

Good argumentative essay on bus499_case #1

[Business](#), [Company](#)



Cattaraugus County Rehabilitation Center is a not-for-profit organization that works towards providing services to several categories of customers. Some of the customers of Cattaraugus County Rehabilitation Center includes; injured people, physically disabled people, and people with developmental disabilities, autistic persons, and services that are useful for disabled individuals regardless of their age. The Cattaraugus County Rehabilitation Center developed a balanced scorecard approach within its organizational structure. The balanced scorecard approach allows businesses, specifically not-for-profit organizations, to align business activities with the corporate objective of the firm. Furthermore, internal and external communications are also aligned with strategic goals. Drs. Robert Kaplan of Harvard Business School along with David Norton was the initiators of the balanced scorecard as a measure of performance for not-for-profit organizations. This allows management to view the organizational functions in a balanced view and ensure all units are in cooperation. This paper would outline the success of Cattaraugus County Rehabilitation Center in implementing the balanced scorecard as a tool to review its operations. The organization also used the BSC for long term planning of the organization along with strategic planning of its service delivery system.

As mentioned above the Cattaraugus County Rehabilitation Center provides services to a number of people who have special requirements that are tailored specifically to their needs. However, the main focus of the organization is towards providing services that would benefit the people who come to the organization for help; thus, earning profits is not the core focus of the company. The balanced scorecard that is implemented at Cattaraugus

County Rehabilitation Center is a four-pronged approach. The four-pronged approach suggests that the managerial decisions taken within the organization are influenced by other factors apart from profitability. The successful implementation of the balanced scorecard is only possible if all involved parties actively participate through giving useful suggestions and feedback. The major stakeholders for the Cattaraugus County Rehabilitation Center are its customers and employees. The example set by the Cattaraugus County Rehabilitation Center is noteworthy because they have proved successful in the implementation of the balanced scorecard because all concerned stakeholders actively participate in improving the organizational performance and aligning activities to the goals.

All functional areas that are involved during the course of a project received sufficient attention because of the balanced scorecard implementation. As a post-project feedback of a particular project the entire project was judged on the basis of the four-pronged approach that is adopted as part of the balanced scorecard. The existing financial management allows the managers to review the financial stability of the company and it is an essential component of any strategic plan. Through the balanced scorecard the additional funds required was compared against the additional revenue that were generated as a result of investing greater resources. Furthermore, discretionary funds that are not generating revenues are invested in profit making departments. Cattaraugus County Rehabilitation center was successful in implementing the balanced scorecard because participants were empowered because the organization was able to free up the discretionary funds. However, the research upon the Cattaraugus County

Rehabilitation Center does not provide evidence of the organization in providing bequests or gifts. The company may focus towards providing long term gifts in the future.

The balanced scorecard that was implemented at the Cattaraugus County Rehabilitation Center helped the organization to develop several customer goals. One of the goals developed by the organization to improve its services included the public notification of the services that the organization was offering. Along with this the number of staff serving the customers was increased and this was possibly an approach to improve the public relations of the organization. Another goal of the organization included improved service delivery. A better service delivery was crucial for the organizations success because it reflected upon the company's image in the customer's viewpoint. As part of the service delivery system an extensive and improved information delivery system was installed. The improved delivery system included timely deliveries to customers and this was reviewed after extensive studies by the management. Moreover, the organization also ensured all changes were in compliance with regulatory authorities and the safety requirements of the system were up to the required standards. As the company focused upon providing long term benefits to its customers it would help the company to have a positive relationship with its stakeholders, specifically the customers.

The balanced scorecard takes into consideration the investment in workforce, technology, and the environment. In today's business environment it is essential for management to invest in its workforce in order to develop their core competencies. Employee recognition programs

alongside other efforts of giving importance to employees were implemented at Cattaraugus County Rehabilitation Center which contributed towards retaining staff. The balanced scorecard allows the organization to review the technological changes that are brought about in the organization relevant to technological changes of the industry. The work environment also plays a vital role in assessing the organizations alignments of corporate values and communication system with the strategic objectives of the company.

Employee improvement programs are forms of boosting the morale of workers and often provide cheap ways for the organization to incentivize workers in improving its performance.

There were two important aspects that were ignored by the balanced score card which included; learning and growth. There is evidence of these segments in the report on Cattaraugus County Rehabilitation Center but the commitment of the organization is not as evident as other factors. If the organization does not plan for the long term then the benefits gained by the balanced scorecard would be of little importance. However, the commitment of the organization to the three areas is positive and there is significant involvement of stakeholders, but there is little or no evidence about the involvement of specific groups in the decision making process.

The balanced scorecard allows organizations to improve the methods to achieve their organizational goals and objectives drastically. The Cattaraugus County Rehabilitation Center is an ideal organization for the implementation of the balanced scorecard because it takes into consideration other factors apart from profits. The framework of the balanced scorecard allows organizations to be flexible and ensures wide

ranging applicability of this system. The four-pronged approach of the Cattaraugus County Rehabilitation center only proved to be successful in three aspects. However, a core focus of the balance scorecard is to involve employees and stakeholders in the decision making process. At Cattaraugus County Rehabilitation Center the staff was considerably involved in the process; thus, proving the balanced scorecard was successfully implemented at this organization. Even though, there were some issues that pointed towards need for improvement, but the efforts made by the organization should not be ignored. If the weak areas are worked upon then the company may be successful in gaining long term benefits from the balanced scorecard.

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