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Title	Performance measurement and strategic learning: a case study of the use of the balanced scorecard to promote learning		
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Abstract

This thesis interprets learning from management accounting point of view and concentrates on strategic performance measurement systems, particularly on the balanced scorecard, the focus being on the role of the balanced scorecard and its association with strategic learning. The purpose of this research is to find out what strategic learning experiences the use of the balanced scorecard produces in the organization, as well as how the underlying organizational factors affect the link between performance measurement and strategic learning. By undertaking a case study, the thesis follows an action-oriented research methodology, as it enables an illustration of what has actually been achieved in practice. In total, seven interviews were carried out in the case organization.

Evidence from the case study indicates that the balanced scorecard links to the strategic learning in the origin of the learning process by providing relevant information either by detecting an operation which calls for improvement or by supplying feedback which can be used in the analysis of a particular activity. It is being suggested that non-financial measures play an important role as leading indicators, but also that enhancing strategic learning depends on how the management level exploits the scorecard information. Although there are several implications of the fact that interactive use of a performance measurement system can be effectively used for strategic learning purposes, according to this research strategic learning is also possible when control system is used diagnostically.

The research also revealed that structural advice is feasible when choosing an effective way for facilitating organizational learning capability. Teamworking and especially cross-functional co-operation is essential as it enhances critical discussion and is the first step for information distribution. It is pointed out that flexibility is a key attribute of a learning organization, and that the numerous organizational characteristics are very much interconnected with each other.

In conclusion, this research supports previous indications that there is a link between performance measurement and strategic learning. An important practical implication of this study is for managers to discover how the balanced scorecard for its part can enhance the improvement of the organizational capacity to learn at all levels.

Key words	Performance measurement, balanced scorecard, strategic learning, organizational learning, a case study
Further information	