshin Kanri and BSC applications and sustainable development.

In this research, the integrations of Strategic planning with Hoshin Kanri and Balance scorecard has been investigated to sustainable development. Aim of this study is Hoshin Kanri and balanced scorecard applications to illustrate the effectiveness in strategic planning and its impact of sustainable development to discuss by making an application in Isparta Chamber of Commerce and Industry (ICCI).

**Keywords:** Hoshin Kanri, Balance Scorecard, Strategic Management, Strategic Planning, Sustainable Development, Chamber of Commerce and Industry.

## 1. INTRODUCTION

The strategic plans which are tools to ensure the continuous development of organizations, become more meaningful when there is a performance evaluation. Thanks to the performance evaluation, the advancement of the targets within the strategic plan is followed. However, the fact that performance evaluation is multi-dimensional increases the quality of the evaluation. Performance indicators like customer, quality, finance, strategy with a multi-dimensional performance evaluation is used and provides managers explicit information during the rational use of resources. One of the performance evaluation methods, BSC performs the evaluation in four dimensions. These are: financial, customer, internal, learning and development.

In strategic planning, performance evaluation is important in a few ways and it may be considered as a new starting point. For the unreachable targets we need to make improvements. According to Akao “Hoshin is the center of continuous improvement method”. Hoshin Kanri is the application of cycle of PDCA (Plan, Do, Check, Act) into the management processes. For this reason, the evaluation of Unreachable targets with Hoshin Kanri method may be beneficial (AKAO, 1999: 22).

With the first studies of quality circle in Japan the philosophy of “Firstly human develops, as a result of human development, workshops, factories, and the company develops” is adopted (Yenersoy,1997:). Considering the same philosophy, as the factories, workshops and companies develop, they improve the environment they work in. So development can be achieved. For a sustainable development, environmental, economic and social sustainability should be ensured (Vikipedi,2012). Strategic plans are road maps ensuring the development of the companies. The correctly prepared and applied strategic plans provide the development of companies and at the same time contribute to the development of their environment. If a country prepares and implements the strategic plans properly it may be concluded that it will have a direct impact on the sustainable development.

## **2.STRATEGY**

The concept of strategy appears as a term that emerged with the presence of people and used mostly in the military field. Strategy is everywhere where there is competition; in wartime, sport, companies etc. Strategies may be at the country,company or individual level. According to Saatçioğlu “Enterprise-level strategy utilizing the corporate resources and competencies with the aim of meeting the expectations of stakeholders, consists of routing and actions that provide companies superiority in the long-term changing environment ( Editör: Öztemel, 2009: 66).

According to Ülgen and his friends, “Strategy is defined as the final result-oriented dynamic group of decisions determined to reach the goals by examining the activities of competitors” (Ülgen, Mirze, 2004: 33).

According to Şişman, “strategy requires to do a different job or to do the same work in different ways. This is similar to map out in earthquake zone in short, “Strategy is a revolution” (Şişman, 2007).

Strategy is a phenomenon need to be planned. According to Eisenhower “plans are nothing but planning is every thing.”

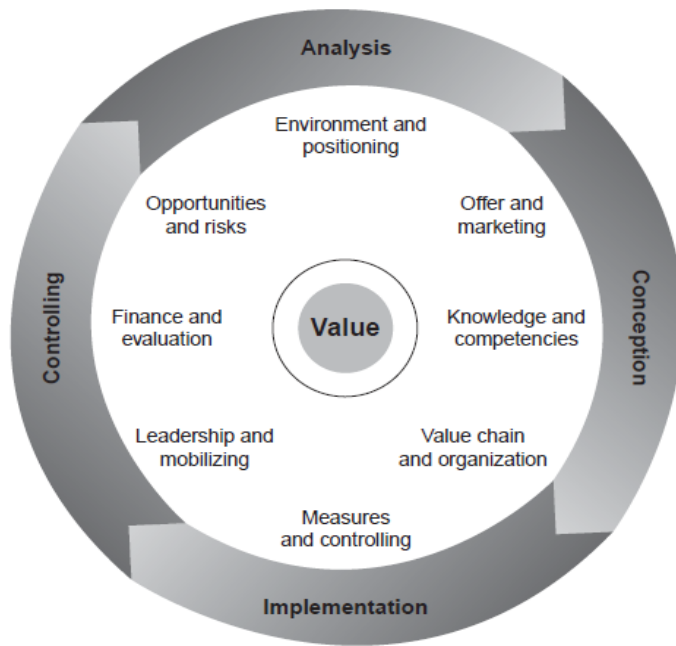


Figure 1: Creative fields of the strategy (Wittman, Reuter: 2008,6)

Firstly, man should make an analysis to create a strategy. These analyses are carried out by comparing the risks, opportunities and threats from the outside of outside and resources of companies. With these analyses, better understanding (conception) of competition and information is provided. When the application comes into effect, progress must be measured. Otherwise, you can not measure how much you have developed. Controlling the execution completes the loop. Strategic plans are the fields of creating strategy. (Figure 1)

### 3.STRATEGIC PLANNING

Strategic planning, enables strategic thinking and acting in a rapidly changing competitive environment (Söyler, 2012:106). Strategic plans have the characteristics of a router enabling the distribution of resources in regard to strategic priorities and a reference document guiding the organizations ( DPT, 2006:3). According to Brauers and Weber “The purpose of strategic planning is to guide an organization to achieve her desired goals of the long-term development under the variation of environment. Therefore, strategic planning is based on the forecasting” (Wang, Chang: 2001: 193).

Strategic planning, describes and defines the path between the the location of the company and the point it desires to go. To do these things it is necessary to determine its position correctly and determine the place it desires to arrive clearly. Analysis determining the current position of the company is the situation analysis. The situation analysis consists of internal analysis, environmental analysis, stakeholder analysis, PESTS (Politic, Economic, Social, Technologic, Sectorial) analysis. SWOT consists of internal and environmental analysis. The SWOT analysis for the strategic planning is just like the backbone of the human body.

So, the SWOT analysis forms the basis of the strategic plan. In addition, stakeholder analysis, analysis of pests also can not be underestimated. Stakeholder analysis, is important for the image the company will constitute. PESTS analysis is important as it will provide the correct identification of the company in the environment.

According to Akgemci and his friends “In order to actualize the vision specified for the future of the enterprise in the junction of resource, environment and values, SWOT analysis is helpful in establishing a balance between these factors” (Akgemci, Güleş, 2010: 42).

There are four questions that are essential in strategic planning: ( DPT, 2006: 8)

1. Where are we?
2. Where do we want to go?
3. How do we get where we want to go?
4. How do we follow and evaluate our success?

Answer of question “Where are we?” is given by the situation analysis. Answer of question “Where do we want to go ?” will give the company's mission, vision, goals and objectives. Answer of the question “How do we get where we want to go?” will be found with the strategies, objectives, activities and projects. The purpose of the strategic objectives is to bring the company’s performance to the desired direction and desired size. Converting the data collected during the strategic planning to a resolution is at this stage. In this sense, this is an important step. Answer of the question “How do we follow and evaluate our success?” will be found with process monitoring, performance measurement and evaluation.

Final goal of a company is its strategic plan. (Figure 2) Because, it describes the last place company wants to be. The sub-goals that contribute to the formation of the final target is the SWOT analysis, mission. Sub-sub goals are required for the creation of sub-goals. Sub-sub goals are datum creating the sub-goals.

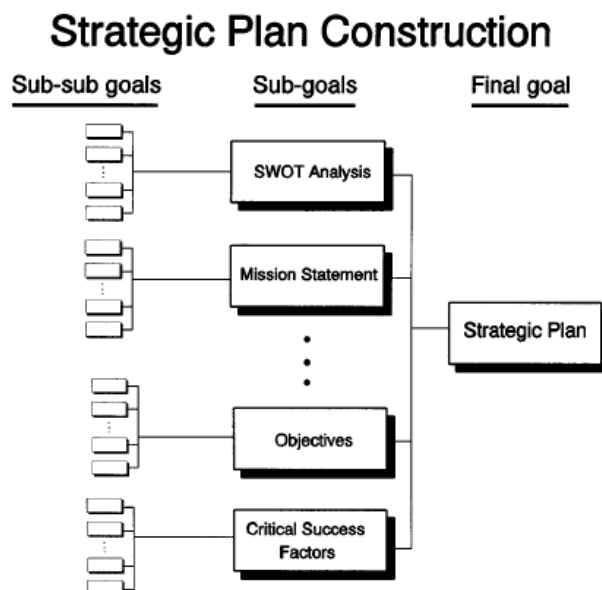


Figure 2. Goal-oriented view of strategic planning.(Orwig, Chen, Vogel, Nunamaker: 1996: 39)

#### **4.BALANCE SCORE CARD**

Companies care about planning the future by evaluating the past. Balance scorecard allows organizations to see where they were in the past, their current status and where they will go. As balance scorecard directs organization's all resources towards the targets, it is a quite effective management system.

According to Güner "BSC provides to managers a framework in which management mission, vision and strategy are converted into a set of financial and non-financial power measures" (Güner, 2008: 247). BSC tries to establish a strategic balance between strategic performance values in a strategic dimension (Özbirecikli, Ölçer, 2002: 2).

According to Kaplan and Norton, indicator of overall success BSC is a performance management system based on measurement and it transforms the mission, and strategy of the companies into a set of evaluation criteria and creates a framework for the strategic performance evaluation and management (Coşkun, 2006). BSC was originally designed for-profit businesses. The method has started to be used over time in non-governmental organizations and public institutions.

BSC are examined in four area to measure the performance of the strategic decisions:

- 1) Financial dimension
- 2) Costumer dimension
- 3) Inner functional dimension
- 4) Learning and development dimension

Financial Dimension:

Performance criteria in the financial dimension is used to describe long-term goals (Kaplan, Norton, 1996). Financial dimension shows if operational strategies are applied or not, if it is applied weather it provides contributions to the improvments of the operating results or not (profit / loss statement) (Utkutuğ, 2007).

Costumer Dimension:

In the present age with the increasing consumer awareness with an acceleration, companies have started to develop costumer-focused strategies. The new economic structure have changed the balance of power between manufacturer, dealer and costumer on behalf of the costumers (Özbirecikli, Ölçer, 2002: 2). Customer perspective of the evaluation is carried out according to different customer evaluation criteria. Customer / stakeholder assessments are performed on the perception of the company.

Inner Functional Dimension:

Financial profits acquired by improvement of inner functional dimensions emerge at certain periods (Kaplan, Norton, 2001: 94). In inner functional dimension studies must be done

through business processes which should be improved. Strategies must be created over processes that create value. These processes are the ones mostly directed to increase the customer satisfaction.

#### Learning and Development Dimension:

Creating value and ensuring the continuity of improvements are the goals of this dimension. According to Ergüder and his friends “A company's ability of learning, continuous improvement and creativity are linked directly to company's value” (Ergüden, Sağdıç, 2000: 42).

### **5.HOSHIN KANRI**

It is the combination of two Japanese words: Hoshin and Kanri.

- Hoshin: Compass, followed path, route, policies and objective.
- Kanri: Management control of companies' focus (Planning) (Jolayemi, 2008).

Hoshin Kanri emerged from the principle continuous improvement of tranquility in total quality management is a system devoted to quality control and continuous improvement activities (Akao, 1999: 49). At the same time Hoshin Kanri provides an opportunity to measure the level of reaching the goals defined by improvements (Akao, 1999: 43).

Hoshin Kanri which is the center of management of continuous improvement has worked in two stages:

1. Jumps and strategic objectives
2. Business principles of administrative control over day

Hoshin Kanri enables deciding the companies' goals and reaching the goals which are designed. It encourages to promote a dialogue during the development of strategies and measures. So Hoshin Kanri is a method which is applied by considering what are the needs of customers (Akao, 1999: 22).

According to the descriptions we can say Hoshin Kanri is a method which is used to decide a strategic way -without losing sight of the focus point-. Hoshin Kanri is a process-based approach. It is not only interested in results but also focuses on how to enrich the process (Asan, Tanyaş, 2007: 1001).

Hoshin Kanri is adopted as a FAIR (Focus, Arrangement, Integration, Remark) cycle by Deming's PDCA (Plan, Do, Check, Act). Hoshin Kanri cycle has 4 stages. The cycle begins with the stage of prevention (Focus) which business executives review the previous management performance (Strategy). At this stage, the previous year's performance is examined and focusing on the next year, strategy (goals and priorities) is generated. In subsequent planning (Arrangement) stage, strategic priorities are arranged according to units' priorities. Application (Integration) stage is a stage which is integration of priorities with daily activities and project works. Control stage (Review) includes appropriate management of daily activities in accordance with the strategic goals and supervision. The datum which are

obtained from this supervision and review provide feedback to focus stage (Asan, Tanyaş, 2007: 1002).

## 6. APPLICATION

Companies, in order to gain an advantage in the competition think and approach decisions strategically. The common ground of strategic planning, common denominator of Hoshin management and BSC is their vision, Objectives, strategies and performance. (Figure 3) In the strategic planning, action plans are prepared taking into consideration the vision, objectives and strategies. By evaluating the action plans, performances are presented or emerge. BSC evaluates the performance in 4 perspective. It used to analyze the tasks fast with Key Performans Indicator (KPI). Hoshin is based on continuous improvement and process oriented. When there is a need of improvement in the targets evaluated by BSC within four dimensions, Hoshin management steps in.

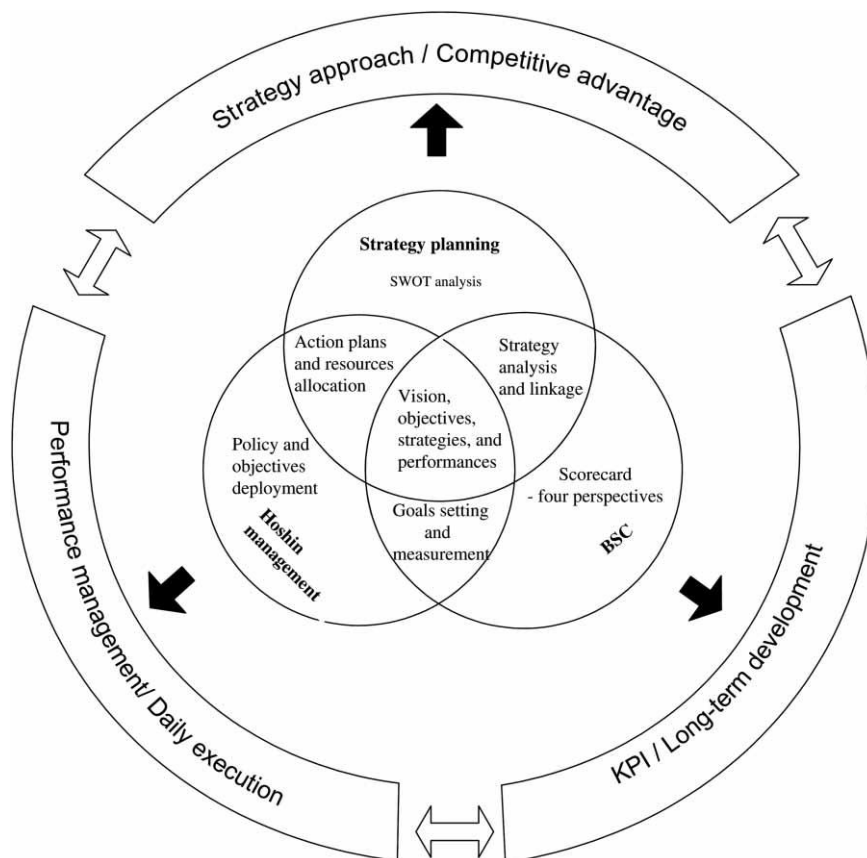


Figure 3. Comparison of strategic planning, BSC and Hoshin management. (source:yang,yeh,2009: 996)

This paper is based on the 2010-2014 strategic plan of ICCI. This paper is based on the 2010-2014 strategic plan of ICCI. Performance of 2010 was evaluated by BSC (Tablo 1-2-3-4-5-6). How to brought achieving these targets with the BSC, so the performance was measured. As the table shows some of the indicators, there is a discrepancy between planned and actual. So, target was 365



missed for various reasons. Accordance with ITSO's mission, most of these causes, stems from stakeholders. To achieve these goals, while Hoshin Kanri form (Form 1) was filling, improvement team is established. We followed the conversion of PDCA (FAIR) in forms, then improvement is made. With the unemployment rate and the rate of entrepreneurship was achieved success in the studies.

ICCI continued evaluation studies of strategic plan with the BSC and Hoshin Kanri in 2010, targets were gaining momentum with the development of industry and city in 2011-2012. For example; ICCI has entered the top ten a study conducted in Turkey with Turkish Employment Organization (ISKUR) and Republic of Turkey Ministry of National Education, although the pilot province of unemployment. In entrepreneurship while average of Turkey is the 5%, with studies was achieved in 14%. This is a leap. This is indication of the result reached with training and fieldwork.

Table.1. Criteria of Strategic Goal

DIMENSIONS	CRITERIA												
<b>Financial Dimensions</b>	To Contribute To An Increase In Exports(1.1.)	Activity To Increase The Added Value Of Agricultural Products(2.1.)	Studies To Increase Tourism Revenue(1.3.)	Increase the Contribution Of The Economy Of Antalya To Isparta(1.4)									
<b>Customer/ Stakeholder /Member Dimension</b>	Raise the Level of Activity Satisfaction (5.12.)	Upgrade the image (4.3.)	Participation in Exhibition With Members (4.4.)	To Support the Stakeholders and members (4.6.)	To Start the Works in the Branding of Products (4.9)	Activity for Isparta's Rose and Carpet (4.11.)	Working for Collaboration Between University-Industry (2.11.)	Follow-up Study for Reducing Unemployment (2.12.)	Works for Developing the Entrepreneurship (2.7.)	Workshop for Give Direction to the Industry (2.8.)	Activities for Increasing the Product Range in Volume of the Domestic Trade(1.2.)	To Cooperate with Commodity Exchange (1.7.)	
<b>Functional Dimension to in ICCI</b>	Members' Contact Information (5.11)	Activation the Professional Committees(5.1.)	To Complete the Electronic Archiving Project(5.3.)	Making the Infrastructure work for Web-based Member Services and Disclosures (5.5)	EU Vision (5.8.)	Control Of Workings The Quality andAccreditation(5.10)	Works of Reconstruction and Rational Use of Resources(5.14)	Activity in Renewable Energy(2.3.)					
<b>Learning and Development Dimension</b>	Training of Employees (5.6.)	Training of Members (5.7.)	Satisfactor Surveys for Members and Staff (5.4.)	To Create the a Unit of Consulting and Projects (5.2.)									

Table.2. Classification and Description of Strategic Goals

CLASSIFICATION	STRATEGIC GOALS	DESCRIPTION
F1	To Contribute To An Increase In Exports(1.1.)	increase in profit/end of period
F2	Activity To Increase The Added Value Of Agricultural Products(2.1.)	Units of Activity/end of period
F3	Studies To Increase Tourism Revenue(1.3.)	% increase in income/end of period
F4	Increase the Contribution Of The Economy Of Antalya To Isparta(1.4)	unit of Thematic working/year
C1	Raise the Level of Activity Satisfaction (5.12.)	% increase
C2	Upgrade the image(4.3.)	Pieces of positive news/year
C3	Participation in Exhibition With Members(4.4.)	total of fair/year
C4	To Support the Steakholders and members(4.6.)	kind of activity/year
C5	To Start the Works in the Branding of Products(4.9)	total of working/end of period
C6	Activity for Isparta's Rose and Carpet (4.11.)	total of working/end of period
C7	Working for Collaboration Between University-Industry (2.11.)	total of network/end of period
C8	Follow-up Study for Reducing Unemployment(2.12.)	total of working/year
C9	Works for Developing the Entrepreneurship (2.7.)	total of entrepreneur/year
C10	Workshop for Give Direction to the Industry (2.8.)	total of workshop/end of period
C11	Activities for Increasing the Product Range in Volume of the Domestic Trade(1.2.)	total of product/end of period
C12	To Cooperate with Commodity Exchange (1.7.)	total of cooperation/year
I1	Members' Contact Information(5.11)	% increase
I2	Activation the Professional Committees (5.1.)	total of report/year
I3	To Complete the Electronic Archiving Project (5.3.)	Adet proje/end of period
I4	Making the Infrastructure work for Web-based Member Services and Disclosures(5.5)	time (Project completion time-2010)
I5	EU Vision(5.8.)	Units of Activity/end of period
I6	Control Of Workings The Quality and Accreditation (5.10)	total of monitoring activity/year
I7	Works of Reconstruction and Rational Use of Resources(5.14)	total of project/end of period
I8	Activity in Renewable Energy(2.3.)	kind of activity/year
L1	Training of Employees(5.6.)	kind of education/year
L2	Training of Members(5.7.)	kind of education/year
L3	Satisfactor Surveys for Members and Staff(5.4.)	survey/year
L4	To Create the a Unit of Consulting and Projects(5.2.)	total of unit/end of period

Table.3. Financial Dimensions

<b>FINANCIAL DIMENSIONS</b>				
<b>STRATEGIC GOALS</b>	<b>DESCRIPTION</b>	<b>ADDED DESCRIPTION</b>	<b>GOALS</b>	<b>FULFILLED</b>
To Contribute To An Increase In Exports(1.1.)	This will take place too is subject end of the 5 yeras.	increase in profit/end of period	20%	18%
Activity To Increase The Added Value Of Agricultural Products(2.1.)	7activity/5year	Units of Activity/end of period	1,4	2
Studies To Increase Tourism Revenue(1.3.)	end of the period %80	% increase in income/end of period	8%	7%
Increase the Contribution Of The Economy Of Antalya To Isparta(1.4)	4 activity of a year	unit of Thematic working/year	4	4

Table.4. Customer's Dimensions

<b>CUSTOMER'S DIMENSIONS/STEAKHOLDER'S DIMENSIONS/MEMBER'S DIMENSIONS</b>				
<b>STRATEGIC GOALS</b>	<b>DESCRIPTION</b>	<b>ADDED DESCRIPTION</b>	<b>GOALS</b>	<b>FULFILLED</b>
Raise the Level of Activity Satisfaction (5.12.)		% increase	80%	92%
Upgrade the image(4.3.)	3 times a year	Pieces of positive news/year	3	5

Participation in Exhibition With Members(4.4.)		total of fair/year	2	2
To Support the Stakeholders and members(4.6.)		kind of activity/year	1	1
To Start the Works in the Branding of Products(4.9)		total of working/end of period	3	3
Activity for Isparta's Rose and Carpet (4.11.)		total of working/end of period	2	3
Working for Collaboration Between University-Industry (2.11.)	5ativity/5year	total of network/end of period	1	1
Follow-up Study for Reducing Unemployment(2.12.)	4 times a year	total of working/year	4	3**
Works for Developing the Entrepreneurship (2.7.)		total of entrepreneur/year	3	2**
Workshop for Give Direction to the Industry (2.8.)		total of workshop/end of period	1	1
Activities for Increasing the Product Range in Volume of the Domestic Trade(1.2.)	5total/5year	total of product/end of period	1	3
To Cooperate with Commodity Exchange (1.7.)	2times/1year	total of cooperation/year	2	2

\*\* Hoshin Karni Form, organized.

Table.5. Functional Dimensions

<b>FUNCTIONAL DIMENSIONS TO IN IC CI</b>				
<b>STRATEGIC GOALS</b>	<b>DESCRIPTION</b>	<b>ADDED DESCRIPTION</b>	<b>GOALS</b>	<b>FULFILLED</b>
Members' Contact Information(5.11)		% increase	100%	100%
Activation the Professional Committees (5.1.)	4total/year	total of report/year	4	6
To Complete the Electronic Archiving Project (5.3.)		Adet proje/end of period	100%	100%
Making the Infrastructure work for Web-based Member Services and Disclosures(5.5)		time (Project completion time-2010)	100%	100%
EU Vision(5.8.)	5activity/ 5year	Units of Activity/end of period	1	2
Control Of Workings The Quality and Accreditation(5.10)	4total/year	total of monitoring activity/year	4	4
Works of Reconstruction and Rational Use of Resources(5.14)	1 working	total of project/end of period	1	1
Activity in Renewable Energy(2.3.)	1variety/year	kind of activity/year	1	1

Table.6. Learning and Development Dimensions

<b>LEARNING AND DEVELOPMENT DIMENSION</b>						
<b>STRATEGIC GOALS</b>	<b>DESCRIPTION</b>	<b>ADDED DESCRIPTION</b>	<b>GOALS</b>	<b>FULFILLED</b>		
Training of Employees(5.6.)	3variety/year	kind of education/year	3	2		
Training of Members(5.7.)	5variety/year	kind of education/year	5	5		
Satisfaction Surveys for Members and Staff(5.4.)		1total/year		survey/year	1	1
To Create the a Unit of Consulting and Projects(5.2.)				total of unit/end of period	100%	100%

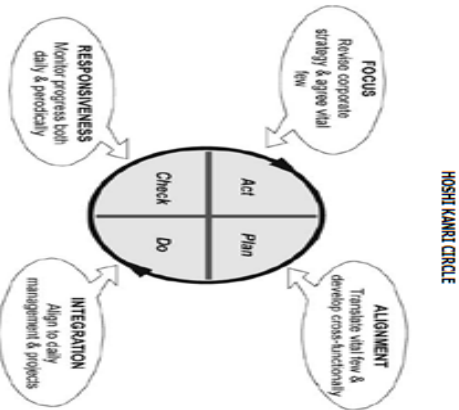
**Form.1. Hoshin Kanri Form**



**THE CHAMBER OF INDUSTRY OF ISPARIA  
HOSHIN KANRI FORM**

<b>User</b>	<b>Scope of Work</b>
<b>Name of Work</b>	<b>HOSKMAN No</b>
<b>Group's Work of Name</b>	
<b>Start Date</b>	<b>Finish Date</b>

PARTICIPANTS			
<b>Name Surname</b>	<b>Task</b>	<b>Phone / E-mail</b>	<b>Number of Meetings</b>
<i>Indicate that you want to withdraw to cancel the team member's name and surname.</i>			



*\*This form is designed to serve as a guide and not a replacement work*

**1. PLAN (ALIGNMENT)**

**1.1** Definition of Problem

**1.2** Definition goal

**1.3** Definition of process  
Process Layout

**1.4** Basis of Product Goal

**1.4** Data Requirement  
*(Which data are necessary?)*

Name of Data	The person collect the data	Date of collect the data between data	Notes

**1.5** Data Analyze


**1.6** Reasons  
*(List of reasons which results of data analysis.)*

1	
2	
3	
4	
5	

**1.7** Revision of Planning Development

**1.7 - Revision of Planning Development** 2/-

Revision of Development	Reason in change	Planning Date	Expiration Date	Situation	
				Completed	Cancel

**2. DO (IMPLEMENTATION)**

**2.1** Application

**3. CHECK (RESPONSIVENESS)**

**3.1** Evaluation of Application Results

**4. ACT (FOCUS)**

**4.1** Standardization

Standardization Activity	Reason in change	Application Date	Expiration

**4.2** Improving the standardizing

Person of check	Date of check	Signature



## 7.CONCLUSION

Accordance with its mission, ICCI, plays an important role in the development of the country. For this reason, strategic plan of ICCI is important. Ensuring sustainable development of strategic plans, will have a positive impact on sustainable development.

The study revealed that; improvements such as to reduction in the unemployment rate and to increase the success of entrepreneurship in strategic plan in ICCI are factors that affect sustainable development. So we can say; efficient ICCI's strategic plans, positive impact on sustainable development.

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