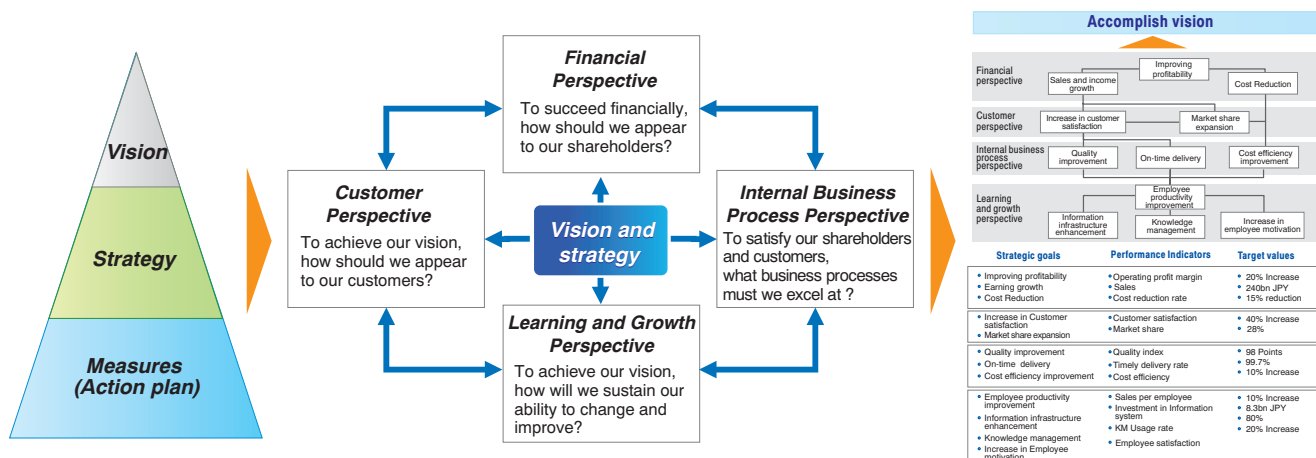


Balanced Scorecard

Balanced Scorecard is currently in the limelight as a management method for raising the effectiveness of strategies and the transparency of business management. With its own unique Methodology, rich experience and solid track record, ABeam Consulting uses the Balanced Scorecard to support management transformation.

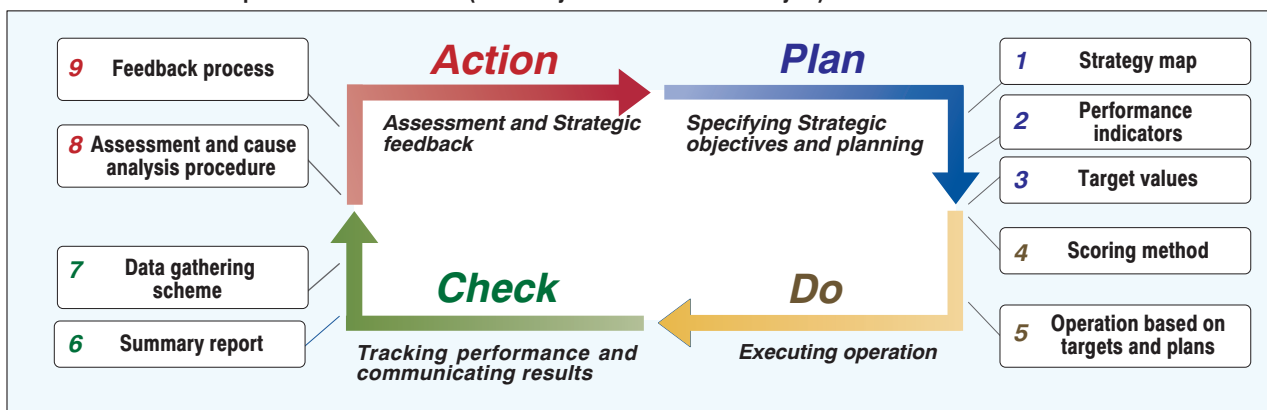
Bringing Corporate Vision and Strategy into Action

Many companies create intricate management plans (strategies), but their employees have almost no awareness of the plans in many cases. Balanced Scorecard is a multi-faceted performance assessment tool and at the same time, a management tool for putting vision and strategy into action and improving the strategic abilities of employees.



Balanced Scorecard Implementation Framework

Balanced Scorecard Implementation Framework (Necessary elements of the PDCA cycle)



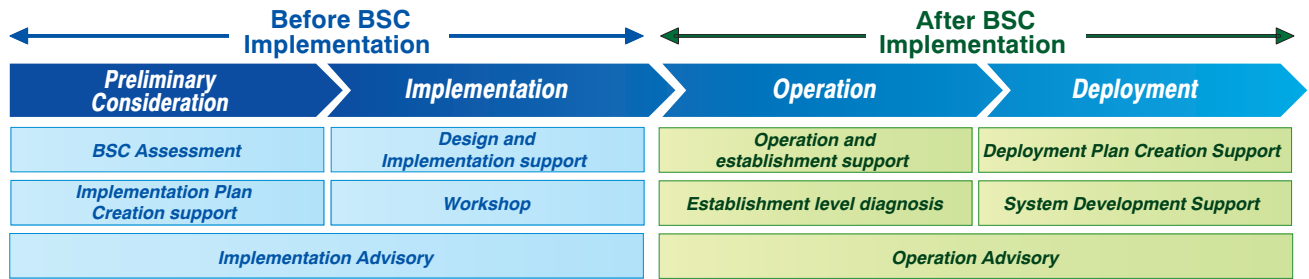
KPI repository (General KPI samples)

BSC worksheet (document template)

Consulting Service Menu

ABeam Consulting provides a total service, which extends from preliminary consideration of the Balanced Scorecard, to post-implementation support, leading it to fully establish and to generate effects.

Service Menu Structure



Service Content

| | |
|---|---|
| BSC Assessment | This service provides third-party assessment of the advantages and disadvantages of implementing Balanced Scorecard, as an initial deliberative stage. Adequacy of the current strategies and the employees' ability to carry them out are analyzed, and the effect that would be achieved from applying Balanced Scorecard is assessed. |
| Implementation Plan Creation Support | There are various implementation methods depending on companies. Some take a top-down approach and implement it company-wide all at once, while others introduce it on a limited basis, as an alternative tool for performance assessment of organizations. We support the creation of an implementation plan best suited for each company, considering each company's individual organizational environment and objectives for implementing BSC. |
| Design and Implementation Support | We support the design and implementation of specific Balanced Scorecard and operation rules. Highly experienced consultants bring their expert knowledge to participate in strategy mapping and setting performance indicators. In order to achieve smooth operation, we also support the rulemaking for report design and assessment/analysis and also the process design. |
| Workshop | Creating strategy maps and performance indicators are done in a workshop of members of various organization heads. For this service, we act as a visiting lecturer to perform [1] Balanced Scorecard lecture, [2] experience-based training in Balanced Scorecard creation, using case studies, and [3] Balanced Scorecard creation workshop based on real business targets. |
| Implementation Advisory | For all aspects of the Balanced Scorecard, we provide advise as required. Even in cases where all deliberations are done by internal members, there are situations when review by an expert is required or advice is needed on individual issues. Through this service, we make partial contribution as an external advisor. |
| Operation and Establishment Support | Appropriate response immediately after implementation is very important for a smooth implementation. At the initial stage, many employees hold confusion, misconceptions and negative reactions. In some cases, unexpected operational issues may also arise. We support in generating specific, expected results of Balanced Scorecard from creation of an establishment plan to its execution. |
| Establishment Level Assessment | After a new management practice is introduced, it is vital to measure its establishment level on a regular basis. We employ questionnaires and interviews to reveal the level of awareness, understanding, execution and perceived effectiveness of Balanced Scorecard. We also comprehensively analyze issues arising in its execution and provide solutions for a more effective usage of Balanced Scorecard. |
| Development Plan Creation Support | Organizational deployment after the initial implementation consists of lateral extension to other departments and vertical extension to lower-level organizations. There is also systematization deployment using IT to perform tasks such as data gathering and report writing, which were done manually before. This service considers the points which require attention in deployment and supports the creation and execution of the deployment plan. |
| System Development Support | There are many software which support Balanced Scorecard. Systematization is important for encouraging swift decision making by top management. ABeam Consulting assesses packages from a neutral standpoint. We also verify the necessity of systematization and support system design and development. |
| Operation Advisory | For all aspects of the operation phase, we provide advice as required. By participating in periodic review meetings, counseling on specific issues and giving advice for ongoing improvement, we function as an external advisor, having limited involvement in the operation phase. |

Introduction to BSC Assessment

Assessing the effectiveness of Balanced Scorecard implementation is an important element in its preliminary consideration. BSC Assessment by ABeam Consulting assesses the implementation effects from analyzing the adequacy and practicality of the strategy.

