

# Northumbria Research Link

Citation: Boudlaie, Hasan, Amoozad Mahdiraji, Hannan, Shamsi, Sabihe, Jafari Sadeghi, Vahid and Garcia-Pereze, Alexeis (2020) Designing a human resource scorecard: An empirical stakeholder-based study with a company culture perspective. *Journal of Entrepreneurship, Management and Innovation*, 16 (4). pp. 113-147. ISSN 2299-7075

Published by: Nowy Sacz Business School National-Louis University

URL: <https://doi.org/10.7341/20201644> <<https://doi.org/10.7341/20201644>>

This version was downloaded from Northumbria Research Link:  
<http://nrl.northumbria.ac.uk/id/eprint/46340/>

Northumbria University has developed Northumbria Research Link (NRL) to enable users to access the University's research output. Copyright © and moral rights for items on NRL are retained by the individual author(s) and/or other copyright owners. Single copies of full items can be reproduced, displayed or performed, and given to third parties in any format or medium for personal research or study, educational, or not-for-profit purposes without prior permission or charge, provided the authors, title and full bibliographic details are given, as well as a hyperlink and/or URL to the original metadata page. The content must not be changed in any way. Full items must not be sold commercially in any format or medium without formal permission of the copyright holder. The full policy is available online: <http://nrl.northumbria.ac.uk/policies.html>

This document may differ from the final, published version of the research and has been made available online in accordance with publisher policies. To read and/or cite from the published version of the research, please visit the publisher's website (a subscription may be required.)

# Designing a human resource scorecard: An empirical stakeholder-based study with a company culture perspective

**Hasan Boudlaie<sup>1</sup>** , **Hannan Amoozad Mahdiraji<sup>2</sup>**   
**Sabihe Shamsi<sup>3</sup>**, **Vahid Jafari-Sadeghi<sup>4</sup>**   
**Alexeis Garcia-Perez<sup>5</sup>** 

## Abstract

*Human resource management (HRM) in public organizations managed based on a balanced scorecard requires a different narrative on the map of strategic goals than in private organizations. However, this issue is not widely recognized and discussed. This study aims to identify strategic goals and outline an HRM strategy with a stakeholder approach from a corporate culture perspective based on a balanced scorecard by examining and highlighting areas that should be included in the revised narrative. This exploration was carried out through qualitative research, particularly a thematic analysis based on data from the Kish Free Zone Organization. Therefore, using the themes obtained, a human resources strategy map was presented based on a balanced scorecard. The six-step Clarke-Braun process and the three-step Attride-Stirling thematic classification method were combined into a thematic network, and a seven-step research process was created. Data was collected through interviews with stakeholders in the Human Resources (HR) unit. These stakeholders are (1) HR employees (2) employees of other entities (3) senior and middle management (4) family of employees (5) HR department of related companies (6) retirees, and (7) customers of this entity. To identify strategic goals and a human resource strategy map, 187 main topics, 39 organizational topics, and 12 global themes were identified after transcription*

1 Hasan Boudlaie, Ph.D., University of Tehran, Kish International Campus, 7644430055, Kish Island, Iran, e-mail: [hasanboudlaie@ut.ac.ir](mailto:hasanboudlaie@ut.ac.ir) (ORCID ID: <https://orcid.org/0000-0002-9416-2806>).

2 Hannan Amoozad Mahdiraji, Ph.D., Leicester Castle Business School, Faculty of Business and Law, De Montfort University, Leicester, United Kingdom, e-mail: [hannan.amoozadmahdiraji@dmu.ac.uk](mailto:hannan.amoozadmahdiraji@dmu.ac.uk) (ORCID ID: <https://orcid.org/0000-0002-8382-6603>).

3 Sabihe Shamsi, University of Tehran, Kish International Campus, 7644430055, Kish Island, Iran, e-mail: [sabihe.shamsi@alumni.ut.ac.ir](mailto:sabihe.shamsi@alumni.ut.ac.ir)

4 Vahid Jafari-Sadeghi, Ph.D., School of Strategy and Leadership, Coventry University, CV1 5DL, Coventry, United Kingdom, e-mail: [vahid.jafari-sadeghi@coventry.ac.uk](mailto:vahid.jafari-sadeghi@coventry.ac.uk) (ORCID ID: <https://orcid.org/000-0003-3083-6119>), corresponding author.

5 Alexeis Garcia-Pereze, Ph.D., Research Centre for Business in Society, Faculty of Business and Law, Coventry University, CV1 5DL, Coventry, United Kingdom, e-mail: [ab1258@coventry.ac.uk](mailto:ab1258@coventry.ac.uk) (ORCID ID: <https://orcid.org/0000-0003-0718-5645>).

Received 21 March 2020; Revised 26 May 2020, 5 June 2020; Accepted 6 June 2020.

This is an open access article under the CC BY license (<https://creativecommons.org/licenses/by/4.0/legalcode>).

*of the interviews, including (1) the development of family policies (2) promoting the well-being, health, and well-being of employees (3) improving productivity HR department (4) promoting the human dignity of the staff (5) developing an organizational culture based on customer orientation and innovation (6) empowering employees (7) development HR information system (8) strategic recruitment and retention of employees (9) performance management and development employees (10) strategic transformation of HRM based on research and process reform (11) adjusting the allocation and use of the HR budget to the organization's strategy and (12) improving the accounting mechanism for the personnel budget. This study is innovative due to the proposed approach to redesign the strategy map and the balanced scorecard from a human resource management perspective, methodically, due to adopting a combined thematic analysis process and constructing related narratives and stakeholder approaches from a corporate culture perspective.*

**Keywords:** *balanced scorecard, strategic human resource management, public organizations, stakeholder approach, strategy map*

---

## INTRODUCTION

---

Free zone organizations are a very important sector for developing the economy and independent trade and strengthening international relations. However, as part of the government, this sector has also faced employee demotivation as well as the negative opinion of the public sector in the general population (Mendes, Santos, Perna, & Teixeira, 2012). Some CEOs and senior line managers are skeptical about the role of human resources in their companies' success. Meanwhile, many executives, despite the belief that "human resources are the most valuable asset of an organization," cannot understand how human resources functions play a role in making the envisioned organizations a reality. The problem is rooted in the fact that it is difficult to measure the impact of human resource functions on an organization's performance and success (Becker, Huselid, & Ulrich, 2001). People are the company (Kucharska & Kowalczyk, 2019; 2020) and employees are one of the key groups of stakeholders (Philips, 2003; Phillips, Freeman, & Wicks, 2003). Recently, Kianto, Vanhala, Ritala and Hussinki (2020) strongly highlighted the advantageous consequences of intellectual capital on various aspects of organizational performance. Moreover, Kucharska (2020) proved that employee commitment matters for a company's reputation and performance.

Nonetheless, strategic HRM in the public sector is now considered (Guo, Brown, Ashcraft, Yoshioka, & Dennis Dong, 2011) because the contemporary public management movement focuses on increasing accountability and efficiency. Besides, the growing recognition of the importance of human resources, innovation, cost control, organizational members' participation, and

human resources diversity is emphasized in the public sector (Lim, Wang, & Lee, 2017). Therefore, appropriate frameworks for strategic HRM are required to delineate its role in achieving organizational success in the public sector.

On the other hand, a balanced scorecard provides a clear and tangible framework for linking different performance measures to the strategic objectives of the organization (Wilson, 2006). The balanced scorecard translates an organization's strategies into performance objectives, measures, quantitative targets, and executive initiatives from four balanced perspectives, including financial, customer, internal processes, and learning and growth. In this way, a balance between retrospective indicators (financial indicators) and prospective indicators (the indicators of the three other perspectives) is created (Kaplan & Norton, 1996).

By applying the balanced scorecard model in the field of human resources, the new tool of HRM scorecard is provided for human capital management and measurement (Walker & McDonald, 2001). In the human resource scorecard, HRM as a strategic asset and the contribution of human resources to the organization's success is considered. HR scorecard helps to prioritize capabilities and provide an appropriate approach for managers and staff. The advantage of a balanced scorecard is to show the priorities of human resources and how they relate to each other. Besides, it enables managers to recognize the goals of human resources in future periods by communicating the priorities (Becker, Huselid, & Ulrich, 2001). Furthermore, the challenge of implementing the strategy and management of human resource performance has increased in recent decades in public sector organizations compared to private sector organizations (Newcomer, 2007). These organizations include a broader range of stakeholders who directly or indirectly influence the organization or are influenced by it (Zheng, Wang, Liu, & Mingers, 2018). In these organizations, the ultimate objective is not financial gains but to meet citizens and society's needs. Hence, when the human resource scoreboard is used in the public sector, the customer (citizens) perspective is at the top of the strategy map (Kaplan & Norton, 2001b).

Providing and maintaining effective staff, improving the employee's performance, and motivating and managing them, HRM has a special role in achieving the objectives and strategies pursued by public sector organizations from the company culture perspective. By aligning its strategy with the organization's overall strategy, it has a significant contribution to achieving the organization's grand strategy. Therefore, the first step in the implementation of the strategy is to identify and define strategic objectives that can be achieved through the definition of the strategy map. However, the review of theoretical foundations suggests the use of the human resource scorecard in the public sector has not been developed theoretically enough,

and much research has not been considered so far in this field. Therefore, our knowledge regarding it is limited and the vacancy of research that addresses the use of the human resource scorecard in the public sector is tangible.

According to the facts mentioned above, the purpose of this qualitative research is to identify the strategic objectives and strategy map of HRM in the Kish Free Zone Organization (KFZO) using a balanced scorecard approach based on the thematic analysis and from the company culture perspective. Note that KFZO's fundamental objectives are conducting the needed infrastructural works in the Kish Island (an island in Iran), helping to constructive development, improving economic development, generating helpful job opportunities, attracting both internal and international tourists and investors, setting both employment and commodity markets, facilitating active presence in the world market to develop non-petroleum exports, arranging condition for producing industrial products, launching processing industries, and finally, taking advantage of Kish Free Island special opportunities including general assembly, the board of the directors, managing director, chairman of the board of the directors, and legal inspectors. Accordingly, the cultural context of this organization encompasses all three aspects of economic, social, and political. Considering the main stakeholders of HRM in this organization, the data are first collected and then, using the objectives corresponding to the four perspectives of the balanced scorecard (financial, stakeholders, internal processes and functions, and employee development), the themes are identified by thematic analysis. Moreover, Hofstede and Minkov (2010) noted that national, cultural context might influence organizational studies results. Hence, this study may illustrate how the Iranian context of Kish Free Zone Organization may impact strategic human resource management by designing a human resource scorecard.

## LITERATURE REVIEW

---

HRM in the public sector has major differences with the private sector (Boselie, Harten, & Veld, 2019). Although many HRM activities and processes are the same in both, the public sector issues always present challenges and contradictions concerning HRM (Berman, Bowman, West, & Van Wart, 2010; Knies, Boselie, Gould-Williams, & Vandenberghe, 2018). The concept of strategic HRM in the public sector gained high importance when the new public management appeared in the 1980s. New public management (NPM) theorists rose to progress a requirement for flexibility, innovation, managerialism, and responsiveness within the public sector, which challenged the essential principles of bureaucratic/mechanistic organizational forms

(Funck & Karlsson, 2019). With the advent of new public management, staff development is possible through advanced HRM techniques (Hajiagha, Akrami, Hashemi, & Amoozad, 2015; Hajiagha, Hashemi, Mahdiraji, & Azaddel 2015; Hood, 1995; Lapsley & Wright, 2004). Several factors in the public sector that may influence the adoption of a strategic HRM approach (Brunettov & Beattie, 2020).

- First, the multiplicity and diversity of its objectives, the complexity of performance measurement, and the tendency for conflicts between various goals and stakeholders make strategic management as well as the achievement of the vertical and horizontal integration more difficult (Arnaboldi, Lapsley, & Steccolini, 2015).
- Second, public management is subject to scrutiny or regulatory bodies created by the legislature (Biancone & Jafari-Sadeghi, 2016). Such a situation frequently limits executive and administrative autonomy in achieving a strategic approach.
- Third, the political environment may affect the implementation of strategic HRM because successful HRM in the public sector needs the support from top managers and political support (Rainey, 2009). Therefore, in countries with relatively high political instability and frequent political changes, the limited time horizons of political leaders can lead to strategic HR policies' failure.
- Another problem is the difference in HRM approaches at the level of central organizations and headquarters with operational centers. The strategic alignment between strategic HRM and the particular environment in which it is applied is important.

Taking everything into consideration, it can be said that the implementation of strategic HRM in a particular country is influenced by a set of political, social, economic, and cultural factors that are interconnected (Jarvalt & Randma-Liiv, 2010). Performance management in the public sector can lead to various political as well as managerial purposes that affect each other (Wang, Zhu, Mayson, & Chen, 2019).

- First, the definition of the missions and clear objectives help each employee understand what the organization desires and provides a concentration on the operations (communication purpose) (Niven, 2006).
- Second, by the measurement of performance considering the objectives, policymakers and public managers need to be able to explain to the public for what purposes their money has been used ("transparency/accountability purpose") (Hajiagha Razavi, Mahdiraji, Hashemi, & Turskis, 2015; Jafari-Sadeghi, Nkongolo-Bakenda, Anderson, & Dana, 2019; Moullin, 2017).
- Third, public sector organizations can use performance measurement to learn and improve performance (learning purpose) (Buick,

Blackman, O'Donnell, O'Flynn, & West, 2015; Hajiagha, Mahdiraji, Zavadskas, & Hashemi, 2014).

- Fourth, the performance measurement systems can provide a basis for the compensation of public officials (appraising purpose) (Armstrong, 2000; Jamalnia, Mahdiraji, Sadeghi, Hajiagha, & Feili, 2014).

The specification and intensive monitoring of performance, coupled with a set of incentives and sanctions, can be used to ensure the public sector managers continue to act in line with the interests of the society (Beheshti, Mahdiraji, & Zavadskas, 2016; Jafari-Sadeghi, 2019; Verbeeten, 2008). Considering what is said, the strategic HRM and employee performance management in the public sector needs to maintain a coherent and effective approach. Seeking to apply appropriate private sector models in the public sector, the new public management introduces the balanced scorecard model (Maran, Bracci, & Inglis, 2018). Although this model was first introduced for the private sector, Kaplan and Norton (2001a) presented a modified version of it for the public sector. Considering the four perspectives introduced, the given model appreciates the complexity of many public organizations and presents more measures. Moreover, this model is unlimited to the key perspectives provided by Kaplan and Norton (Arnaboldi, Lapsley, & Steccolini, 2015; Hansen & Schaltegger, 2016; Jafari-Sadeghi & Biancone, 2017b). The balanced scorecard is a strategic planning and management system that aligns business activities with the organization's vision and strategy, improves internal and external communications, and controls the organization's performance against the strategic objectives (Kaplan & Norton, 1996). The balanced scorecard can be used as a communication tool, measurement system, and strategic management system (Ahn, 2001; Becker & Huselid, 2006; Jia, Mahdiraji, Govindan, & Meidutė, 2013; Mahdiraji, Arabzadeh, & Ghaffari, 2012; Malina & Selto, 2001; Niven, 2006; Rezaei, Jafari-Sadeghi, & Bresciani, 2020).

Kaplan and Norton suggest an effective way to implement a balanced scorecard is to use a strategy map. The strategy map outlines the causal relationships between strategic objectives and serves as a starting point for balanced scorecard projects. The strategy map includes four perspectives, like a balanced scorecard (Kaplan & Norton, 2008). Niven (2006) emphasizes that the financial perspective is not the main target in the public sector, but a limited resource by which the mission is accomplished. Considering performance from different perspectives based on the various objectives and stakeholders (McAdam, Hazlett, & Casey, 2005; Messeghemv, Bakkali, Sammut, & Swalhi, 2018), a balanced scorecard in the public sector is assumed as a tool for linking the goals of the performance management and the public organization objectives (Bobe, Mihret, & Obo, 2017; Modell, 2004). Performance management is more difficult in the public sector than in the

private sector because the social and political environment is more complex (Brignall & Modell, 2000; Hoque, 2014; Mahdiraji, Govindan, Zavadskas, & Razavi Hajiagha, 2014) and meeting the needs of the community is of utmost importance. Therefore, the client/customer perspective is at the highest level (Aidemark, 2001; Kaplan & Norton, 2001b; Mahdiraji, Kazimieras, & Razavi, 2015). The public sector strategic map changes in a top-down, cause-effect hierarchy (Moullin et al., 2007) and is translated as follows. The financial perspective provides the necessary means for human capital growth, productivity, organizational capacity, and information in the learning and growth perspective. This, in turn, provides the work needed for the success of the critical factors in the internal processes perspective and ultimately, the client's perspective (Mahmoudi, Mahdiraji, Jafarnejad, & Safari, 2019; Mathys & Thompson, 2006; Mendes, Santos, Perna, & Teixeira, 2012).

Irwin (2002) argues that the customer perspective is determined by the definition of the organization stakeholders when the strategy map is drawn by the identification of the organization strategy. In public sector organizations; labels such as "customer," "consumer," "client," "user," "stakeholder," "citizen," "taxpayer," or "the public" are mostly used to describe this term (Cunningham, 2016). However, this perspective is not completely described only by the identification of a customer. Accordingly, depending on the nature of the activity, the customers/clients may be divided into several categories (Conaty & Robbins, 2018). The balanced scorecard in the public sector replaces the terms "customer" and "internal processes" with "stakeholder" and "operational excellence," respectively. Moreover, growth is omitted in the innovation and learning perspective, since it may be misleading if it is simply considered as growth in physical or monetary terms. Besides, the term "growth" is eliminated in the learning and growth perspective, because it may be misleading and considered as growth in physical or monetary terms. Generally, the balanced scorecard model in nonprofit organizations seems to be unlimited to four main performance dimensions (Grigoroudis, Orfanoudaki, & Zopounidis, 2012; Mokhtarzadeh, Mahdiraji, Beheshti, & Zavadskas, 2018).

By employing the four-dimensional model of balanced scorecard in human resource management, the HR Scorecard model's perspectives and strategic objectives were developed and the strategic map was constructed. Both the HR scorecard and the balanced scorecard include objectives, measures, initiatives, action items, and strategy maps that are designed in both of them, including several perspectives. Generally, they are applied to describe a specific strategy and execute it. While for-profit organization scorecards traditionally place the financial perspective at the top of the strategy map, an HR scorecard usually does not, considering that the HR department's primary goal is not to make a profit but to support its

“customers,” which are typically internal to the organization. Besides, since the balanced scorecard in HR is more likely to have an internal perspective that revolves around key strategic areas in which the department operates, the internal perspective themes in an HR scorecard are unique from traditional scorecards (Cunningham, 2016; Kaplan & Norton, 2006).

An HR balanced scorecard helps HRM to prioritize capabilities and provides an appropriate approach for managers and employees. The advantage of an HR balanced scorecard is to show the priorities of human resources and how they are connected. Besides, it enables managers to determine the goals of human resources in future periods by communicating the priorities (Balogh & Golea, 2015; Jafari-Sadeghi, Biancone, Giacoma, & Secinaro, 2018). The HR scorecard aligns business strategy with the objectives and outcomes desired and expected by the human resources to provide a statistical basis for measuring human resources efficiency and their impact on the implementation of organization strategy (Becker, Huselid, & Ulrich, 2001; Jafari-Sadeghi & Biancone, 2017a). To achieve the strategic objectives of the organization in the public sector, it is first necessary to define the client, financial, process, and learning and growth objectives and activities to implement them using the HR scorecard. Precisely, HR managers can ask which HRM practices, skills, and behaviors help line managers implement the organization’s strategic objectives (Cunningham & Kempling, 2011; Jafari-Sadeghi & Biancone, 2018).

- **The customer or client perspective.** Internal and external clients are considered as customers. The external clients in public sector organizations include citizens, and the internal clients include groups who receive services in the organization (Jafari-Sadeghi, Kimiagari, & Biancone, 2020; Soysa, Jayamaha, & Grigg, 2019). Most of the HRM clients are internal ones in the organization and include line managers and employees who rely on HRM to perform their duties in response to external clients.
- **The financial perspective.** Timely and accurate financial data are always a priority because the financial objectives and measures are helpful in summarizing the outcomes of budgetary expenditures.
- **Internal processes perspective.** In the internal processes perspective, the managers identify the internal processes in which the organization needs to develop. These processes enable the organization to effectively provide its services (Cunningham & Kempling, 2011).
- **Learning and growth perspective.** There is a direct relationship between the effectiveness of HRM and the quality of the work of the HR staff. Hence, by the encouragement and continuous training of employees for learning and innovation, organizations can achieve long-term development. This perspective is mainly related to the training of

human resources staff, helping to meet customer needs, optimizing the internal processes, and achieving overall objectives (Qingwei, 2012).

To develop a human recourse scorecard in public sector organizations, customer objectives are first recognized; then, effective processes are considered, in addition to effective financing. The learning and growth perspective recognizes that these objectives rely on a human component – motivation, training, and the appropriate identification of competencies (Cunningham, 2016).

New public management principles have promoted a more flexible and responsive approach to recruitment, selection, retention, training, and development of public sector employees. The new models of HRM in the public sector introduced the concept of human resources to achieve performance outcomes in line with the strategic direction of the public sector organization (Brown, 2004). Along with the emergence of new public management, the changing structure and operations of the governments replaced the traditional Weberian model including centralized and bureaucratic practices with private-sector HRM systems. The new public management has led to a strategic approach to HRM in the public sector. A new concept of “best practices” has arisen, which is called a “high-performance work system” (El-Ghalayini, 2017). The core of HRM is to achieve the strategic objectives of the organization. Because of unprofitability, public sector organizations’ ultimate objectives are the quality and effectiveness of the services. Therefore, in the HR scorecard, the client perspective is related to the internal customers; that is, the employees of the organization (Qingwei, 2012).

According to what is said so far, it follows that strategic HRM in the public sector needs significant concepts and means to illustrate the contribution of this unit to the value creation in the organization. It seems that the use of a balanced scorecard in the public sector HRM can effectively create responsibility and accountability to the performance of this unit. Additionally, by mapping strategic objectives and implementing them, the position of the HR unit can be promoted to the strategic partner of the organization. Here, some of the most important, relevant researches are reviewed.

Balogh and Golea (2015) presented an HR scorecard model and argued that the indicators in the scorecard are calculated as predetermined values versus the actual values to facilitate the identification of causes leading to differences. Also, it facilitates the decision-making process on how to eliminate the causes which influence the performance. Anwar, Djakfar, and Abdulhafidha (2012) and Jafari-Sadeghi, Jashnsaz and Honari Chobar (2014) analyzed the organization’s performance with a balanced scorecard approach and developed the indicators accordingly to evaluate the employees’ behavior, attitude, skills, and knowledge. Besides, Iveta (2012) presented the possibilities of using the modern balanced scorecard method in human

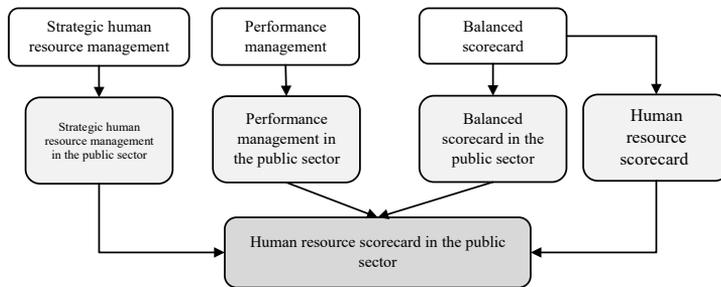
capital and identified that one of the organization's primary goals should be to have a manageable and sustainable HR scorecard with visible and measurable key performance indicators. This research's key performance indicators included all possible aspects – internal and external – of HR strategy, aiming to achieve a more significant organizational approach. Using a balanced scorecard and based on the Delphi method, Qingwei (2012) identified a set of indicators to evaluate HRM effectiveness in a hospital, combined with the hospital human resource characteristics.

Furthermore, Boada-Grau and Gil-Ripoll (2009) studied the performance indicators by the examination of the relationship between strategic HRM in organizations using the three perspectives (customer, financial, and process) of the balanced scorecard. They recognized the indicator of “values and culture” among strategic HRM indicators as acquiring the most predictive capability. Their research identified that the strategic HRM variables were more predictive for process and customer perspectives than the financial perspective. Fottler, Erickson and Rivers (2006) developed an HR scorecard in a clinic and presented a considerable number of internal and external indicators for the financial, customer, internal processes, and growth and learning perspectives. Considering their role in achieving the strategic objectives, the management team identified these indicators for each of the above perspectives by modeling. The four perspectives were identified for the clinic's mission.

Using the HR scorecard, Shankari and Suja (2008) analyzed the performance of strategic business units (luxury, business, and leisure) of the Taj Group of Hotels with a specific reference to the financial perspective. They aimed to maximize human capital and minimize HR costs. Cunningham and Kempling (2011) studied the promotion of organizational fit in the strategic HRM using the HR scorecard in two public sector organizations. Reviewing the relevant literature, it can be recognized that HRM researchers have sought to acknowledge the question as to whether HRM plays its role efficiently and effectively in the organization or not. Accordingly, the need for performance management is recognized and the need for a tool to determine the accordance of HRM with the organization's objectives and strategy becomes evident. The HR scorecard represents an approach that allows the accordance of the performance with the strategic objectives. The literature review recognized that the HR scorecard is used as a communication tool (Balogh & Golea, 2015; Phuong & Harima, 2019), as a system for measuring performance (Anwar, Djakfar, & Abdulhafidha, 2012; Jafari-Sadeghi & Biancone, 2019; Shankari & Suja, 2008), and as a system for implementing strategy (Bryl, 2018; Cunningham & Kempling, 2011; Qingwei, 2012; Reidolf & Graffenberger, 2019).

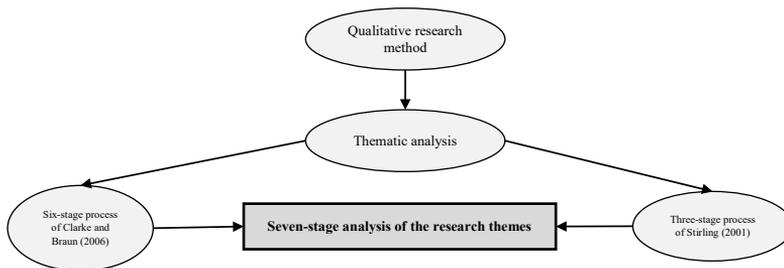
The role of the balanced scorecard in managing performance and helping to realize the organization strategy, especially in the public sector,

becomes evident by a review of the previous research conducted on HRM and employee performance management. Numerous studies examined the HR scorecard. However, little research has been performed on the use of HR scorecards in the public sector. Recognizing the lack of appropriate research can strengthen the value of similar research initiatives and add to the importance of such research. The way of achieving the concept of an HR scorecard in the public sector is illustrated in Figure 1.



**Figure 1.** The process of the formation of HR scorecard in the public sector

In the present research, the balanced scorecard approach as a communication tool and content-based qualitative analysis is used to present the strategy map of the HR unit performance by the identification of the strategic objectives for four perspectives of the HR scorecard.



**Figure 2.** Study framework

## METHODOLOGY

Using qualitative research, the present study seeks to create a map of HRM’s strategic objectives, based on the balanced scorecard with the stakeholder

approach from the perspective of the company culture. The research participants included all the stakeholders of the HR unit of Kish Free Zone Organization, who were selected based on the researcher’s judgment. The data were collected by a semi-structured interview. The stakeholders of this unit include (1) HR unit employees (2) employees of other units (3) senior and middle managers (4) family of employees (5) HR units of affiliated companies (6) retirees, and (7) the clients of this unit. The questions in the interview were formulated based on the four perspectives of the balanced scorecard. Given that all the stakeholder groups were unrelated to each of the four perspectives of the scorecard, a special interview pattern was considered for each group when the interview questions were prepared; in this manner, they only responded to the parts related to them as presented in Table 1. Eventually, in the process of collecting data from the seven stakeholder groups of this unit, 21 interviews were conducted during the period from 21 November 2017 to 13 December 2017. As a case in point, the family of employees as a group of stakeholders in this research were asked to only respond to the questions related to the customer perspective.

**Table 1.** The pattern of interview and data collection

| Participant groups<br>HR scorecard perspectives | HR employees | Other units employees | Senior and middle managers | The family of employees | HR of affiliated companies | Retirees | Clients |
|---|--------------|-----------------------|----------------------------|-------------------------|----------------------------|----------|---------|
| financial                                       | ✓            | ●                     | ✓                          | ☒                       | ☒                          | ☒        | ☒       |
| customer processes                              | ✓            | ✓                     | ✓                          | ✓                       | ✓                          | ✓        | ✓       |
| Growth and learning                             | ✓            | ✓                     | ✓                          | ☒                       | ●                          | ☒        | ☒       |

Notes:

- ✓ The given group has the necessary information from the corresponding perspective,
- ☒ The given group does not have the necessary information from the corresponding perspective,
- The given group may have the necessary information from the corresponding perspective.

To investigate the interpretive validity of the results, 14 of the 21 participants were asked about the conformity of their views with that of the interviewer after the completion of the interview and analysis of the data. Thereby, the accuracy of the research results was verified by the participants. There was collaboration between the researchers for reviewing the results and verifying them, receiving suggestions on how to conduct interviews, computer analysis, and categorization. Moreover, to provide confidence, how to follow the research processes was explained, and the detailed notes and reports on the results were prepared. Thus, the digital recording of collected data, the use of MAXQDA software, and the preparation of successive reports from each stage of the analysis were performed.

## DATA ANALYSIS

---

To analyze the data in the present study, the six-stage process of Braun and Clarke (2006) and the three-stage thematic classification method of Attride-Stirling (2001) were combined to form the thematic network, and a seven-stage process was created. Thematic networks systematize the extraction of lowest-order premises evident in the text (Basic Themes); categories of basic themes grouped to summarize more abstract principles (Organizing Themes); and super-ordinate themes encapsulating the principal metaphors in the text as a whole (Global Themes). These were then represented as web-like maps depicting the salient themes at each of the three levels and illustrating the relationships between them. Considering the nature and questions of the research and due to the collection of data from the interview, the seven-stage process demonstrated in Figure 3 was followed. Firstly, the interviews recorded were listened to several times and transcribed to become aware of the interview atmosphere and collect the data. At this stage, a frequent review of the data was performed to search for meanings and patterns (first stage). After studying the data and understanding them, a preliminary list of the ideas contained in the data and the meaningful statements were prepared, called the basic themes. The basic themes indicate an important point in the text and by their combination; an organizing theme was created (Attride-Stirling, 2001). For instance, participant P<sub>12</sub> said in his interview, “at least staff should think HR is a utopia to honor people. This skill doesn’t exist at all. They have to be respected by everyone, both the managers and the personnel.” The basic theme of “the need to honor the staff in the HR unit” was extracted accordingly. Participant P<sub>03</sub> referred to the basic theme of the “lack of specialized training” as follows, “holding general and specialized training courses for each occupation, the education department can withdraw an effective step towards the development of human resources, while the general courses are now held mostly and there are no specialized courses for each occupation.” Additionally, participant P<sub>07</sub> indicated the special circumstances of the life of employees in Kish Island noting that “in Kish Island, a person becomes depressed unconsciously. Our staff suffer such a problem. Hence, it should be addressed, because depression affects the ability of a person to do his duties in an office. Every person who experiences some problems in his home may not properly do his work at the workplace. Therefore, internal, ethical, and psychological issues should also be addressed.” By these statements, the basic theme of “attention to the mental conditions of the staff considering the restrictions on the island” is extracted. At the end of this stage, 187 basic themes were extracted (second stage).

Following the analysis of the basic themes, they were combined to create the general themes. The themes that have the most similarity and could indicate semantically a single meaning were placed in a category. Accordingly, the categories of themes were created, called the “organizing themes.” All the basic themes were put in 39 categories, indicating the formation of 39 organizing themes (third stage). As a case in point, putting three basic themes under a category entitled “promoting the mental health of staff” is shown in Table 2.

**Table 2.** Promoting the mental health of staff

---

| Organizing theme | Basic theme  |
|------------------|--|
|                  | Dealing with the mental conditions of staff considering the restrictions on the island |
|                  | Lack of a proper mechanism for strengthening the staff’s morale                        |
|                  | Dealing with the problems and concerns of the staff                                    |

---

The organizing themes obtained were categorized in similar and coherent groups, and the global themes were redeveloped in the following stage. Decisions on how to categorize the themes were made based on the content and, if necessary, based on theoretical foundations. In the present study, given that the purpose of preparing the thematic network is to draw the strategy map of HR performance, the global themes were developed based on the strategic objectives to be placed under the four perspectives of the balanced scorecard (fourth stage). The themes identified at this stage provided the primary source of the formation of the thematic network. The global themes and the organizing themes which form them are presented in Table 3.

The themes are narrated to describe the global themes and determine the nature of what a theme discussed about it. Given that the purpose of the research is to map the thematic network in the form of a strategy map, the narrative of themes is expanded to three levels as follows.

- **First level – The narrative of global themes.** At this level, the global themes are defined and described, and the themes composing them are analyzed (fifth stage).
- **Second level – The narrative of the strategic map perspectives.** After mapping the thematic network, based on the existing relationships between the global themes, each theme is placed as a strategic objective in one perspective of the HR scorecard. This led to preparing the strategy map. Each perspective of the map is explained at this level.
- **Third level – The overall narrative of the strategy map.** Considering the cause-effect nature of the strategic objectives and the perspectives of the strategy map, the relationships between the perspectives of the map are described in this level.

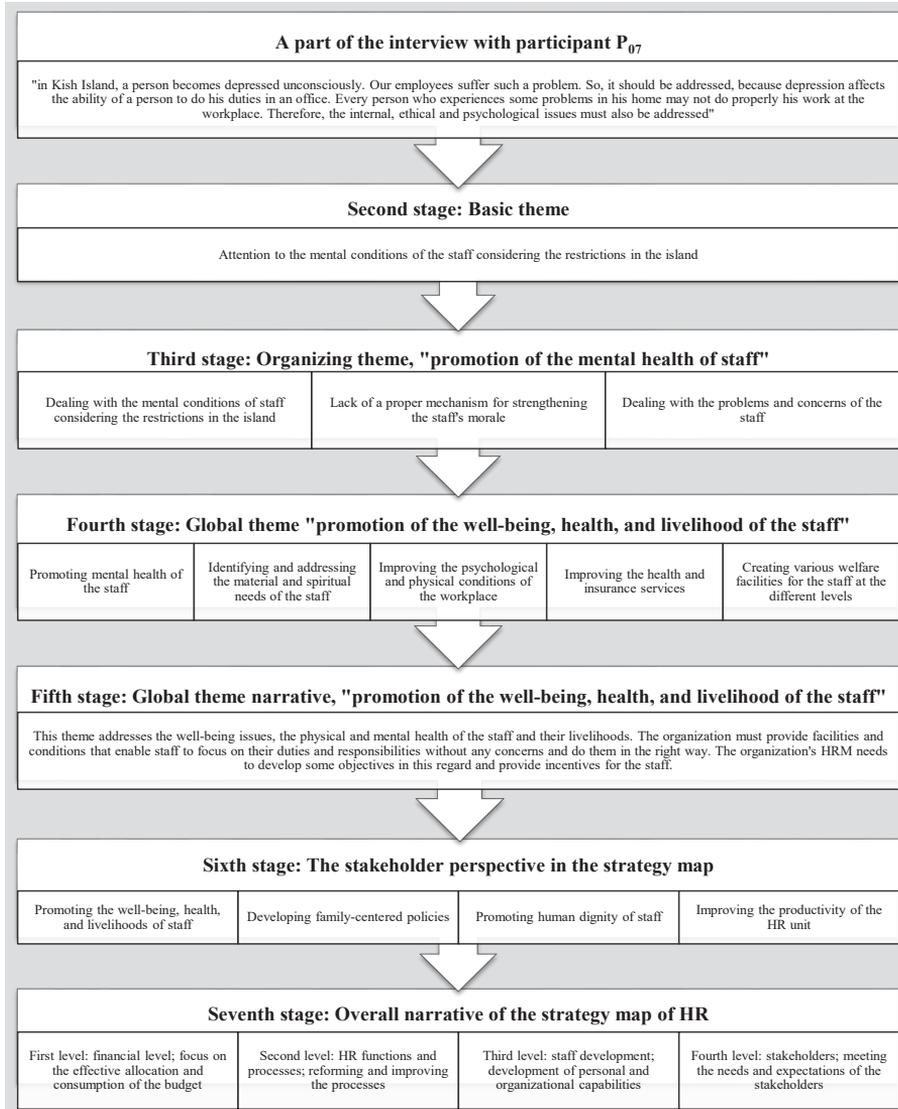
**Table 3.** Global themes

| No. | Global theme  | Organizing theme   |
|-----|---|--|
| 1   | developing family-centered policies   | Creating a balance in the personal and work life of the staff  |
| 2   | promoting the well-being, health, and livelihoods of staff                        | Creating various welfare facilities for the staff at different levels<br>Identifying and addressing the material and spiritual needs of the staff<br>Promoting the mental health of the staff<br>Improving the psychological and physical conditions of the workplace<br>Improving health and insurance services   |
| 3   | improving the productivity of the HR unit   | The need to measure the productivity of staff<br>Promoting the effectiveness of staff<br>Promoting the efficiency of the staff<br>Improving the administrative discipline of staff<br>Creating new mechanisms for material and spiritual rewards to the staff<br>Inventing methods for motivating the staff<br>Accelerating the process of serving the clients |
| 4   | promoting the human dignity of staff  | Honoring the staff of the organization<br>Addressing the affairs of retirees   |
| 5   | developing an organizational culture based on customer orientation and innovation | Create an organizational atmosphere for creativity and innovation<br>Creating a common organizational culture among the staff based on the organization's fundamental values<br>Increasing the satisfaction of the stakeholders of the HR unit   |
| 6   | empowering employees  | Training human resources in line with the objectives of the organization<br>Identify the capabilities of the staff and developing them in line with the organization strategy<br>Extending the knowledge management process at the organization<br>Promoting the teamwork spirit<br>Delegating authority to the staff and their constructive participation     |
| 7   | developing human resources information system                                     | Designing HR processes based on the information technology   |

128 / Designing a human resource scorecard:  
An empirical stakeholder-based study with a company culture perspective

| No. | Global theme   | Organizing theme  |
|-----|--|---|
| 8   | employee strategic recruitment and maintenance   | Recruiting from Kish Island with a focus on the relatives of retirees<br>Designing a formal and scientific process for recruiting human resources<br>Maintaining effective staff  |
| 9   | performance management and staff development   | Designing a strategic system for the assessment of staff performance<br>Paying attention to the agreement between the occupation and the employed person<br>Developing a modern and fair system for staff promotion       |
| 10  | strategic transformation of HRM based on the research and process reform                                   | formulating a strategy for the transformation of HR in line with the organization vision<br>Supporting the research plans<br>Reengineering HR business processes<br>Making HR processes agile                             |
| 11  | alignment between the allocation and consumption of human resources budget and the organizational strategy | Improving effectiveness in the allocation and consumption of the budget<br>The need to allocate sufficient budget to the activities of the HR unit<br>The alignment between the HR budget and the organization objectives |
| 12  | improving the mechanism of the settlement of the human resources budget                                    | Promoting the efficiency of the staff costs<br>Increasing the effectiveness of the HR unit costs  |

**First global theme – developing family-centered policies.** The development of family-centered policies is concerned with the necessity of the development of strategies to address the needs of the families of staff. The purpose of the development of such policies is to reduce the conflicts between work-life and family life and provide facilities for families to consider the unique living conditions in Kish Island. Such as being far from the mainland, the high cost of family travel, and the low level of school and kindergarten services. Participant P<sub>17</sub>, from the family of employees group, referred to this issue “sometimes, when my husband comes home, for example, when we are eating food, his directors call repeatedly and this annoys us.”



**Figure 3.** The data analysis process

**Second global theme – promoting the well-being, health, and livelihoods of staff.** This theme is concerned with paying attention to the welfare issues and improving the physical and mental health of the staff and their livelihoods. The organization must provide facilities and conditions that enable the staff to focus on their duties and responsibilities and perform them in the right way

with no concerns. The organization's HRM needs to develop some objectives in this regard and provide incentives for the staff. Regarding the exceptional conditions of the staff living in Kish Island, participant P<sub>07</sub> stated that "in Kish Island, a person becomes depressed unconsciously. Our employees suffer such a problem. Hence, it should be addressed, because depression affects the ability of a person to do his duties in an office. Every person who experiences some problems in his home may not properly do his work at the workplace. Therefore, internal, ethical, and psychological issues should also be addressed."

**Third global theme – improving the productivity of the HR unit.** Increasing the productivity of the staff is one of the most critical objectives of the organization, which can be realized through joint plans of the senior managers of the organization and HR unit and is considered as a criterion to measure the performance of the HR unit. Developing a strategy to encourage and reward the staff and provoke them improves the administrative discipline of the staff and promotes their effectiveness and efficiency; thus, improving their productivity. Participant P<sub>05</sub> stated one of the reasons for the ineffectiveness and inefficiency of the unit was as follows, "over the past 20 years, the organization has become, unfortunately, more and more similar to extremely big public agencies that are not efficient and effective. The high amount of the current works prevents the managers and experts to take any action."

**Fourth global theme – promoting the human dignity of staff.** Considering the staff of the organization as organizational capital is critically important. Honoring the staff and respecting them should be on the agenda of HRM and should be implemented at all levels of the organization. This objective should be considered at all stages of recruitment, maintenance, and the abandonment of the organization by the staff should be considered. This belief has to be created in the staff that the organization will not achieve its strategic objectives without their effective and efficient existence, and their efforts are valued and deserve appreciation. The staff must see the HR unit as a supporter of their interests and the decisions made in this unit in line with the improvement of their situation. For instance, participant P<sub>12</sub> stated in his interview, "at least staff should think HR is a utopia to honor people. This skill doesn't exist at all. They have to be respected by everyone, both the managers and the personnel."

**Fifth global theme – developing an organizational culture based on customer orientation and innovation.** The organization's objectives must focus on the development of common ideas and beliefs among the members of the organization, concerned with meeting the needs of customers, satisfying them, and creating new innovative ideas. Creativity and innovation, adherence to the values of the organization, and increased satisfaction of the stakeholders are inferred collectively by the staff of the organization as valued issues. Participant

P<sub>01</sub> pointed to the need to develop an organizational culture to support creativity as follows, “the whole organization should be a place involving new ideas and creativity. When no new idea or creativity is presented by human resources, I will naturally not present any idea and not show any creativity.”

**Sixth global theme – empowering employees.** The theme of empowering employees in an organization indicates the objectives by which not only is it ensured that the employees demonstrate the necessary ability to carry out their duties but also the organization can entrust them the responsibility of making decisions on their certain duties. Participant P<sub>03</sub> referred to the training of human resources in line with the organization’s objectives as follows, “holding general and specialized training courses for each occupation the education department can take an effective step towards the development of human resources, while the general courses are now held mostly and there are no specialized courses for each occupation.”

**Seventh global theme – developing a human resources information system.** A human resources information system is developed to create an integrated and comprehensive collection of information related to human resources based on the information technology that facilitates and accelerates decision making, planning, performing the tasks, and HRM processes. Participant P<sub>12</sub> criticized the lack of an organization’s progress in utilizing IT facilities as follows, “for example, one day, people wrote and posted letters. However, in today’s society, it is not acceptable to send a letter by post and the Internet and cyberspace are used for this purpose. Anyway, I think that we still use the earlier method.”

**Eighth global theme – employee strategic recruitment and maintenance.** One of the important and strategic objectives of the HR unit is to recruit the appropriate staff for the organization and maintain effective staff. Accordingly, considering the macro objectives of the organization, the HR unit should recruit staff from the indigenous people living on the island and maintain only productive and capable staff by the identification. Participant P<sub>05</sub> opined on recruitment and staffing as follows, “we should have a rigorous process for recruiting human resources. The right person should be recruited for the right work. In many administrative systems when people enter into the system, they should read at least four books, such as the book of administrative rules. This process should lead to people taking a test. People should know where they are working, what the objectives of the organization are, and where the organization wants to reach.”

**Ninth global theme – performance management and staff development.** Performance management is used to identify, measure and develop the performance of individuals and the team, and coordinate performance with the organization’s strategic objectives and the staff development includes

activities that affect the individual and professional growth of the staff. Regarding the need for a performance evaluation system and providing feedback to staff, participant P<sub>12</sub> explained the best performance evaluation model as follows, “using 360-degree feedback, you can evaluate your subordinates, colleagues, and supervisor(s) in terms of ethics, procedure, behavior, operation, effectiveness.”

**Tenth global theme – the strategic transformation of HRM based on the research and process reform.** The strategic transformation of HRM provides solutions by the activities creating the change to improve the consistency between the staff and HR units and between HR units and other units. It is implemented to solve present problems. Regarding the lack of agility of processes, participant P<sub>11</sub> pointed out the issue of it being time-consuming “another weakness is that some affairs related to some staff are followed up with a delay. For instance, the letter written by some people may be investigated with a delay of three or four months in this bureaucratic process, and this is a weakness.”

**The eleventh global theme – alignment between the allocation and consumption of human resources budget and the organizational strategy.** In this theme, the necessity of allocating the budget to the objectives and strategies of the organization is referred to. The consumption of the budget will be effective when pursuing organizational objectives. Participant P<sub>13</sub> expressed the economic constraints as the weakness of the function of this unit “it is related to such issues as lack of budget. For example, regarding the welfare, education and research affairs, it can be said that as long as the budget is not allocated to the welfare unit to hold sports competitions or sports classes or contract with other centers in this regard, the staff of that unit cannot do anything, even if they are the best and most specialist ones. It equally applies to education and research.”

**Twelfth global theme – improving the mechanism of the settlement of the human resources budget.** The settlement of the human resources budget should be applied carefully and, the budget should be estimated rationally. It should be determined that each budget has been allocated for the achievement of which objective and the implementation of which plan and the budget allocated should be used exactly for the same objective or plan. Participant P<sub>01</sub> believes that the allocation of the budget to some activities of the HR unit led to the reduction of many other costs “On the other hand if this budget is unallocated to education, several times of it will be spent in other areas, whether for overhead costs, including electricity costs, or the costs of additional work.”

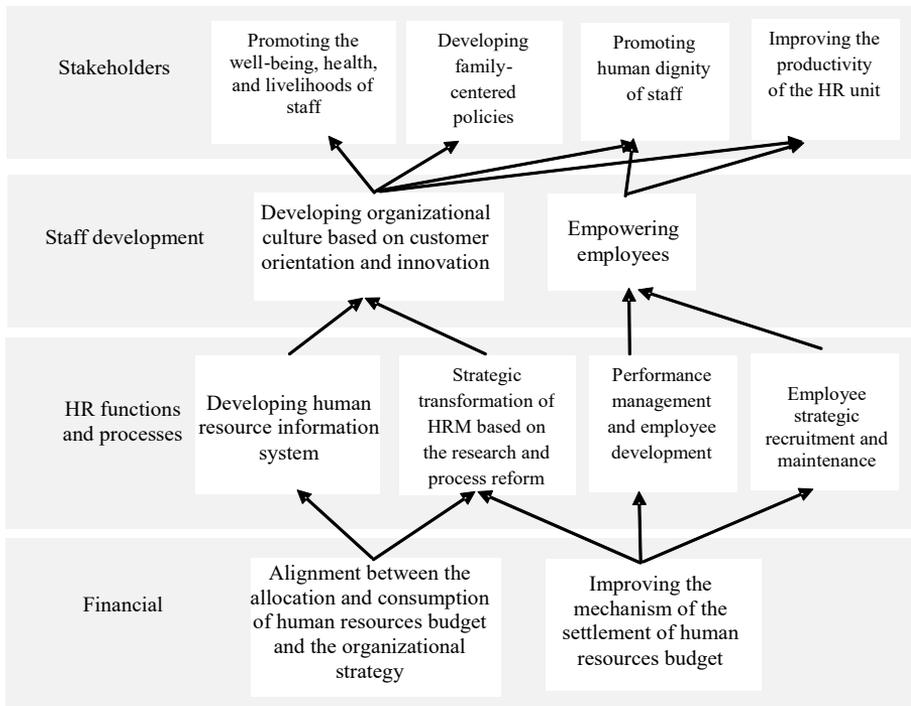
## RESULTS AND DISCUSSION

---

After identifying and analyzing the relationships between the twelve global themes, the themes and the relationships between them are presented in the form of a graphical scheme called the thematic network. In the present study, global themes are considered as the strategic objectives of the HR unit. Therefore, by placing these themes within the framework of the HR scorecard, the proposed thematic network has been presented as the strategy map of HR in Figure 4. After drawing the strategy map of HR performance, the narratives related to each of the perspectives (second level of narratives description) are written. Ultimately, the cause-effect relationships between the different perspectives of the balanced scorecard are described as the comprehensive narrative of the strategy map (seventh stage).

**The narrative of the first perspective – financial.** Although financial objectives are not placed at the top of the strategy map in public sector organizations, they are useful in summarizing the outcomes of the budgetary expenditures. In the HR unit, the budget is allocated to the activities of this unit. The alignment of the allocation and consumption of the budget with the organization strategy as well as the improvement of the mechanism of the settlement of the budget, are the objectives placed in this perspective to ensure that the given budget enjoys the highest effectiveness and efficiency.

**The narrative of the second perspective – HR functions and processes.** In the HR processes perspective, the unit focuses on processes that their identification and improvement are associated with, the development of the unit and, consequently, the organization. Being a pioneer in these processes ensures the services provided are effective and efficient. Given the significant volume of information in the HR unit and the need for organizing them, the development of an HR information system is required. Because the appropriate human resources enter into the organization through the HR unit, paying attention to the strategic recruitment and maintenance of the staff is important. Exploiting the maximum potential of the staff and coordinating their performance with the strategic objectives of the organization are possible by the performance management and staff development. HR processes can meet the needs of the stakeholders only when they are transparent, agile, fast, and up-to-date, and are conducted without loss of resources in the least amount of time. For this purpose, the strategic transformation of HRM based on the research and process reform seems necessary.



**Figure 4.** Strategic objectives map of the HR scorecard for the Kish Free Zone Organization

**The narrative of the third perspective – staff development.** To survive, an organization should focus on the growth and learning of employees and the development of their capabilities. The empowerment of employees is one of the goals of this perspective, concerned with the identification of the talents and capabilities of employees and their development in line with the organization’s strategies to create a vibrant and dynamic organization and respond to the needs of the stakeholders more quickly and efficiently. In addition to the individual development of staff, paying attention to common culture is also important. By the common fundamental values and beliefs, the employees can collectively lead the organization to its ultimate objectives. Hence, staff development can be realized by developing an organizational culture based on customer orientation and innovation.

**The narrative of the fourth perspective – stakeholders of the HR unit.** Stakeholders of the HR unit includes seven different groups (HR unit employees, employees of other units, senior and middle managers, the family of employees, HR units of affiliated companies, retirees, and clients).

Identifying the needs and determining goals to encounter them are placed at the top of the objectives of the strategy map. The goals determined in this regard are typically related to the expectations of these seven groups. The expectations of the stakeholders in the group of staff are responded to by the promotion of their well-being, health, and livelihoods, and their family expectations can be responded to by developing family-centered policies. All groups of staff and retirees are taken into consideration by promoting the human dignity of the staff, and the improvement of the productivity of the HR unit can meet the expectations and needs of the staff of this unit and other related units, other staff, and clients.

**Big narrative – strategy map of the HR unit.** A third-level narrative or big narrative describes the strategic objectives map of the HR scorecard in the Kish Free Zone Organization. After finding global themes, the relationship between the themes is identified as a cause-effect relationship. At that point, these themes are embedded in the HR strategy map as strategic objectives of the strategy map for their relationship with the HR scorecard. On the map, the financial perspective, HR functions and processes, development of staff and stakeholders were placed from the bottom to the top, respectively. At the lowest level, the financial perspective, which focuses on the efficient allocation and consumption of the budget, was placed. In line with the improvement of the HR functions and processes, the allocation of budget leads to the development of individual and organizational capabilities. Therefore, the objectives related to the HR processed were placed at the second level, followed by the perspective of staff development at a higher level. The staff development, and the focus on what distinguishes them in the direction of achieving the strategic objectives, meets the needs and expectations of the stakeholders in this unit. In this fashion, the perspective of stakeholders was placed at the top of the map.

The results of this paper contribute to the literature by providing numerous theoretical and practical implications. Building on the cultural perspectives of organizations, this research contributes to HRM literature through redesigning a balanced scorecard and strategy map. In this regard, our paper employs the combined process of the thematic analysis and the construction of the related big narratives and with the stakeholder approach, in which 187 basic themes, 39 organizing themes, and 12 global themes have been synthesized. Therefore, the findings of this research highlight that the strategic objectives map of the HR scorecard consists of four pillars like financial motives, HR functions and processes, staff development, as well as stakeholders of the HR unit.

Regarding practical implications, the findings of this paper shed light on the importance of a staff development strategy through developing an

organizational culture based on customer orientation and innovation. This can be achieved by maximizing the value of customer feedback within the organization that requires strong communication with customers. This is an essential step to convert customer strategy to customer culture, where employees make the countermeasures against issues raised by customers. Clear communication to customer feedback leads to a more proper understanding of employees and how their roles and responsibilities impact the organization's performance. These customer-orientated behaviors shape the culture of the organization to a customer-oriented culture.

## CONCLUSION

---

Recognizing the priorities of the Kish Free Zone Organization – concerning the staff (strategic objectives of HRM in the public sector) and mapping it into a capable framework (balanced scorecard strategy map) by qualitative research (seven-stage analysis of combined themes) based on the stakeholder approach and the company culture perspective – was the main purpose of the present research. Strategic themes of HRM have been identified in this research using a balanced scorecard approach based on the thematic qualitative analysis. Considering the key stakeholders of the HRM in the Kish Free Zone Organization, the stakeholders of the HRM unit expanded to internal and external ones. Internal stakeholders included senior and middle managers and the staff. External stakeholders included the employees' families, HR units of affiliated companies, retirees, and clients of this unit. The most important criteria of the strategic HRM have been identified by the present research. In this way, a connection between HRM and the main strategy of the organization can be created. Therefore, the importance of attention to strategic objectives in long-term plans can be recognized. They can assist the organization in achieving its mission.

The purpose of this research was to identify the strategic objectives to create a strategy map of the HR scorecard for the Kish Free Zone Organization based on the company culture perspective. For this purpose, a qualitative analysis of the themes was employed and, after finding global themes, the thematic network was presented within the framework of the HR scorecard. Therefore, the distinctive feature of the present research was that it used the thematic analysis to map the thematic network to create the strategic objectives map of the scorecard. Additionally, considering the thematic analysis methods presented by Braun and Clarke (2006) and Attride-Stirling (2001) as the fundamental methods, the researchers developed in this study a specific qualitative analysis method to identify the strategic objectives of

HR. Various organizations can practice this method to provide an HR scorecard by identifying the basic, organizing and global themes, mapping the thematic network, and creating the strategy map.

Free-trade industrial zone organizations and public sector organizations can enjoy the results of this research to develop HRM strategy. The performance objectives in the strategy map can present key performance indicators for companies and other organizations; hence, they can be a guide to determine the operational objectives and implement the strategy. Additionally, given that the present study led to drawing the strategy map of the HR unit of the organization, (a) its measures, operational objectives and executive initiatives can be determined in future research for the performance objectives identified, and (b) the HR balanced scorecard of the organization can be expanded using the strategy map drawn.

The limitation of this research relies on several dimensions. First, the sector of which we based our paper has been limited to the HR scorecard in the public sector. Second, the research has been conducted in the context of Iran, which limits the generalization of its findings to those high-context cultural societies. Therefore, forthcoming studies can analyze other sectors in a different context with distinct cultural characteristics. More importantly, the data gathered for the synthesis depends on self-announcing, which increases the probability of it being one-sided for social desirability answers. Hence, future studies can provide evidence to prove the findings of this study, using quantitative analysis.

## References

- Ahn, H. (2001). Applying the balanced scorecard concept: An experience report. *Long Range Planning*, 34(4), 441-461. [https://doi.org/10.1016/S0024-6301\(01\)00057-7](https://doi.org/10.1016/S0024-6301(01)00057-7)
- Aidemark, L. (2001). The meaning of balanced scorecard in the health care organization. *Financial Accountability and Management*, 17(1), 23-40. <https://doi.org/10.1111/1468-0408.00119>
- Anwar, M. R., Djakfar, L., & Abdulhafidha, A. K. (2012). Human resources performance and competency of management by using a method of balanced scorecard. (Case Study: The experience of the Tanjung Perak Port-Surabaya). *International Journal of Civil & Environmental Engineering*, 12(4), 01-05. Retrieved from <https://rekayasasipil.ub.ac.id/index.php/rs/article/view/218>
- Armstrong, M. (2000). *Performance Management—Key Strategies and Practical Guidelines 2nd ed.* London: Kogan Page.
- Arnaboldi, M., Lapsley, I., & Steccolini, I. (2015). Performance management in the public sector: The ultimate challenge. *Financial Accountability & Management*, 31(1), 01-22. <https://doi.org/10.1111/faam.12049>

- Attridge-Stirling, J. (2001). Thematic networks: An analytic tool for qualitative research. *Qualitative Research*, 1(3), 385-405. <https://doi.org/10.1177/146879410100100307>
- Balogh, P., & Golea, P. (2015). Balanced scorecard in human resource management. *Quality - Access to Success*, 3(16), 157-161. Retrieved from [https://www.researchgate.net/publication/286469908\\_Balanced\\_scorecard\\_in\\_human\\_resource\\_management](https://www.researchgate.net/publication/286469908_Balanced_scorecard_in_human_resource_management)
- Becker, B. E., & Huselid, M. A. (2006). Strategic human resource management: Where do we go from here? *Journal of Management*, 32(6), 898-925. <https://doi.org/10.1177/0149206306293668>
- Becker, B. E., Huselid, M. A., & Ulrich, D. (2001). *The HR Scorecard Linking People, Strategy, and Performance*. Harvard: Harvard Business School Press.
- Beheshti, M., Mahdiraji, H. A., & Zavadskas, E. K. (2016). Strategy portfolio optimisation: A COPRAS G-MODM hybrid approach. *Transformations in Business and Economics*, 15(3C), 500-519. Retrieved from [https://www.researchgate.net/publication/314231540\\_Strategy\\_Portfolio\\_Optimization\\_A\\_COPRAS\\_G-MODM\\_Hybrid\\_Approach](https://www.researchgate.net/publication/314231540_Strategy_Portfolio_Optimization_A_COPRAS_G-MODM_Hybrid_Approach)
- Berman, E., Bowman, J., West, J., & Van Wart, M. (2010). *Human Resource Management in Public Service: Paradoxes, Processes, and Problems 3rd edition*. London: Sage Publication Inc.
- Biancone, P. P., & Jafari-Sadeghi, V. (2016). Risk management in export compliance: Concepts, procedures, and solutions. In V. Cantino, P. De Vincentiis, & M. G. Racca (Eds.), *Risk Management: Perspectives and Open Issues* (pp. 64–78). New York: McGraw-Hill. Retrieved from <https://www.riskmanagementconference.it/en/337-2/>
- Boada-Grau, J., & Gil-Ripoll, C. (2009). Strategic management of human resources as antecedents to the balanced scorecard. *Revista de Psicología del Trabajo y de las Organizaciones*, 25(2), 123-134. <https://doi.org/10.4321/S1576-59622009000200003>
- Bobe, B. J., Mihret, D. G., & Obo, D. D. (2017). Public-sector reforms and balanced scorecard adoption: An Ethiopian case study. *Accounting, Auditing & Accountability Journal*, 30(6), 1230-1256. <https://doi.org/10.1108/AAAJ-03-2016-2484>
- Boselie, P., Harten, J. V., & Veld, M. (2019). A human resource management review on public management and public administration research: Stop right there...before we go any further.... *Public Management Review*. <https://doi.org/10.1080/14719037.2019.1695880>
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77-101. <https://doi.org/10.1191/1478088706qp063oa>
- Brignall, S., & Modell, S. (2000). An institutional perspective on performance measurement and management in the 'new public sector.' *Management Accounting Research*, 11(3), 281-306. <https://doi.org/10.1006/mare.2000.0136>

- Brown, K. (2004). Human resource management in the public sector. *Public Management Review*, 6(3), 303-309. <https://doi.org/10.1080/1471903042000256501>
- Brunetto, Y., & Beattie, R. (2020) Changing the role of HRM in the public sector. *Public Management Review*, 22(1), 1-5. <https://doi.org/10.1080/14719037.2019.1645876>
- Buick, F., Blackman, D., O'Donnell, M. E., O'Flynn, J. L., & West, D. (2015). Can enhanced performance management support public sector change? *Journal of Organizational Change Management*, 28(2), 271-289. <https://doi.org/10.1108/JOCM-12-2013-0249>
- Conaty, F., & Robbins, G. (2018). A stakeholder salience perspective on performance and management control systems in non-profit organizations. *Critical Perspectives on Accounting*. <https://doi.org/10.1016/j.cpa.2018.07.001>
- Cunningham, J. B. (2016). *Strategic Human Resource Management in the Public Arena: A Managerial Perspective*. London: Palgrave.
- Cunningham, J. B., & Kempling, J. (2011). Promoting organizational fit in the HR Scorecard in public service organizations. *Public Personnel Management*, 40(3), 193-213. <https://doi.org/10.1177/009102601104000302>
- El-Ghalayini, Y. (2017). Human resource management practices and organizational performance in public sector organization. *Journal of Business Studies Quarterly*, 8(3), 65-80. Retrieved from <https://search.proquest.com/openview/8cd151db8bfe4c120bfc8f16628af412/1?pq-origsite=gscholar&cbl=1056382>
- Fottler, M. D., Erickson, E., & Rivers, P. A. (2006). Bringing human resources to the table: Utilization of an HR balanced scorecard at Mayo Clinic. *Health Care Management Review*, 31(1), 64-72. <https://doi.org/10.1097/00004010-200601000-00009>
- Funck, E. K., & Karlsson T. S. (2019). Twenty-five years of studying new public management in public administration: Accomplishments and limitations. *Financial Accountability & Management*. <https://doi.org/10.1111/faam.12214>
- Grigoroudis, E., Orfanoudaki, E., & Zopounidis, C. (2012). Strategic performance measurement in a healthcare organization criteria approach based on balanced scorecard. *Omega*, 40(1), 104-119. <https://doi.org/10.1016/j.omega.2011.04.001>
- Guo, C., Brown, W. A., Ashcraft, R. F., Yoshioka, C. F., & Dennis Dong, H. K. (2011). Strategic human resources management in nonprofit organizations. *Review of Public Personnel Administration*, 31(3), 248-269. <https://doi.org/10.1177/0734371X11402878>
- Hajiagha, S. H. R., Akrami, H., Hashemi, S. S., & Amoozad, H. (2015). An integer grey goal programming for project time, cost and quality trade-off. *Inzinerine Ekonomika*, 26(1), 93-100. <https://doi.org/10.5755/j01.ee.26.1.4633>

- Hajiagha, S. H. R., Mahdiraji, H. A., Zavadskas, E. K., & Hashemi, S. S. (2014). Fuzzy multi-objective linear programming based on compromise VIKOR method. *International Journal of Information Technology & Decision Making*, 13(04), 679-698. <https://doi.org/10.1142/S0219622014500667>
- Hajiagha, S. H. R., Hashemi, S. S., Mahdiraji, H. A., & Azaddel, J. (2015). Multi-period data envelopment analysis based on Chebyshev inequality bounds. *Expert Systems with Applications*, 42(21), 7759-7767. <https://doi.org/10.1016/j.eswa.2015.06.008>
- Hansen, E., & Schaltegger, S. (2016). The sustainability balanced scorecard: A systematic review of architectures. *Journal of Business Ethics*, 133(2), 193-221. <https://doi.org/10.1007/s10551-014-2340-3>
- Hofstede, G. J., & Minkov, M. (2010). *Cultures and Organizations: Software of the Mind*. New-York: McGraw-Hill.
- Hood, C. (1995). The "New Public Management" in the 1980s: Variation on a theme. *Accounting Organizations and Society*, 20(2-3), 93-109. [https://doi.org/10.1016/0361-3682\(93\)E0001-W](https://doi.org/10.1016/0361-3682(93)E0001-W)
- Hoque, Z. (2014). 20 years of studies on the balanced scorecard: Trends, accomplishments, gaps, and opportunities for future research. *The British Accounting Review*, 46(1), 33-59. <https://doi.org/10.1016/j.bar.2013.10.003>
- Irwin, D. (2002). Strategy mapping in the public sector. *Long Range Planning*, 35(6), 637-647. [https://doi.org/10.1016/S0024-6301\(02\)00158-9](https://doi.org/10.1016/S0024-6301(02)00158-9)
- Iveta, G. (2012). Human resources key performance indicators. *Journal of Competitiveness*, 4 (1), 117-128. <https://doi.org/10.7441/joc.2012.01.09>
- Jafari-Sadeghi, V. (2019). The motivational factors of business venturing: opportunity versus necessity? A gendered perspective on European countries. *Journal of Business Research*, 113, 279-289. <https://doi.org/10.1016/j.jbusres.2019.09.058>
- Jafari-Sadeghi, V., Kimiagari, S., & Biancone, P. P. (2020). Level of education and knowledge, foresight competency, and international entrepreneurship: A study of human capital determinants in the European Countries. *European Business Review*, 32(1), 46-68. <https://doi.org/10.1108/EBR-05-2018-0098>
- Jafari-Sadeghi, V., Biancone, P. P., Giacoma, C., & Secinaro, S. (2018). How does export compliance influence the internationalisation of firms: Is it a threat or an opportunity? *Journal of Global Entrepreneurship Research*, 8(1), 1-15. <https://doi.org/10.1186/s40497-018-0089-3>
- Jafari-Sadeghi, V., Nkongolo-Bakenda, J. M., Anderson, R. B., & Dana, L. (2019). An institution-based view of international entrepreneurship: A comparison of context-based and universal determinants in developing and economically advanced countries. *International Business Review*, 28(6), p. 101588. <https://doi.org/10.1016/j.ibusrev.2019.101588>
- Jafari-Sadeghi, V., Biancone, P. P., Anderson, R. B., & Nkongolo-Bakenda, J-M. (2019). International entrepreneurship by particular people "on their own terms": Evidence of universal attributes of entrepreneurs in

- evolving economies. *International Journal of Entrepreneurship and Small Business*, 37(2), 288–308. <https://doi.org/10.1504/IJESB.2019.100109>
- Jafari-Sadeghi, V., & Biancone, P. P. (2017a). Exploring the drivers of gender entrepreneurship: Focus on the motivational perspectives in USA, Italy and France. In V. Ratten, V. Ramadani, L-P. Dana, R. D. Hisrich, & J. Ferreira (Eds.), *Gender and Family Entrepreneurship* (pp. 124–141). New York: Routledge. <https://doi.org/10.4324/9781315391427-8>
- Jafari-Sadeghi, V., & Biancone, P. P. (2017b). Shariah compliant international entrepreneurship: A study of Islamic finance in Europe. *European Journal of Islamic Finance*, (8), 1–8. <https://doi.org/10.13135/2421-2172/2328>
- Jafari-Sadeghi, V., & Biancone, P. P. (2018). How micro, small and medium-sized enterprises are driven outward the superior international trade performance? A multidimensional study on Italian food sector. *Research in International Business and Finance*, (45), 597–606. <https://doi.org/10.1016/j.ribaf.2017.07.136>
- Jafari-Sadeghi, V., Jashnsaz, A., & Honari Chobar, M. (2014). Organisation's conformity assessment with Peter Senge's learning organisation principles in municipality of Saveh: A case study. *Journal of Business and Management*, 16(5), 51–58. <https://doi.org/10.9790/487x-16555158>
- Jamalnia, A., Mahdiraji, H. A., Sadeghi, M. R., Hajiagha, S. H. R., & Feili, A. (2014). An integrated fuzzy QFD and fuzzy goal programming approach for global facility location-allocation problem. *International Journal of Information Technology & Decision Making*, 13(02), 263-290. <https://doi.org/10.1142/S0219622014500400>
- Jarvalt, J., & Randma-Liiv, T. (2010). Public sector HRM: The case of no central human resource strategy. *Baltic Journal of Management*, 5(2), 242-256. <https://doi.org/10.1108/17465261011045142>
- Jia, P., Mahdiraji, H. A., Govindan, K., & Meidutė, I. (2013). Leadership selection in an unlimited three-echelon supply chain. *Journal of Business Economics and Management*, 14(3), 616-637. <https://doi.org/10.3846/16111699.2012.761648>
- Kaplan, R. S., & Norton, D. P. (2001a). *The Strategy-focused Organization: How Balanced Scorecard Companies Thrive in the New Business Environment*. Boston, MA: Harvard Business Press.
- Kaplan, R. S., & Norton, D. (1996). Using the balanced scorecard as a strategic management system. *Harvard Business Review*, 74(1), 75-85.  
Retrieved from <https://www.hbs.edu/faculty/Pages/item.aspx?num=9200>
- Kaplan, R. S., & Norton, D. P. (2001b). Transforming the balanced scorecard from performance measurement to strategic management: part I. *Accounting Horizons*, 15(1), 87-104. <https://doi.org/10.2308/acch.2001.15.1.87>
- Kaplan, R. S., & Norton, D. P. (2006). How to implement a new strategy without disrupting your organization. *Strategic Direction*, 22(8). <https://doi.org/10.1108/sd.2006.05622had.002>
- Kaplan, R. S., & Norton, D. P. (2008). *The Execution Premium: Linking Strategy to Operations for Competitive Advantage*. Harvard: Harvard Business Press.

- Kaplan, R., & Norton, D. (1996). Linking the balanced scorecard to strategy. *California Management*, 39(1), 53-79. <https://doi.org/10.2307/41165876>
- Kianto, A., Vanhala, M., Ritala, P., & Hussinki, H. (2020). What drives the development of intellectual capital? <https://doi.org/10.4324/9780429285882>
- Knies, E., Boselie, P., Gould-Williams, J., & Vandenabeele, W. (2018). Strategic human resource management and public sector performance: Context matters. *The International Journal of Human Resource Management*. <http://doi.org/10.1080/09585192.2017.1407088>
- Kowalczyk, R., & Kucharska, W. (2020). Corporate social responsibility practices incomes and outcomes: Stakeholders' pressure, culture, employee commitment, corporate reputation, and brand performance. A Polish–German cross-country study. *Corporate Social Responsibility and Environmental Management*, 27(2), 595-615. <http://doi.org/10.1002/csr.1823>
- Kucharska, W., & Kowalczyk, R. (2019). How to achieve sustainability? — Employee's point of view on company's culture and CSR practice. *Corporate Social Responsibility and Environmental Management*, 26(2), 453-467. <https://doi.org/10.1002/csr.1696>
- Kucharska, W. (2020). Employee commitment matters for CSR practice, reputation and corporate brand performance—European model. *Sustainability*, 12(3), 940. <https://doi.org/10.3390/su12030940>
- Lapsley, I., & Wright, E. (2004). The diffusion of management accounting innovations in the public sector: A research agenda. *Management Accounting Research*, 15(3), 355-374. <https://doi.org/10.1016/j.mar.2003.12.007>
- Lim, S., K. Wang, T., & Lee, S. Y. (2017). Shedding new light on strategic human resource management: The impact of human resource management practices and human resources on the perception of Federal Agency mission accomplishment. *Public Personnel Management*, 46(2), 91-117. <https://doi.org/10.1177/0091026017704440>
- Mahdiraji, H. A., Kazimieras, E., & Razavi, S. H. (2015). Game theoretic approach for coordinating unlimited multi echelon supply chains. *Transformations in Business & Economics*, 14(2), 133-151.
- Mahdiraji, H. A., Govindan, K., Zavadskas, E. K., & Razavi Hajiagha, S. H. (2014). Coalition or decentralization: A game-theoretic analysis of a three-echelon supply chain network. *Journal of Business Economics and Management*, 15(3), 460-485. <https://doi.org/10.3846/16111699.2014.926289>
- Mahdiraji, H., Arabzadeh, M., & Ghaffari, R. (2012). Supply chain quality management. *Management Science Letters*, 2(7), 2463-2472. <https://doi.org/10.5267/j.msl.2012.07.020>
- Mahmoudi, M., Mahdiraji, H. A., Jafarnejad, A., & Safari, H. (2019). Dynamic prioritization of equipment and critical failure modes. *Kybernetes*, 48(9), 1913-1941. <https://doi.org/10.1108/K-08-2018-0417>

- Malina, M.A., & Selto, F.H. (2001). Communicating and controlling strategy: An empirical study of the effectiveness of the balanced scorecard. *Journal of Management Accounting Research*, 13(1), 47-91. <https://doi.org/10.2308/jmar.2001.13.1.47>
- Maran, L., Bracci, E., & Inglis, R. (2018). Performance management systems' stability: Unfolding the human factor – A case from the Italian public sector. *The British Accounting Review*, 50(3),324-339. <https://doi.org/10.1016/j.bar.2018.01.002>
- Mendes, P., Santos, A. C., Perna, F., & Teixeira, M. R. (2012). The balanced scorecard as an integrated model applied to the Portuguese public service: A case study in the waste sector. *Journal of Cleaner Production* 24, 20-29. <https://doi.org/10.1016/j.jclepro.2011.11.007>
- Mathys, N. J., &Thompson, K. (2006). *Using the Balanced Scorecard: Lessons Learned from the U.S. Postal Service and the Defense Finance and Accounting Service*. Washington, D.C: IBM Center for the Business of Government.
- McAdam, R., Hazlett, S., & Casey, C. (2005). Performance management in the UK public sector: Addressing multiple stakeholder complexity. *International Journal of Public Sector Management*, 18(3), 256-273. <https://doi.org/10.1108/09513550510591542>
- Messeghem, K., Bakkali, C., Sammut, S., & Swalhi, A. (2018). Measuring nonprofit incubator performance: Toward an adapted balanced scorecard approach. *Journal of Small Business Management*, 56(4), 658-680. <https://doi.org/10.1111/jsbm.12317>
- Modell, S. (2004). Performance measurement myths in the public sector: A research note. *Financial Accountability & Management*, 20(1), 39-55. <https://doi.org/10.1111/j.1468-0408.2004.00185.x>
- Mokhtarzadeh, N. G., Mahdiraji, H. A., Beheshti, M., & Zavadskas, E. K. (2018). A novel hybrid approach for technology selection in the information technology industry. *Technologies*, 6(1), 34. <https://doi.org/10.3390/technologies6010034>
- Moullin, M. (2017). Improving and evaluating performance with the Public Sector Scorecard. *International Journal of Productivity and Performance Management*, 66(4), 442-458. <https://doi.org/10.1108/IJPPM-06-2015-0092>
- Moullin, M., Soady, J., Skinner, J., Price, C., Cullen, J., & Gilligan, C. (2007). Using the Public Sector Scorecard in public health. *International Journal of Health Care Quality Assurance*, 20(4), 281-289. <https://doi.org/10.1108/09526860710754352>
- Newcomer, K. E. (2007). Measuring government performance. *International Journal of Public Administration*, 30(3), 307-329. <https://doi.org/10.1080/01900690601117804>
- Niven, P. R. (2006). *Balanced scorecard Step-by-Step Maximizing Performance and Maintaining Results Second Edition*. New Jersey: John Wiley & Sons.

- Phillips, R., Freeman, R. E., & Wicks, A. C. (2003). What stakeholder theory is not. *Business Ethics Quarterly*, 13(4), 479-502. <https://doi.org/10.5840/beq200313434>
- Phillips, R. (2003). Stakeholder legitimacy. *Business Ethics Quarterly*, 13(1), 25-41. <https://doi.org/10.5840/beq20031312>
- Qingwei, F. (2012). Research on Evaluation Index System of management effectiveness on hospital human resource based on balanced scorecard. *2011 International Conference on Environmental Science and Engineering* (pp. 1040-1044). Indonesia Bali Island. Netherlands: Procedia Environmental Sciences 12. <https://doi.org/10.1016/j.proenv.2012.01.385>
- Rainey, H. G. (2009). *Understanding and Managing Public Organizations*. San Francisco: Jossey-Bass.
- Razavi Hajiagha, S. H., Mahdiraji, H. A., Hashemi, S. S., & Turskis, Z. (2015). Determining weights of fuzzy attributes for multi-attribute decision-making problems based on consensus of expert opinions. *Technological and Economic Development of Economy*, 21(5), 738-755. <https://doi.org/10.3846/20294913.2015.1058301>
- Rezaei, M., Jafari-Sadeghi, V., & Bresciani, S. (2020). What drives the process of knowledge management in a cross-cultural setting: The impact of social capital. *European Business Review* 32(3), 485-51. <https://doi.org/10.1108/EBR-06-2019-0127>
- Shankari, L., & Suja, S. (2008). Benchmarking on HR Scorecard in the hospitality industry. *Management and Labour Studies*, 33(1), 80-102. <https://doi.org/10.1177/0258042X0803300105>
- Soysa, I. B., Jayamaha, N. P., & Grigg, N. P. (2019). Validating the balanced scorecard framework for nonprofit organizations: An empirical study involving Australasian healthcare. *Total Quality Management & Business Excellence*, 30(9-10), 1005-1025. <https://doi.org/10.1080/14783363.2017.1345620>
- Verbeeten, F. H. (2008). Performance management practices in public sector organizations Impact on performance. *Accounting, Auditing & Accountability Journal*, 21(3), 427-454. <https://doi.org/10.1108/09513570810863996>
- Walker, G., & MacDonald, J. R. (2001). Designing and implementing an HR Scorecard. *Human Resource Management*, 40(4), 365-377. <https://doi.org/10.1002/hrm.1025>
- Wang, M., Zhu, C. J., Mayson, S., & Chen, W. (2019). Contextualizing performance appraisal practices in Chinese public sector organizations: The importance of context and areas for future study. *The International Journal of Human Resource Management*, 30(5), 902-919. <https://doi.org/10.1080/09585192.2017.1292537>
- Wilson, J. P. (2006). *Human Resource Development: Learning & Training for Individuals and Organizations* (2nd ed.). London: Kogan Page.

Zheng, Y., Wang, W., Liu, W., & Mingers, J. (2018). A performance management framework for the public sector: The balanced stakeholder model. *Journal of the Operational Research Society* 70(4), 568. <https://doi.org/10.1080/01605682.2018.1448247>

### **Abstrakt**

Zarządzanie zasobami ludzkimi (ZZL) w organizacjach publicznych zarządzanych w oparciu o zrównoważoną kartę wyników wymaga innej narracji dla mapy celów strategicznych, niż w organizacjach prywatnych. Jednak kwestia ta nie jest szeroko dostrzegana i dyskutowana. Niniejsze opracowanie ma na celu identyfikację celów strategicznych i zaprojektowanie mapy strategii zarządzania zasobami ludzkimi z podejściem interesariuszy z perspektywy kultury firmy w oparciu o zrównoważoną kartę wyników, dzięki zgłębieniu i uwypukleniu obszarów, które powinny być w zmienionej narracji uwzględnione. Niniejsza eksploracja została przeprowadzona na drodze badań jakościowych, konkretnie poprzez analizę tematyczną dokonaną w oparciu o dane z Kish Free Zone Organization. W związku z tym, mapa strategii zasobów ludzkich oparta na zrównoważonej karcie wyników została przedstawiona przy użyciu uzyskanych tematów. Sześciostopniowy proces Clarke'a i Brauna oraz trzystopniowa metoda klasyfikacji tematycznej Attride-Stirlinga zostały połączone w sieć tematyczną, w rezultacie czego stworzono siedmiostopniowy proces badawczy. Dane zebrano na drodze wywiadów z interesariuszami jednostki ds. Zasobów Ludzkich (HR). Interesariuszami tymi są (1) pracownicy działu HR (2) pracownicy pozostałych komórek (3) kierownicy wyższego i średniego szczebla (4) rodzina pracowników (5) jednostki HR spółek powiązanych (6) emeryci i (7) klienci tej jednostki. Aby zidentyfikować cele strategiczne i mapę strategii zarządzania zasobami ludzkimi, po transkrypcji wywiadów zidentyfikowano 187 podstawowych tematów, 39 tematów organizacyjnych i 12 tematów globalnych, w tym (1) opracowanie polityk skoncentrowanych na rodzinie (2) promujących dobrostan, zdrowie i byt pracowników (3) poprawa produktywności działu HR (4) promowanie godności ludzkiej personelu (5) rozwój kultury organizacyjnej opartej na orientacji na klienta i innowacyjności (6) wzmocnienie pozycji pracowników (7) rozwój systemu informacji HR (8) strategiczna rekrutacja i utrzymanie pracowników (9) zarządzanie wydajnością i rozwój pracowników (10) strategiczna transformacja ZZL w oparciu o badania i reformę procesów (11) dostosowanie alokacji i wykorzystania budżetu HR do strategii organizacyjnej oraz (12) usprawnienie mechanizmu rozliczania budżetu kadrowego. Badanie to jest nowatorskie przedmiotowo poprzez proponowane podejście do przeprojektowania mapy strategii i zrównoważonej karty wyników z perspektywy zarządzania zasobami ludzkimi; metodycznie poprzez przyjęcie połączonego procesu analizy tematycznej i konstrukcji powiązanych narracji oraz podejścia interesariuszy z perspektywy kultury firmy.

**Słowa kluczowe:** zrównoważona karta wyników, strategiczne zarządzanie zasobami ludzkimi, organizacje publiczne, podejście interesariuszy, mapa strategii

## Biographical notes

**Hasan Boudlaie**, Ph.D., is currently a faculty member and an Assistant Professor at the University of Tehran, Kish International Campus, Department of Management. He received his Ph.D. in Human Resource Management from the ATU University in Tehran in 2013. His main interest areas include HRM, organizational behavior, and strategic management.

**Hannan Amoozad Mahdiraji**, Ph.D., is currently a lecturer in operations and supply chain management. He received his Ph.D. in operation and manufacturing management from the University of Tehran in 2012. His main interest areas include multiple-criteria decision-making methods, game theory, strategic management, and supply chain management. Since 2012, he has published 41 research papers in several international journals. His H-index is currently 15, with nearly 500 citations.

**Sabihe Shamsi** has been working with Kish Free Zone Organization as one of its senior experts in the Human Resource Department. She holds a Master of Business Administration (MBA) from the University of Tehran, Kish International Campus. She has vast experience in Human Resource Management.

**Vahid Jafari-Sadeghi** is a Lecturer in Strategy in the School of Strategy and Leadership at Coventry University. Vahid holds his Ph.D. in international entrepreneurship from the University of Turin, where he has served as a post-doctoral fellow. He has also been a visiting research scholar at the University of Regina and contributed to different research projects with various scholars and universities. Vahid has published papers in several international journals and publications such as *Journal of Business Research*, *International Business Review*, *Journal of International Entrepreneurship*, *Research in International Business and Finance*. He is a member of the editorial advisory board of *British Food Journal*, has acted as guest editor and reviewer for several academic journals, and has performed as track chair and presenter for a number of international conferences.

**Alexeis Garcia-Perez** is Associate Professor in Cyber Security Management at the Centre for Business in Society at Coventry University and a Visiting Research Scholar at Georgetown University (USA). His original background in computer science was complemented by a Ph.D. in knowledge management from Cranfield University. A socio-technical understanding of information systems has enabled Alexeis to focus on the wider challenges of data,

information and knowledge management in organizations and society. In addition to his leading role at the Research Centre for Business in Society, Alexeis has been the course director for programs including the MBA in Cyber Security at Coventry University.

### **Conflicts of interest**

The authors declare no conflict of interest.

### **Citation (APA Style)**

Boudlaie, H., Mahdiraji, H.A., Shamsi, S., Jafari-Sadeghi, V., & Garcia-Perez, A. (2020). Designing a human resource scorecard: An empirical stakeholder-based study with a company culture perspective. *Journal of Entrepreneurship, Management and Innovation*, 16(4), 113-147. <https://doi.org/10.7341/20201644>

