

Implementing the balanced scorecard in a local government sport organization

Evidence from Greece

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Abstract

Purpose – The purpose of this paper is to examine the issue of performance management in the public sector and specifically the implementation of the balanced scorecard (BSC) methodology on a public (municipal) non-profit sport organization in Greece. The research provides a discussion on the BSC development process, the goals set on each pillar and the outcome that the organization achieved, in order to be used as a roadmap for other managers in the public sector.

Design/methodology/approach – The study used information extracted from the municipal board of Papagos-Holargos city in Greece, including board reports, documents and decision transcripts and open-ended interviews related to the implementation of BSC method, as well as to the impact of this decision on the quality of services, citizens' satisfaction and the improvement of internal processes.

Findings – The results indicated that the citizens of Papagos-Holargos perceived sport services to be of enhanced quality related to/when compared to the previous years (based on a questionnaire submitted by the citizens of Papagos-Holargos at the end of the each sample per year). In addition, the staff improved its skills and abilities by participating in training seminars and, in general, the implementation of the BSC method on the municipal sport organization of Papagos-Holargos city sets the basis for an effective performance management which can enhance its future sustainability.

Practical implications – Managers of municipal and public sport organizations could use the findings of the study as a roadmap for discussing, evaluating and possibly implementing the BSC approach in their organizations' daily operations.

Originality/value – This study fills a significant gap in the existing literature on the implementation of a traditional business performance management tool on a non-profit public sport organization.

Keywords Performance measurement, Performance management, Balanced scorecard, Greece, Municipal sport organizations

Paper type Case study

Introduction

Organizational performance has been an important topic in the economics and business literature and gained significant interest from both academics and practitioners, since it can create competitive advantages for firms and improve their sustainability and future prospects (Bean and Jarnagin, 2002; Rhodes *et al.*, 2012; Anderson and Klaassen, 2012). Despite the fact that performance management was initially created for profit-oriented organizations, it was soon employed for the management of public organizations such as municipalities, hospitals, universities and other forms of public organizations. According to Northcott and Taulapapa (2012), public sector organizations use performance management techniques from the private sector in order to improve and demonstrate their performance and accountability to central governments.



A commonly used system for managing performance in public organizations is the balanced scorecard (BSC). According to Kaplan and Norton (1992, 1996a, b), BSC intends to facilitate the understanding of corporate goals through balancing financial and non-financial aspects of the corporation (Bean and Jarnagin, 2002; Jacobsen and Andersen, 2014; Buick *et al.*, 2015). Several public organizations have employed BSC with significant outcomes on their daily operations and overall performance. Specifically, public organizations managed to enhance managerial and employees' ability by focusing on the planning goals and improved services for citizens (Farneti and Guthrie, 2008; Johnston, 2005; Hawke, 2012; Conaty, 2012; Anderson and Klaassen, 2012). An increased number of researchers provide evidence on the above-mentioned argument in municipal organizations (Greatbanks and Tapp, 2007; Northcott and Taulapapa, 2012; Farneti and Guthrie, 2008; Fáltholm and Nilsson, 2010; Nilsson, 2010), the healthcare sector (Aidemark and Funck, 2009; Gurd and Gao, 2008) and on the educational sector (Kriemadis *et al.*, 2008; Bean and Jarnagin, 2002).

The main reason for examining the use and significance of performance management in the public sport sector is because of the fact that the sports environment is one of the most interrelated parts of the social function characterized by a diverse variety of involved stakeholders including citizens, local authorities and local businesses, etc. (Johnston, 2005) which constitutes the sport sector which is fundamentally unique, relative to other services industries (Kauppi *et al.*, 2013). The sports industry according to Robinson (2003) suggests the most complex part of the market with "specialized subfields" to be found in its operation. A categorization of the different elements of the sports environment has been attempted by numerous authors in an effort to understand its structure, magnitude and nature (Chelladurai, 1994; Houlihan, 2003; Parks *et al.*, 1998). Either viewed as a market function, a sports participating or spectating service, an energetic recreational activity or a professional well promoted activity, sport involves numerous non-profit organizations (private and public) as well as profit-focused firms. Houlihan (1991, 2005) terms this interrelated formation, "policy community" presenting intense resource dependencies in the form of tangible or intangible activities needed to secure its operation.

Practically, sport services (either produced by private or public organizations) have the distinct feature that the customer is actually participating and most of the times determines the production process and outcome. According to Kauppi *et al.* (2013), the sport sector faces several challenges caused by the characteristics of the services provided. Specifically, spectators on sport events can be viewed as collaborated partners since the atmosphere that they create, enhances the quality of the sport product. Put it differently, spectators are considered concurrently as the customers and the suppliers of the sporting experience since the rivalry and atmosphere that they create improves the core product (Kauppi *et al.*, 2013). This fact makes the sport sector distinct from other service sectors, requiring performance management procedures more focused to the customer, beyond the profitability which was the main focus of the traditional performance management techniques.

In the sport management field, organizational performance has been in the forefront as the level of public investment in sport increased over the years, requiring a transparent system for monitoring taxpayers' investment (O'Boyle, 2015). Public sport agencies in Australia, the USA and other countries established official measures and systems of performance management in order to ensure an adequate return on the funding of public sport organizations (Anderson and Klaassen, 2012; Hawke, 2012; Buick *et al.*, 2015). Especially, via BSC and other forms of non-financial performance measures, non-profit sport organizations will be able to deliver quality services to their main stakeholders (local citizens, central governments, employees, sponsors, etc.).

As the public service sector is becoming more professional on its approach, researchers believe that the public sport industry must be appraised as a commercial activity (O'Boyle, 2015).

However, public sector organizations operate under strict budget constraints leading to tight financial control and less free cash flows for investing in several socially beneficial schemes, including sports. Many researchers have documented budget cut-offs in several public organizations across the world (Herbohn *et al.*, 2013; Fältholm and Nilsson, 2010; Nilsson, 2010). This fact is a serious hurdle for the local governments (LGOs) in their efforts to meet their daily operation and further to satisfy local citizens and other stakeholders. According to Johnston (2005), the adoption of private sector performance management techniques can help LGOs accommodate this issue. Under this framework, the implementation of the BSC approach can help public non-profit sport organizations to implement and improve daily practices, raise funds, control expenses and enhance their sustainability (Tyagi and Gupta, 2013; Martelo *et al.*, 2008; Wilson *et al.*, 2004; Mizuno and Suzuki, 2010).

The rest of the study is organized as follows: the next section provides the facts that motivated the present study followed by a thorough analysis of the financial and non-financial performance measures evidenced in the literature. The fourth section discusses the data selection procedure and the methodology of BSC implementation followed by DOPAP. The fifth section presents the main results between goals and final outcomes, while the last section presents a thorough discussion of the findings and concludes the paper by presenting useful policy implications and directions for future research.

Motivations of the study

The reason for the enhanced interest of performance management in sport is based on the argument that sport activities are considered to be a significant social issue, which forces local municipalities to promote and motivate sport activities in the general public. However, this task has to be done under strict budget constraints and scarce economic resources (Alonso and Fernández, 2009). Consequently, there is the need for establishing an evaluation method and mechanism for measuring results and knowing if taxpayers' money is being correctly invested. According to Walmsley (2012), public sport authorities must employ methods that "listen" and provide enough space for participants to express their opinion. The BSC combines financial and non-financial indicators with intangible assets, culture, processes, etc. which can give public authorities the ability to address different types of sport values demanded by the citizens (Walmsley, 2012).

The scope of this study is to examine the results of the implementation of the BSC methodology on a public (municipal) non-profit sport organization in Greece and to derive useful policy implications for sport managers and public authorities for improving sport services to the public. This study is motivated by two facts. Initially, performance management was legislated in the Greek public administration by Law 3230 (2004), which introduced specific indicators for evaluating public services such as the response time to citizens' requests, citizen satisfaction based on the rate of complaints submitted, penetration of new technologies, quality of services, etc. However, several difficulties appeared along the way (mainly politically motivated obstacles) and the implementation of this law was practically neutralized for some years. In 2009, a new effort was made so as to integrate performance mechanisms with the public organizations. Specifically, the funding of municipal entities was based on their effectiveness to adhere to annual budgets (no deficits allowed), which will be monitored on monthly basis (State Budget, 2009). Under this framework, the BSC method was proposed in order to build a new philosophy for the public administration and to give to the executives the required tools for the implementation of performance management. However, the implementation of the BSC was basically voluntary in nature and none of the municipal organization introduced this method as a performance management mechanism except one. The municipality of Papagou-Holargou (DOPAP) was the first Greek municipality which the local council decided to implement this strategic model (Decision 58/11 of DOPAP), thus, this work tries to assess the

process of setting strategic goals, deciding performance indicators and evaluating the outcome based on the BSC approach in a public non-profit sport organization for the years 2012, 2013 and 2014.

The second reason, which warrants the examination of the BSC implementation to a public sport organization, is the scarce evidence presented in the literature on the actual outcome and benefits of applying BSC on those institutions. Specifically, we respond to calls for more research on this topic made by O'Boyle (2015) and O'Boyle and Hassan (2014), who argue that traditional performance management methods have proven their usefulness in classic business environments but the application of such mechanisms on non-profit sport organizations is absent from related literature. Also, a recent study by Turley *et al.* (2015) stated that an assessment of non-financial performance measures is necessary for analyzing the overall performance of LGO and public organizations. Thus our study aims to fill a significant gap in the existing literature on the implementation of a traditional business performance management tool, the BSC, on a non-profit public sport organization in Greece. Nevertheless, the results of this study may also have interest for international audience since beyond Greece, there are several countries which struggle to resolve deficiencies in the process and quality of performance management within public organizations (Hawke, 2012). Consequently, this study could provide support or guidance to several public managers on implementing performance management mechanisms or even improving the existing ones.

Financial and non-financial performance measures

Extensive amount of research has focused on the effectiveness of financial and non-financial performance measures, initiating a debate on the appropriateness of these two categories in specific sectors and strategic contents. Perera *et al.* (1997) argued that traditional performance measures are considered too aggregated, short-term oriented, while on the contrary, non-financial performance measures incorporate strategic priorities such as customer-focus and are more flexible to changes and corporate needs. However, these arguments do not state that classical financial performance measures are inappropriate or ineffective in most cases. Nonetheless, most of the times, the support of financial measures by non-financial measures may provide significant strategic advantages to the organization (Perera *et al.*, 1997). Under this framework, several researchers tried to create theories and quality management tools for supporting classical financial management techniques ranging from system theory to total quality management (Micheli and Kennerley, 2005). For instance McAdam *et al.* (2002) reviewed six models of non-financial performance measurement implemented in the public sector such as, the business excellence model, Investor in People, benchmarking, BSC, ISO 9000 and charter mark and concluded that these quality frameworks can improve organizational performance over time (Micheli and Kennerley, 2005). In accordance, Neely *et al.* (2002) developed the "performance prism" which is a model adopting a stakeholder view of performance measurement. The research by Adams *et al.* (2001) indicated that the application of the performance prism in a British charity assisted managers to identify the main drivers of performance in line with stakeholders needs.

Moreover, additional performance management frameworks are the integrated reporting framework (International Integrated Reporting Council, 2013), which focuses on value creation over the time and is utilized by for-profit and non-profit organizations and the business process re-engineering method which was introduced in the early 1990s and was implemented by a public hospital in Sweden (Fältholm and Nilsson, 2010) with positive performance results. In addition, the Skandia navigator is another performance management mechanism also developed in 1991 in order to create business value and competitive advantage through human capital, intangible assets and other organizational

abilities (Srimai *et al.*, 2013). However, the most famous model for non-financial performance management is the BSC developed by Kaplan and Norton (1996a, b). The BSC has an advantage related to the previously mentioned methods which allow organizations to assess both their financial and non-financial performances under four main pillars that are structurally connected.

The BSC approach has been incorporated in day-to-day operation of many public and non-for-profit organizations during the last two decades and the main reason includes the new perspective of the state on strategic management and sustainability, constrained resources and the increased demand for accountability on behalf of their stakeholders. Adams *et al.* (2014) argued that several public organization in Australia use the BSC not only for internal purposes but also for external reporting to stakeholders like citizens, funding agencies, employees, lenders and creditors, the press, etc. The reason for the appropriateness of the BSC for public organizations is the fact that it links financial performance measures with customer focus, the improvement of internal processes and the enhancement of innovation and learning.

Moreover, Kloot and Martin (2000) and Cavalluzzo and Ittner (2004) where among the first who analyzed the performance of the Australian and European public sectors through the BSC approach and concluded that this method assisted governments to enhance citizens' satisfaction and budget surpluses. Also, Wilson *et al.* (2004) argued that public administrators in Canada, Norway and Sweden changed their financial perspective of operation toward a stakeholder perspective via the BSC approach and placed customers-citizens on the top of their priorities. These findings have also been corroborated by Niven (2005, 2006), who argued that a public organization, which used BSC, achieved success in various levels (financial, organizational and citizen satisfaction). Northcott and Taulapapa (2012) also argued that the implementation of BSC in the public sector contributes to top management commitment, emphasis on performance excellence, adequate staff training and clear organizational strategy and goals.

Furthermore, researchers examining LGOs as a sub-section of the public sector, have pointed positive outcomes from the implementation of BSC in terms of integrating departmental goals, strategic goal setting and even linking organization's mission and strategy (Kloot and Martin, 2000). However, Northcott and Taulapapa (2012) argue that several LGOs failed to properly implement BSC due to poor information systems and even problems with defining the type of their customers and their needs (Wisniewski and Ólafsson, 2004). Montesinos and Brusca (2009) documented that only a small fraction of LGO organizations in Spain implement the BSC method, but those which did, experience BSC as a useful performance tool for the organization. Farneti and Guthrie (2008) also pointed out that that the same method had been used quite differently after the comparison of LGO organizations in Italy and Australia, arguing that LGOs in Italy use the BSC for external accountability reporting purposes, while in Australia it is used for improving internal operations.

However, the issue of performance management in sport organizations lacks even far behind from the public sector organizations. A recent study by Carlsson-Wall *et al.* (2016) has shown the issue of performance management within a professional sport organization in Sweden and found that performance management was performed in its most amateur form. Specifically, the organization had established two business-related and one sport-related performance indicators which were presented orally by the CFO to the board in order to make decisions and no formal reports were compiled for those measures. This is a rather disappointing result for a professional sport organization pointing that this industry needs to take steps toward a more formal and professional stance on performance management. Therefore, based on the above discussion, the studies that examined the implementation of BSC in LGOs provided non-decisive results on the

improvement of performance within LGO's, yet neither of these studies addressed directly the challenges and outcomes of BSC implementation in LGO's sport organization. The present study aims to fill this gap in the literature.

BSC in a local
government
sport
organization

Methodology and data

The current study follows a case study approach as in Nilsson (2010) because this methodology is useful when "how" and "why" questions are posed, the researcher has little control over events and the focus is on a contemporary issue with real-life context (Yin, 2003; Adams *et al.*, 2006). Adams *et al.* (2006) argue that the case study methodology focuses on getting closer to the practitioners in order to better understand their daily life and reality. In other words, case study methodology can reveal practitioner's perception and experiences about the organization and its management processes. The present study fits in the main framework of the case study methodology and specifically the main questions, which try to answer is why a municipal organization as DOPAP implemented the BSC performance management methodology, how it was implemented and what was the outcome of this managerial decision. The unit of analysis is the municipal organization of culture, sport and environment of Papagos-Holargos city.

Municipal and LGO organizations are established based on the article 102 of Greek constitution. In 2010, Law 3852 (Kallikratis plan) created a new operating and organizational framework for LGOs and its goal is to re-organize the state, to restore citizens' trust on the state regarding prudent management of public money and to ease the production and fair distribution of wealth. The Articles 102 and 103 of the above-mentioned law include details on the mergers of local sport organizations and also how they structure their organizational chart and the staff that will be employed for the realization of their objectives based on the specific needs and conditions of their local region. The initial implementation of the Law 3852/2010 was set for mid-2011, however, several local sports organizations delayed the consolidation within that reference year so the actual implementation of Kallikratis plan started in 2012. So the year 2012 was the first year with actual financial and qualitative data available for the analysis used in this study.

The study employed several sources of data as proposed by Yin (2003) since the findings are likely to be more convincing if they are based on different sources of information. Internal documents were the main source of data but questionnaire results were also utilized in order to collect additional data on customer satisfaction of facilities and sport programs offered by the local sport organization. These questionnaires were submitted by the local citizens that use DOPAP's sport infrastructure and participate on various athletic programs. The collection and analysis of the questionnaires were performed by DOPAP's employees on an annual basis in order to incorporate customer's suggestions and thus facilitate the improvement of the programs and facilities based on the municipal board's annual strategic plan.

Moreover, open-ended interviews were employed and the respondent was free to provide any answer he/she wished so as to allow a free-flowing discussion. The questions were targeted on the development process of BSC method, the implementation of BSC and the outcomes of BSC implementation. The interviews were conducted during 2015 in order to allow a sufficient time for the implementation of BSC in order make the participants familiar and acquainted with the new process and goals. The interviews were taken by four people, the head of the sport organization, two members of the municipal board who were members of the committee responsible for the implementation of the BSC and one employee of the DOPAP who actually inspected the implementation of the BSC method. The criteria for the selection of respondents were: they were knowledgeable about the BSC performance management method; and they were willing to participate in the study voluntarily. The respondents were allowed to withdraw their participation at any time and the

confidentiality of the interviews was secured since none of the respondents was identified in any part of the study. Finally, internal documents[1] were the last source of information collected for the study and included the organization's budget template, municipal board's decisions, planning documents, organization's charter, annual financial statements and detailed data on all costs paid for the fiscal years of 2012, 2013 and 2014.

The DOPAP (municipal organization of culture, sport and environment) was established in 2011 uniting five local sport organizations within the municipality of Papagos-Holargos. On the core competences of the organization recorded the aspirations for the development of sport, culture and the environment for the local community of the new municipality of Papagos-Holargos. The basic goal of the Council of DOPAP refers "[...] will work with modern management systems and will serve as a model for other municipalities and organizations active in the field of sport and culture in order to provide recreational, sporting and cultural services" (Decision 58/2011 Board of DOPAP). The first action of the board was to record the vision and philosophy attached to the government of the organization. The vision of DOPAP is to enhance the development and expansion of the organization in all neighborhoods of the city of Papagos-Holargos including sport for all, culture for all and the love for the environment through a variety of high-quality programs and services that relate to improving the body, spirit and love for the environment. Ultimately, the scope of this sport organization is to make sports a way of life for its members and to spread this idea throughout the local community.

Under this framework, the main strategic goals of DOPAP for the years 2012, 2013 and 2014 were: to increase the revenues of the organization through the increase of the market share by 10 percent relative to the previous fiscal year and at the same time maintaining the existing member base and controlling expenses with budgetary constraints; the continuous staff empowerment, in particular ensuring continuous training and education in order to introduce new services and improve the existing ones (innovation); the incorporation of quality in all processes and procedures of the organization, through the continuous improvement of services; the utilization of all sports facilities with specific projects and events, as well as creating new and improving the existing ones; and the improvement of citizens satisfaction from athletic services and facilities (Decision 58/2011, Board of DOPAP).

The development process of BSC was performed in seven steps (BSC committee internal document No. 2). At first, the municipal board decided the formation of a preparation committee including five members (three elected board officials and two municipal employees) and their main duty was to take the necessary actions in order to facilitate the implementation of BSC method. In order to make the committee's member achieving the required goal, they received additional training on the BSC and participated in several seminars on performance management and BSC implementation in particular. The next step was to determine DOPAP's mission, philosophy, strategic goals and the SWAT analysis. These details were the raw material for the creation of the BSC, the determination of the performance criteria and indicators in each pillar. The following step was to find ways to achieve the objectives and ensure continuous connection of objectives with the procedures followed and performance measurement indicators. The sixth step was to integrate the BSC process in all divisions of DOPAP but each department had the ability to modify the BSC goals and indicators based on their distinctive feature but the divisions' goals must be aligned with the DOPAP's general strategic plan. The final steps included the collection and analysis of performance results and this feedback was considered for the formulation and implementation of future strategies in the DOPAP. Finally, a periodic review for the appropriateness of the selected performance metrics was performed in order to adjust the performance indicators toward the goals if it was deemed necessary. The above-mentioned process was monitored step-by-step by the head of the DOPAP and the municipal board in order to provide the final approval for the implementation of BSC.

In order to achieve the aforementioned goals, the DOPAP's BSC implementation committee (BSC committee internal document No. 1) proceeded in the analysis of the main

strengths and weaknesses of the organization as well as the opportunities and threats related to the external environment of the organization. Specifically, the main strengths of the organization are the highly skilled staff (administrative, athletic, medical, etc.), the sport facilities and premises, which most of them are newly constructed with easy access, parking spaces and several on-ground utilities. And of course the most important strength according to the board is the personal relations with customers-citizens, which creates trust and coherency with the locals. On the contrary, the main weaknesses of DOPAP are the limited utilization of sport facilities, the significant shortage of staff within all positions and the strict financial environment within which the DOPAP is operating, leaving no room for budgetary deviations from financial constraints, which would allow the organization to take advantage of the opportunities of the external environment. Those opportunities are related to the exploitation of European funds for improving facilities and services, enhancing the cooperation of DOPAP with universities, national sport organizations and other authorities and finally incorporating new technologies and management information systems, which can improve the everyday operations of DOPAP. Finally, the main threats of DOPAP are the hearse financial conditions of their customers-citizens which may limit access and utilization of facilities and the demographic changes which again reduces the abilities of DOPAP due to limited staff to seek and provide new sport services to the public.

Based on the above analysis, DOPAP's board decided to implement the BSC as a mechanism for balancing both qualitative and quantitative goals (Decision 58/2011). The basic elements of the scorecard refer to the work by Tyagi and Gupta (2013), who recognize that growth improvement, innovation and customer loyalty and retention are the key elements of a scorecard within a service organization including financial and non-financial performance indicators. Additionally, Alonso and Fernández (2009) suggest that the scorecard perspectives (pillars) in a sport organization must include performance indicators regarding the return on taxpayer's utilization of resources, cost savings (productivity of personnel, etc.), the quality of the services (customer perspective), the improvement of internal management processes and the incorporation of improvements, innovations and new technologies (learning and growth perspective).

The official reports of DOPAP's board included all the details related to the BSC four pillars goals and indexes (DOPAP board Decision 59/2011). The financial dimension of DOPAP's BSC includes two main strategic objectives which were: to increase revenues; and to control costs within budgetary constraints. For the first goal, DOPAP will introduce a promotion plan in local societies in order to attract new members and sustain its existent member base. In order to control efforts toward this target, DOPAP's board decided to use the ratio of new enrollments based on the total number of members of the sport organization and set a target of 50 percent for the year 2012 and increasing it up to 60 percent in 2014. Regarding the goal of controlling expenses, DOPAP decided to achieve a break-even result allowing a rather small variance of ten percent for 2012 which would be zero in 2014. According to one of the respondents, "[...] DOPAP aims to increase revenues from the one side and reduce the probability of violating the budget beyond the initial designated level of ten percent and steadily within two years to reduce deficits and improve organization's sustainability."

Moving on to the learning and growth dimension, DOPAP's board decided to adhere to the continuous training and development of its staff and set a goal to increase the number of staff participating in seminars and educational programs. DOPAP's management team based this pillar to the previous research by Ittner and Larcker (2003) and Lau and Sholihin (2005) who argued that in the service sector, employees are the key mechanism for achieving strategic goals and implementing performance measurement models, since they actually affect almost all pillars of the BSC. One of the respondents argued that "our staff is the key to the success of DOPAP. Well trained staff can enhance the quality of services and this, in turn, is interpreted to enhanced customer satisfaction and retention leading to enhanced revenues and sustainability."

The indexes used for controlling this goal are the annual number of employees participating in training programs, number of innovations proposed on services improvement and the overall hours of training. DOPAP's board set a target of at least ten employees from both administration and athletic departments per year to participate in training programs of 30 hours or more and making semi-annual proposals on several facets of services improvement and innovation.

The third dimension targets the improvement of critical internal processes that the organization must excel and here DOPAP's board decided to include two distinct strategic objectives. The first refers to the incorporation of the concept of quality in all processes and procedures of the organization, through the continuous improvement of services. The target of this objective is to improve the quality of service to the citizens and aimed at reducing at least 50 percent the processing time for both employees and citizens for the whole period of investigation (2012-2014). This goal is closely tied to the satisfaction of employees and their performance as mentioned above. As one of the interviewees said "citizens in Greece are accustomed with an increased level of bureaucracy [...] (delaying services delivery) of public services which is the outcome of bad management and communication. DOPAP main goal is to reduce the level of bureaucracy and offer quality services to its citizens in half of the time relative to other municipalities." The second objective, related to the improvement of internal processes, is to enhance the utilization of existing sport facilities or even create plans for the creation of new ones (based on the needs of the local community). DOPAP's board set a goal to deliver at least two plans for creating new facilities in 2012 and at least one plan for indicating ways to increase the utilization of existing facilities. This target was reduced to one plan for 2013 and 2014, but according to one of the respondents, DOPAP's board decided to utilize the existing infrastructure by implementing policies of social responsibility. This goal can contribute to better cost control (as set in the first pillar) and facilities utilization leading to enhanced financial performance. As he argued "[...] the country's current financial condition leaves less room for the development of new facilities financed from the state. This fact puts pressure on local governments to utilize their existing infrastructure to the maximum in order to increase revenues and at the same time offer quality services to the public. DOPAP goal is to make full usage of its facilities for implementing social responsibility programs and related activities on the fields of sport, education and culture."

Finally, the fourth dimension of the scorecard deals with the customer satisfaction and in this case citizen's satisfaction. Local citizens are the main stakeholder of DOPAP since a significant amount of the organization's budget is financed by citizens' taxes. DOPAP's board set a goal on this dimension to satisfy the existing customers, meaning citizens that already make use of the sport facilities and participate to athletic programs and also to cover their future needs. For achieving this objective, DOPAP's board created a customer satisfaction questionnaire, which was distributed to all existing customers and their answers were evaluated in order to discover areas for improvement. The target on this objective is at least 60 percent of the existing customers to declare an above medium level of satisfaction from athletic services and facilities for the year 2012 and this goal increased to 80 percent for 2013 and 2014. The analysis of the questionnaire will be utilized by the DOPAP's employees for making proposals for improving internal process or introducing innovations. By this way, DOPAP aims toward customer's retention and loyalty through the satisfaction of the citizens' current and future needs, by providing additional sport and cultural services. According to Tyagi and Gupta (2013), higher loyalty and retention will lead to reduced acquisition costs and probably higher revenues. As argued by one of the respondents "[...] citizens are at the core of DOPAP's strategy and our goal is to provide to them high quality services and satisfy their needs. Their critical opinion is crucial for us and we ask for their contribution for DOPAP's continued effort of improvement." Thus, by improving the utilization of athletic facilities, DOPAP may find a way to achieve both targets on the financial perspective, cost reduction and enhanced revenues.

Results

The results of the implementation of BSC method on DOPAP for the years 2012 to 2014 are presented in Tables I-III. Regarding the first strategic objective, the annual financial reports indicated that DOPAP managed to increase the enrollments relative to the total number of

Strategic objectives	Actions	Index	Index target	Results
Increase revenue and control costs within budget constraints	(1) Introduce a promotion plan in local societies so as to attract new members and maintenance of the existing member base	(1) Number of new enrollments based to the total number of participants	(1) New enrollments to be the 50% of total participants	(1) 55% of new enrollments relative to the total number where 30% come from friends, 55% from the new promotion plan and 15% from other sources
	(2) Control expenses within the initial budget	(2) Break-even result	(2) Revenues = expenses or within a deviation of 10%	(2) Expenses were equal to revenues for 2012
Continuous training, strengthening and development of staff	(1) Staff training and education	(1) Number of employees participating in training programs	(1) At least 10 people per year	(1) 6 trainers and 6 members of administrative staff participated in training seminars
	(2) Introduction of innovations in the produced services	(2) training hours	(2) At least 30 hours/ department	(2) 90 hours sports seminars, 180 hours admin/financial seminars
		(3) Number of innovations proposed	(3) At least 3 innovations proposals	(3) Three innovation proposed
The incorporation of the concept of quality in all processes and procedures of the organization, through the continuous improvement of services	(1) Planning-implementation of actions for providing quality services	(1) Reduce processing time for citizens	(1) Reduce time less than 50% of existing	(1) Processing time was reduced by 90%
		(2) Reduce processing time for employees	(2) Reduce time less than 50% of existing	(2) Processing tie was reduced by 60%
Improvement of citizens satisfaction from athletic services and facilities	(1) Finding and satisfying the existing members and also covering future needs of our customers	(1) Number of satisfied customers based on questionnaire answers	(1) At least 60% of our customers to be satisfied from services and facilities	(1) 85% of the citizens said that they were above average satisfied by the facilities and services. Also indicated future needs
Utilization of all sports facilities to specific projects, as well as the creation of new	(1) Development plans for existing sports facilities	(1) Number of plans for the utilization of existing sports facilities	(1) At least one plan for each sport facility	(1) 2 plans were delivered
	(2) development plans for new sports facilities	(2) Number of plans for the creation of new sports facilities	(2) At least 2 plans for new facilities	(2) 1 plan was delivered

Table I.
The results of the balanced scorecard of DOPAP for 2012

Strategic objectives	Actions	Index	Index target	Results
Increase revenue and control costs within budget constraints	(1) Introduce a promotion plan in local societies so as to attract new members and maintenance of the existing member base	(1) Number of new enrollments based to the total number of participants	(1) New enrollments to be at least the 55% of total participants	(1) 58% of new enrollments relative to the total number where 40% come from friends, 50% from the new promotion plan and 10% from other sources
	(2) Control expenses within the initial budget	(2) Break-even result	(2) Revenues = expenses or within an acceptable deviation of 5%	(2) Expenses were equal to revenues for 2013
Continuous training, strengthening and development of staff	(1) Staff training and education	(1) Number of employees participating in training programs	(1) At least 10 people per year	(1) 10 trainers and 8 members of administrative staff participated in training seminars
		(2) Training hours	(2) At least 30 hours/ department	(2) 110 hours sports seminars, 190 hours admin/financial seminars
The incorporation of the concept of quality in all processes and procedures of the Organization, through the continuous improvement of services	(1) Planning– implementation of actions for providing quality services	(1) Reduce processing time for citizens	(1) Reduce time less than 50% of existing	(1) Processing time was reduced by 70%
		(2) Reduce processing time for employees	(2) Reduce time less than 50% of existing	(2) Processing tie was reduced by 50%
Improvement of citizens satisfaction from athletic services and facilities	(1) Finding and satisfying the existing members and also covering future needs of our customers	(1) Number of satisfied customers based on questionnaire answers	(1) At least 80% of our customers to be satisfied from services and facilities	(1) 87% of the citizens said that they were above average satisfied by the facilities and services
Utilization of all sports facilities to specific projects, as well as the creation of new	(1) development plans for existing sports facilities	(1) Number of plans for the utilization of existing sports facilities	(1) At least one plan for each sport facility	(1) 1 plan submitted in 2013

Table II.
The results of the balanced scorecard of DOPAP for 2013

participants by 55 percent significantly above the threshold of 50 percent that DOPAP's board set as an index target for the year 2012 and this index increased to 58 percent in 2013 and 61.3 percent in 2014. Additionally, the new promotion plan that DOPAP's board decided to launch was characterized by success since after a small interview from the new members, staff found that the new members were motivated to enroll mainly by the new promotion plan (55 percent), by friends (30 percent) and by other reasons (15 percent). One of the respondents said "[...] the promotion plan managed to increase citizens' awareness and participation on the sport programs offered by DOPAP contributing to the improvement of organization's financial results." Thus, DOPAP managed to improve its revenues by convincing more citizens to enroll

Strategic objectives	Actions	Index	Index target	Results
Increase revenue and control costs within budget constraints	(1) Introduce a promotion plan in local societies so as to attract new members and maintenance of the existing member base	(1) Number of new enrollments based to the total number of participants	(1) New enrollments to be at least the 60% of total participants	(1) 61.3% of new enrollments relative to the total number where 45% come from friends, 55% from the new promotion plan and 5% from other sources
	(2) Control expenses within the initial budget	(2) Break-even result	(2) Revenues = expenses within no acceptable deviation	(2) Expenses were equal to revenues for 2014
Continuous training, strengthening and development of staff	(1) Staff training and education	(1) Number of employees participating in training programs	(1) At least 10 people per year	(1) 11 trainers and 8 members of administrative staff participated in training seminars
		(2) Training hours	(2) At least 30 hours/department	(2) 115 hours sports seminars, 190 hours admin/financial seminars
The incorporation of the concept of quality in all processes and procedures of the Organization, through the continuous improvement of services	(1) Planning-implementation of actions for providing quality services	(1) Reduce processing time for citizens	(1) Reduce time less than 50% of existing	(1) Processing time was reduced by 80%
		(2) Reduce processing time for employees	(2) Reduce time less than 50% of existing	(2) Processing tie was reduced by 60%
Improvement of citizens satisfaction from athletic services and facilities	(1) Finding and satisfying the existing members and also covering future needs of our customers	(1) Number of satisfied customers based on questionnaire answers	(1) At least 80% of our customers to be satisfied from services and facilities	(1) 85% of the citizens said that they were above average satisfied by the facilities and services
Utilization of all sports facilities to specific projects, as well as the creation of new	(1) Development plans for existing sports facilities	(1) Number of plans for the utilization of existing sports facilities	(1) At least one plan for each sport facility	1. 1 plan submitted in 2014
		(2) Implement policies of social responsibility in order to utilize existing facilities	(2) At least four activities must be proposed and implemented	(2) 6 activities of social responsibility were implemented in 2014

Table III.
The results of the balanced scorecard of DOPAP for 2014

to sport programs. Simultaneously, the second goal of the first strategic objective (controlling expenses within the initial budget) was also achieved since for the fiscal year 2012 DOPAP's balanced its books by achieving a break even result which was maintained for the years 2013 and 2014. Consequently, according to DOPAP's annual financial statements, the organization managed to achieve the financial dimension

of the scorecard by improving revenues and holding expenses within the designated constraints (Kosmas *et al.*, 2012).

The second strategic objective was related to the continuous learning and growth of DOPAP's staff where the goals were to have at least ten members of staff to participate to at least on training program of 30 hours or more during the years under examination. According to annual employees' records by DOPAP's department of staff, this goal was achieved since for 2012 six sport trainers took part in training seminars of 90 hours in length and six members of administrative staff participated in managerial and financial seminars of 180 hours in length and made at least three proposals for new services and improvements. The respective numbers increased for 2013 and 2014 since more than ten trainers and eight members of administrative staff participated on relative seminars of 110 and 190 hours, respectively. One of the DOPAP's officials declared that "[...] staff training and development is on the DOPAP's permanent agenda and the organization urges and assists employees to seek additional education and training in any form."

Regarding the third dimension (improving internal processes), DOPAP set two different strategic objectives. The first was targeting to the incorporation of quality in all processes and procedures within the organization. The goal on this objective was to reduce the processing time for citizens and employees at least 50 percent. Based on the archive of the department of staff the outcome was quite satisfactory, since processing time for the citizens (which was the most important target on this objective) was reduced by 90 percent and the relative time for employees was reduced 60 percent for 2012. The respective processing time for the citizens in 2013 was reduced by 70 percent and the relative time for employees was reduced 50 percent. According to one of the officials the reason for this drop (nevertheless above the target threshold) is attributed to "[...] the reduction of employees number due to retirements of administrative staff which resulted in additional work load being divided to less employees leading to an increase of process time for both citizens and employees."

The second objective was referring to the utilization of sport facilities and the development of plans for using efficiently the existing infrastructure and even creating plans for new ones. According to DOPAP's board decisions, this objective was partially successful since DOPAP produced one plan instead of two for the creation of new sport facilities in 2012. The goal on enhancing the utilization of existing infrastructure was achieved mainly by increasing the number of new enrollments and by providing two plans to the board on activities that can be incorporated for satisfying citizens' needs. For 2013 only one plan was submitted for the utilization of existing facilities and none for the creation of new facilities. This outcome is attributed to "[...] the lack of financing on behalf of the state and the inability of the municipality to finance new facilities lead us to adjust the BSC goals on that dimension and also to think new ways in order to utilize the existing facilities at the maximum."

Finally, the last scorecard dimension aimed at improving the satisfaction of customers-citizens received by the sport services of DOPAP. The board approved a customer satisfaction questionnaire which was distributed to all existing customers and their answers were evaluated in order to discover areas for improvement. The analysis of the questionnaire by DOPAP employees indicated that the target on this objective was at least 60 percent of the existing customers to declare an above medium level of satisfaction from athletic services and facilities for 2012 and that goal increased to 80 percent for 2013 and 2014. The DOPAP's reports on questionnaire results indicated that for 2012 and 2014, 85 percent of the existing customers declared that they were above average satisfied by the facilities, staff and services and the level of satisfaction increased to 87 percent in 2013. Beyond that, the respondents designated some areas for improvement and also some needs that they were not covered by the existing sport programs. One of the DOPAP's official argued that "[...]

A satisfied citizen is the key to the sustainability and survival of the municipality. Our goal is always to incorporate into our strategy and decisions citizen's opinion and suggestions. The use of questionnaires assists us to improve our programs, services and facilities."

BSC in a local
government
sport
organization

Discussion and conclusion

Contemporary non-profit sport organizations have been developed in multifaceted organizations which confront several performance challenges. These challenges exert significant pressures from all types of stakeholders like the state, customers, athletes, etc. In the case of public non-profit sport organizations, the main challenge was to establish a managerial system, which could meet the varying needs and expectations of citizens and other state authorities, while sustaining an adequate level of service quality (O'Boyle and Hassan, 2014). Especially in Greece, public sport organizations operate under a strict financial environment which allows no deviations from budgetary levels, thus exerting even more pressure on managers to balance financial outcomes and improve the quality of services and operations within those constraints. Consequently, public sport organizations need to progress from a simple administrative operation toward an accountable performance-based management approach.

This study responded to a call made from O'Boyle and Hassan (2014), who point that traditional business performance methods need to be implemented in sport organizations since any benefits of such methods are absent from the literature. The paper aimed to provide a clear perspective on the implementation of the BSC in a municipal sport organization, the only one in the Greek setting which incorporated this performance-based approach. We collected internal documents, annual financial reports, questionnaire results for the years from 2012 to 2014. Also open-ended interviews were employed where the respondent was free to provide any answer he/she wished so as to allow a free-flowing discussion in order to gain insight on the development process of the BSC, the index targets and the final outcomes (Yin, 2003).

Evidence indicated that through the BSC DOPAP achieved to sustain expenses within budgetary constraints and even increase revenues for the fiscal year 2012, 2013 and 2014 and at the same time achieve high levels of citizen satisfaction from athletic services and improving internal operations. These results corroborate evidence by Kloot and Martin (2000) and Cavalluzzo and Ittner (2004) who concluded that BSC method assisted governments to enhance citizens' satisfaction and budget surpluses. Specifically, the DOPAP's promotional activities had a significant impact on its revenue generation ability since it increased the number of enrolled members.

The most important outcome from this procedure is that DOPAP's management gains significant insight on how their most important stakeholder (citizens) perceived the quality of services and infrastructure and even highlighted areas for potential improvement. For instance, a customer satisfaction survey carried out for specific sport activities (mountain run) indicated that the satisfaction rate exceeded 85 percent. The fact verifies arguments by Montesinos and Brusca (2009) and Niven (2005, 2006) that the BSC method is a useful performance tool for LGOs contributing toward success in various levels (financial, organizational and citizen satisfaction).

In addition, staff improved its skills and abilities by participating in training seminars which will have a significant impact on both the quality of athletic services and improvement of the internal operations. In general, the implementation of the BSC on the municipal sport organization of Papagos-Holargos city set the basis for an effective performance management of the municipality which can enhance its future sustainability. This fact corroborates arguments by Ittner and Larcker (2003) and Lau and Sholihin (2005) who documented that in the services sector, employees are the key mechanism for success since they actually affect almost all pillars of the BSC.

This study could provide useful policy implications for managers of sport and public organizations in general. Managers of municipal and public sport organizations could use the findings of the study as a roadmap for discussing, evaluating and possibly implementing the BSC approach or any relevant performance management system in the organizations' daily operations. Specifically, the details of the BSC development process could be proved useful for managers as to what steps they should follow in order to prepare and build the scorecard. Moreover, the SWAT analysis, strategic targets and indexes presented in the tables can also be used as a guide for setting relative goals and metrics for LGOs, not only for those wishing to implement the BSC method but also for those that are focusing toward any other performance management methodology.

The human resources are the most significant determinant in the application of a performance-based management methodology and require training and devotion for a successful implementation. According to Kaplan and Norton (2001), the main reason for the failure of the implementation of BSC is the lack of dedication on behalf of the senior management team. The present study can provide the impetus for managers to steadily starting to incorporate BSC in the majority of sport and other organizations that their budgets are mainly funded by the state. Good preparation and training are very important for the proper implementation of BSC but the key is dedication toward performance management starting by top management to employees. This methodology (BSC) can definitely give an edge on these organizations in terms of improved stakeholder management and retention. Furthermore, Montesinos and Brusca (2009) documented that the implementation of modern performance measurement models by LGOs is positively valued by citizens (which constitute the main stakeholders of LGO's) since LGOs that have adopted these measures are more probable to stay in power. This practically means that citizens reward the accountability and responsibility of LGOs with higher potential for re-election. This is another policy implication derived from this study, since financial sustainability (absence of deficits) and satisfied citizens are crucial determinants of politician's sustainability within the office.

Nevertheless, this study suffers from some limitations that are worth mentioning and at the same time indicate fruitful avenues for future research. First of all, the study is performed within an organization operating in the Greek capital which has significant advantages in terms of infrastructure, staff and customers relative to other smaller municipal sport organization operating in the country side. Future research can shed further light on the implementation of BSC within public sport organizations with less infrastructure and customer's market size since it is interesting to examine how a performance management method can assist smaller size sport organizations to expand and grow. Also, future research could examine the perception of BSC advantages on behalf of the ones that are responsible for implementing it, the sport organizations' staff. Semi-structured interviews or questionnaires can provide useful insights on the problems and challenges of BSC implementation, what staff perceives to be the advantages of this method or is just seen as an impediment to the organizations' daily operations and whether they feel more motivated or satisfied after the changes that BSC brought in the organization (Lau and Sholihin, 2005). This kind of study can be quite helpful for improving existing performance management mechanisms and dealing with problems during the phases of incorporation and implementation.

Note

1. All documents were provided officially after the board's authorized decision since one of the co-authors is the head of the finance division of the sport organization, under the condition that those documents will not be published in part or full under any form.

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