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EVALUATING PERFORMANCE OF BORUJERD AZAD UNIVERSITY FACULTY MEMBERS USING BALANCED SCORECARD

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ABSTRACT

The purpose of this study was to evaluate the performance of Islamic Azad University of Borujerd faculty members using balanced scorecard model. For this purpose, four aspects of balanced scorecard model were used including: financial, customer, internal processes and learning and growth. The statistical population of study consisted of 62 university faculty members who had over ten years experience and statistical sample of 32 students was selected based on Takman table. SPSS software and descriptive statistics and inferential tests related to data types and variables were used for data analysis. Statistical methods used in this study included descriptive statistics (mean, mode, index), average ratings, frequency tables and descriptive statistics (median nonparametric tests, single variable and two variable Wilcoxon tests, Kruskal-Wallis test, chi-square, Kendall and Friedman). Results showed that current methods of evaluating performance in many cases seem shallow and pale and most aspects of professors' performance at university have not been considered. Also, the various indicators of balanced scorecard that are resulted from its dimensions are adequate and comprehensive and examine the performance of professors from better points of view and priorities of balanced scorecard at Islamic Azad University of Borujerd Branch included growth and learning, internal processes, student and financial aspects.

Keywords: *Balanced Scorecard, Internal Processes, Growth and Learning, Performance Evaluation*

INTRODUCTION

Between 1850 and 1975, organizations were confident on their success with decision making based on financial measures. Nowadays, organizations use performance measures for evaluation, control and improvement of business processes in order to maintain and strengthen the competitive advantages (Noble and Ghalayini, 1996). However, recent studies which show traditional performance measures have been based on management accounting systems are not sufficient (Simmons and Wongrassamee, 2003) because they relied only on financial aspects of organization and the aspect in present world will not create a sustainable competitive advantage for organizations. Therefore, organizations must look for a system that helps them to succeed in moving towards their perspectives in addition to evaluate different parts of organization.

Characteristics of nontraditional performance measures were appeared in literature as a result of limitations in traditional measures. These characteristics are primarily associated with organization strategy and are based on non-financial measures. As a result, multidimensional and integrated performance management systems have been developed. Therefore, a revolution occurred in performance measurement late 1980.

One of the most comprehensive frameworks is balanced scorecard. Balanced scorecard method was provided by Kaplan and Norton, two Harvard professors in 1992 were presented and was welcomed by many organizations. Balanced Scorecard (BSC) 5 is a new approach in development and implementation of strategies that has appeared in the field of management during the past decade. BSC is a multidimensional approach in evaluating performance and control that has converted to tool for implementing strategies and framework for balancing human, information and organization capital by its

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strategy. This transformation has prompted companies to view BSC as a strategic management and communication system, thus, they weight administrative issues considerably that did not do previously. BSC is a mechanism to translate organization strategy into operational terms.

On this basis, this research evaluates the performance of Islamic Azad University of Borujerd faculty members using balanced scorecard.

The Literature

Performance Evaluation

Data resulted from performance evaluation can be provided as feedback for evaluation respondents, it can be used for allocating rewards and can be planned for future needs of organization to human resources (Griffin, 1997). Considering contextual factors such as environment, technology, size, life cycle, objectives and strategies lead to formation of dynamic system in evaluation (Center for Iranian Studies and Productivity, 2007) in evaluation, development and assignment of weights related to variable indices. There are differences between traditional methods and modern methods of performance evaluation that distinction between new perspective of performance evaluation and traditional perspective is based on three factors: the philosophy, content and functionality. Table 1 shows the differences between two views in various aspects (Ghilichli, 2002).

Table 1: Differentiation of traditional and modern perspectives on assessment (Safari, 2002)

| Focus on Growth and Development (Improved performance) | Focus on Judgment (performance remember) | Characteristics |
|---|---|------------------------|
| performance consult and facilitator | performance Judgment and measurement | Evaluative role |
| Future | Past | Evaluation course |
| Self- standardization | Organization and management view | Evaluation standards |
| Growth, development and improvement | Control | Aim |
| Discussion | Grammatical | Style |

Two major criteria for performance evaluation include:

- 1) Financial criteria
- 2) Productivity criteria

Performance evaluation indicators can be divided into three categories like any other measurement instrument, including: qualitative indicators, quai-qualitative indicators and quantitative indicators.

Two categories of indicators have been proposed in a classification in order to evaluate performance of company:

1. Economic indicators: including capital factor, labor factor, materials factor, technology factor and equipment factor.
2. Financial indicators: are important from view points of different stakeholders such as managers, customers, shareholders, employees and etc and must be calculated and continually considered.

Measuring performance according to above-mentioned methods is a set of information in the form of information system for needed performance evaluation. The most important information includes:

- Planning information (budget evaluation, planning emergency funds and improving proper distribution)
- Main information of comprehensive and total measurement of organization performance
- Information obtained from measurement of organization units performance
- Information related to the way and amount of performance side effects.

It is necessary to determine and establish performance evaluation indicator -related criteria after writing and identifying performance evaluation indicators (Memariani, 2005).

Balanced Scorecard

Robert Kaplan and David Norton believed that considering solely on financial measures prevents the organization abilities to create economic value and organizations need to financial measures in addition to nonfinancial measures such as customer satisfaction, quality, process performance, design and

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development of new product, employee satisfaction, innovation, knowledge management and etc for their survive and thrive (Kaplan and Norton, 2006), (Momeni, 2006). The reason for selecting BSC (balanced score card) is that the technique involves a set of scales and makes a balance between long-term and short-term aims, financial and nonfinancial scales, between leader and follower indices and internal and external performance perspectives (Kaplan and Norton, 1992).

Aspects of Scorecard

Four aspects are used in BSC.

- Financial aspects
- Customer aspects
- Aspects of internal business processes
- Aspects of growth and learning (Ibn and Rezaie, 2004) (Taday'oun, 2004)

Financial Aspects

Financial aspects

Financial performance criteria indicate the role of measures and initiatives to improve profits. Financial aims can be measured using operation profit of ROCE and EVA. Other financial goals are associated with changes in profit cycle, cash cycle or ROCE cycle (Simons, 2006).

The Client Aspect

Studies show that businesses that include satisfied and loyal customers will be profitable in long term. Loyal customers generally increase the amount of their purchase, reduce service costs, introduce new customers and are willing to pay higher prices for products and reliable services. The 5 percent increase in customer loyalty can increase profits from 25% to 85% (Robert, 2006).

The main group to measure client outcomes is the general method for measurement of all organizations and includes following items:

- Market share
- Customer retention
- Attracting customer
- Customer satisfaction
- Customer profitability

Above five measures must be applied on those target customers who have devoted themselves maximum organization attention in terms of profitability and growth, see table (2). In fact, customer satisfaction, customer retention, customer loyalty and market share are measured only for customers or segments of target market that organization wants to be the main provider of services and products them (ibid., 65, 66).

Table 2: customer perspective, the main resource measures (Robert Kaplan and Norton, 2007)

| Reflects the business contribution of a single commercial unit in a given market (Including customers' point of view, incurred costs or volume of sold goods) | Market share |
|--|-----------------------|
| Relative or absolute measures by which the success of business unit is assessed related to maintain relationship with active customers | Attracting customers |
| Level of customer satisfaction over a particular performance through measured value indices | Customer satisfaction |
| It calculates per capita net income and profitability of customers after deducting related cost | More profitability |

Aspects of Internal Business Processes

A set of especial processes have been considered in any business in creating values for customers and obtaining business financial results. In Figure 1, a value chain model has been presented as a model that all companies using it can design internal process of business. This model consists of three main sections.

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- Operations
- After-Sales Services

| Supply customer Satisfaction and needs | Supply services to customers | Supply services and products | Produce services and products | Suggestions on services and products | Identifying Market | Identifying customer needs |
|--|------------------------------------|------------------------------|-------------------------------|--------------------------------------|--------------------|----------------------------|
| | The process of after sales service | | Operational process | | Innovation process | |

Figure 1: The internal process perspective of business- initial value chain model (Source: Kaplan and Norton, 1991,210)

Aspects of Growth and Learning

Organizational learning and development are summarized in three areas: employees, systems and organizational procedures. In fact, providing aims of current aspects, personnel, systems, procedures and what is really needed for a successful performance become apparent. Understanding these gaps we find that we must investigate on employee training, development of information technology and systems, procedures and guidelines set out. At this stage, balanced scorecard offers learning and growth question as a landscape (Joel, 2002)

Balanced scorecard suggests three main categories for learning and growth perspectives:

- 1- The abilities of employees
- 2- The abilities of information systems
- 3- Motivation, delegation and alignment

Table 3: Special stimuli of learning and development (source: Kaplan and Norton, 2006)

| Performance space | Technological infrastructure | Competence of employees |
|-------------------------------|--|----------------------------|
| Deciding making key cycle | Strategic Technology | Strategic Skills |
| Strategic Focus | Strategic databases | Levels of Education |
| Granting options to employees | The empirical dominance | Balancing skills |
| The alignment of employees | Proprietary software | The alignment of employees |
| Morality | Intellectual property rights, copyrights | Morale |
| Teamwork | | |

BSC Implementation Steps

1. Determining organization size: the useful state based on experience is when BSC is implemented in strategic business unit (SBU).
 2. Analysis of Organization situation: it can be done through SWOT model.
 3. Stabilizing perspective: perspective must create confidence about what is plausible.
- Determining organization strategies: BSC expects strategic business unit to identify its strategies in achieving substantial progress and best performance in order to maintain and improve the performance and create future values.
4. Determining appropriate aspects for organization
 5. Determining strategic objectives for specified areas: a list of aims must be prepared for all aspects in order to implement the strategy.
 6. Determining critical factors of success: in this stage, aims are ranked that have been set at previous stage.
 7. Establishing a set of balanced measures to achieve aims: To do this, we can use values such as interview, questionnaires, workshops and mental storm.
 8. Determining the causal relationships between criteria

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9. Determining the threshold for criteria

10. Data collection and analysis: Due to the nature, calculation methods can be used to compute measures such as creating mathematical equations, quantitative and qualitative scoring methods.

11. Revising criteria (Kiai, 2005).

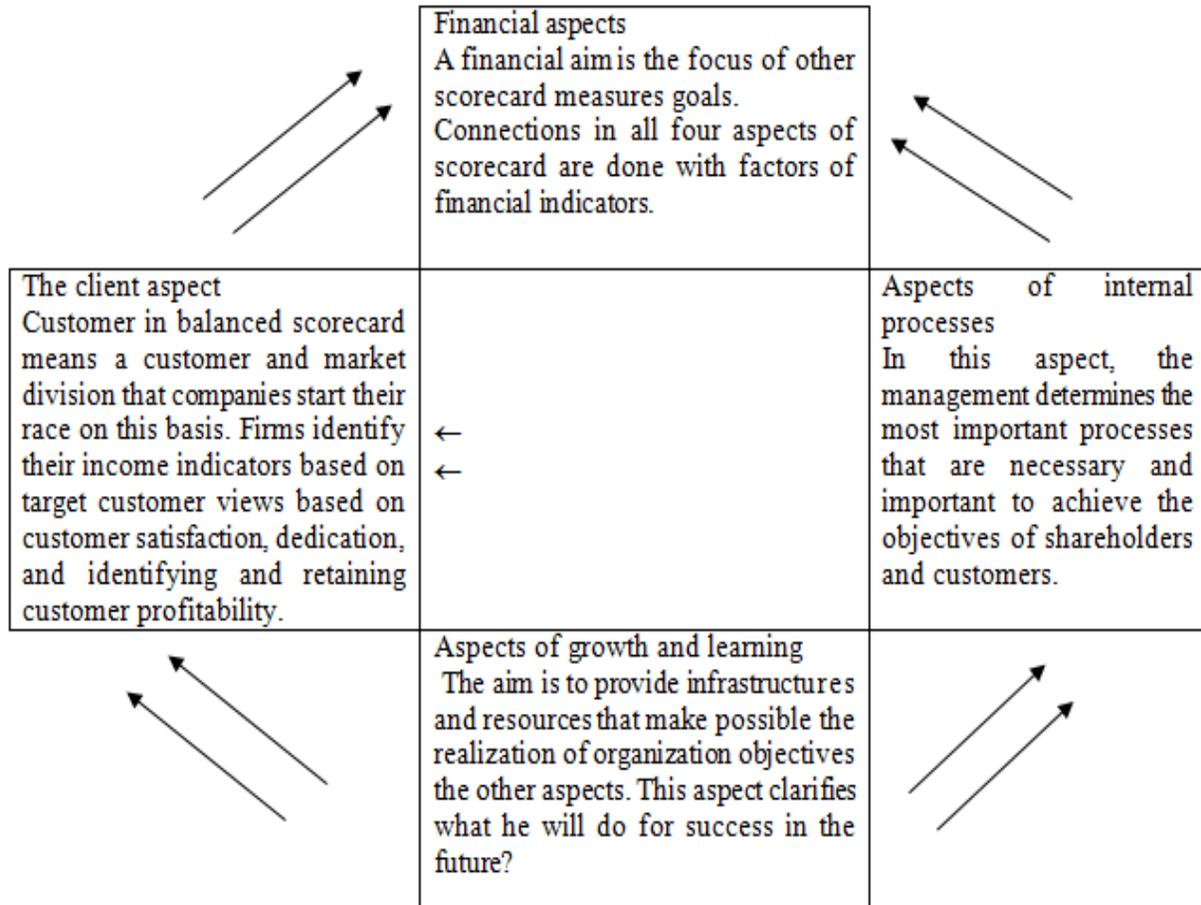


Figure 2: Theoretical Model

Research Hypotheses

1. The performance of Islamic Azad University of Borujerd faculty members in terms of growth and learning aspects based on balanced scorecard approach is lower than average.
2. The performance of Islamic Azad University of Borujerd faculty members with work experience over 10 years in terms of financial aspect is lower than average.
3. The performance of Islamic Azad University of Borujerd faculty members with work experience over 10 years in terms of customer aspect is lower than average.
4. The performance of Islamic Azad University of Borujerd faculty members with work experience over 10 years in terms of internal processes aspect is lower than average.

MATERIALS AND METHODS

This study is descriptive- survey research in a detailed classification. In this study, faculty members with work experience over 10 years are chosen as statistical population of 62 in order to obtain accurate and professional results. According to Takman Table, 32 subjects are sufficient for sample. According to this table, 35 questionnaires were randomly distributed among faculty members who had these conditions (experience over 10 years). Number of 33 questionnaires was responded.

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A questionnaire must be considered for students of professors. 5 students must be selected for each professor for this work. 175 questionnaires must be distributed among students.

Table 4: polling form of faculty member teaching by students (source: Islamic Azad University, Borujerd Branch, and Department of Public Administration Curriculum)

| Row | | Excellent | Good | Mean | Weak |
|-----|--|-----------|------|------|------|
| 1 | The power of understanding and transferring the basic concepts of lesson | | | | |
| 2 | Mastery of lesson | | | | |
| 3 | Teaching method and the rate of interest and enthusiasm of teacher to teach and applying training aids in teaching (slide-charts, etc.) | | | | |
| 4 | Ability to generate enthusiasm and mobility in student and in academic issues | | | | |
| 5 | Adjustment and preparation in presenting lesson contents and adhere to continuity of materials | | | | |
| 6 | Ability and willingness to solve the scientific problems of students (classes, projects, thesis) | | | | |
| 7 | Observing training rules (eg observance during class time or headings, etc.) | | | | |
| 8 | Observe the order of classes, exams and ... | | | | |
| 9 | The comprehensiveness and breadth of materials from various perspectives within the curriculum content and providing new information and materials | | | | |
| 10 | Social behavior of master with student and establishing mutual respect and trust | | | | |

The questionnaire that is used for this study is a researcher made questionnaire. The questionnaire consisted of 10 questions for financial aspect and 12 questions for growth and learning aspect and 13 questions for internal processes and 13 questions for students who were customers of university system. The questionnaire is divided into two sections, one section included financial- growth and learning that is responded by professors and consisted of 22 items. Another section included questions related to internal processes- students that was responded by students and consisted of 26 items. In each section, respondents selected option among five options of very low, low, medium, high and very high.

Statistical software such as SPSS, MINITAB, descriptive statistics and inferential tests related to type of data were used to examine the hypotheses of this study that consists of two sections:

1- Descriptive statistics, including: median, mode (index), average rate, frequency tables and related diagrams.

2-inferential statistics including: nonparametric median test, Yu Mann-Whitney, single variable and two variable Wilcoxon, Kruskal-Wallis and Friedman, chi-square, Fisher and Kendall.

If we want to study special on current methods of evaluating the performance of Islamic Azad University of Borujerd faculty members, the only way is to use a form of evaluation and an evaluation table. Form (1) includes polling on the way of teaching by faculty members and is considered as a measuring tool, see table (4). It is implemented annually in 13-14 sessions by Administration of Evaluation and Supervision of university and student must mark options of excellent = 4, good = 3, fair = 2, poor = 1, no view = 0 for professors. The form includes questions that are presented in table. Also, it is entitled the maximum calculated rating for faculty members of Islamic Azad University of Borujerd a method for rating the ability of professors. It included 7 activity areas and some areas are divided into smaller subsets and are the total maximum rating regardless factors of 271 and 647. Since factor 2 is used for rows of 1, 2, 3, 7

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and factor 3 is used for rows of 4, 5, 6. The rating of each professor is compared and examined with total rating of 647.

Table 5: The maximum computable rates form for faculty members (Source: Islamic Azad University of Borujerd, public management course)

| Obtained score | | The maximum score of subject | | Activity subject | |
|----------------|-----------|------------------------------|-----------|--------------------------------|---|
| With factor | No factor | With factor | No factor | | |
| | | 80 | 40 | Form (1) | Paragraph 3.1 of administrative law |
| | | 120 | 60 | Form (2) | |
| | | 40 | 20 | Teaching quantity | Paragraph 3.2 of administrative law |
| | | 40 | 20 | PhD | Educational degree Paragraph 3.3 of administrative law |
| | | 32 | 16 | MA | |
| | | 60 | 20 | | Supervision of theses Paragraph 3.4 of administrative law |
| | | 150 | 50 | Research and writing | Publishing books and articles Paragraph 3.5 of administrative law |
| | | 45 | 15 | Translating books and articles | |
| | | 60 | 20 | | The history of teaching and research Paragraph 3.6 of administrative law |
| | | 20 | 10 | | Collaboration in implementation Paragraph 3.7 of administrative law |
| | | 647 | 271 | | Total |

If we want to consider two tables as source of current assessment which reflects the current method to evaluate the performance of faculty members of Islamic Azad University, we must interpret these tables using Bsc in order to compare them with balanced scorecard model.

Customer (student) Aspect

In this form questions that are related to customer (student) are shown in table (4):

Question 1 (power of transmitting and understanding basic concepts of lesson)

Question 2 (proficiency in subject)

Question 3 (professor teaching method and enthusiasm for teaching and using educational instruments for teaching (slide-charts, etc.))

Question 4 (ability to create momentum and enthusiasm in students in scientific issues).

Question 10 (social behavior of professor with students and creating mutual respect and trust).

In Table (5): Paragraph 3.1 of administrative law: quality of teaching.

Growth and Learning Aspect

Questions related to growth and learning aspect in these tables, in table (2-15) include:

Question 6 (ability and willingness to solve the scientific problems of students (classes, projects, thesis))

Question 9 (comprehensiveness and breadth of content from various perspectives within curriculum content and presentation of new information and materials)

In Table (5): Paragraph 3.2 of administrative law: teaching quantity

Internal Processes Aspect

Questions related to internal processes aspect in these tables, in table (4) include:

Question 5: formulating and preparing contents and considering continuity of contents

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Question 7: Observing training rules (eg observing class time or headings, etc.)

Question 8: Observing order of classes, exams, etc. In Table (5):

Paragraph 3.3 of administrative law: Education degree

Paragraph 3.4 of administrative law: Supervision of educational theses

Paragraph 3.5 of administrative law: Publication of books and articles

Paragraph 3.6 of administrative law: History of teaching and research

Paragraph 3.7 of administrative law: collaboration in implementation

Financial Aspect

Financial aim is focus of other scorecard measures goals. Connections are created in all four aspects of scorecard are done with factors of financial indicators and enhancing income such as income, modifying expenses, improving productivity, improving quality of using existing assets and reducing risk. No indicator is considered for financial aspect of balanced scorecard in tables. For Table (6), the following table can be indicated in terms of indicator number compared to balanced scorecard.

Table 6: The number of indicators compared to BSC in Table (1)

| The number of indicators in model BSC | The number of indicators in table (1) | Row |
|---------------------------------------|---------------------------------------|----------------------------|
| 13 | 5 | Student (customer) aspect |
| 12 | 2 | Growth and learning aspect |
| 13 | 3 | Internal processes aspect |
| 10 | 0 | Financial aspect |

RESULTS AND DISCUSSION

The First Hypothesis

Table 7: The test comparing the median of growth and learning scores (42) with expected median (38)

| The median test | Wilcoxon test | | Growth and learning |
|------------------------|---------------|-----------|-----------------------------------|
| The significance level | Wilcoxon test | Frequency | |
| P<0.01 | 427 | 8 | Data less than expected median |
| | | 25 | Data more than expected median |
| | | 2 | Data equal to the expected median |

Since growth and learning aspect was measured in a questionnaire with 13 questions using a 5-point Likert scale, respondents' scores are in the range of 13 to 65 that have rating scale and expected median of scores equals to 38. Since the test statistic (427) is significant at level of 0.01(P <0.01), we conclude that the median of growth and learning aspect score (42) is more than average (38). So we can deduce with 99% confidence that in studied population, growth and learning aspect is above average.

The Second Hypothesis

Table 8: The test comparing the median of financial scores (rights) (24) with expected median (30)

| The median test | Wilcoxon test | | Financial aspects (rights) |
|------------------------|---------------|-----------|-----------------------------------|
| The significance level | Wilcoxon test | Frequency | |
| P<0.01 | 120 | 28 | Data less than expected median |
| | | 6 | Data more than expected median |
| | | 1 | Data equal to the expected median |

Since financial aspect was measured in a questionnaire with 10 questions using a 5-point Likert scale, respondents' scores are in the range of 10 to 50 that have rating scale and expected median of scores

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equals to 30. Since the test statistic (120) is significant at level of 0.01(P <0.01), we conclude that the median of growth and learning aspect score (24) is less than average (30). So we can deduce with 99% confidence that in studied population, financial aspect is below average.

The Third Hypothesis

Table 9: The test comparing the median of student scores (customer) (36) with expected median (38)

| The median test | | Aspects of student (customer) | |
|------------------------|---------------|-------------------------------|-----------------------------------|
| The significance level | Wilcoxon test | Frequency | |
| P<0.05 | 6099 | 99 | Data less than expected median |
| | | 69 | Data more than expected median |
| | | 7 | Data equal to the expected median |

Since student (customer) aspect was measured in a questionnaire with 13 questions using a 5-point Likert scale, respondents' scores are in the range of 13 to 65 that have rating scale and expected median of scores equals to 38. Since the test statistic (6099) is significant at level of 0.05 (P <0.05), we conclude that the median of student (customer) aspect score (36) is less than average (38). So we can deduce with 99% confidence that in studied population, student (customer) aspect is below average.

The Fourth Hypothesis

Table10: The test comparing the median of internal processes (40) with expected median (38)

| The median test | | Aspects of internal processes | |
|------------------------|---------------|-------------------------------|-----------------------------------|
| The significance level | Wilcoxon test | Frequency | |
| P<0.01 | 9330 | 66 | Data less than expected median |
| | | 104 | Data more than expected median |
| | | 5 | Data equal to the expected median |

Since internal processes aspect was measured in a questionnaire with 13 questions using a 5-point Likert scale, respondents' scores are in the range of 13 to 65 that have rating scale and expected median of scores equals to 38. Since the test statistic (9330) is significant at level of 0.01 (P <0.01), we conclude that the median of internal processes aspect score (40) is more than average (38). So we can deduce with 99% confidence that in studied population, student (customer) aspect is above average. Prioritizing four aspects of balanced scorecard (Table 11).

Table 11: Comparing four aspects of balanced work by Friedman test

| Friedman test | | The mean rankings | Statistics |
|--------------------|--------------------|--------------------------|------------|
| Significance level | Degrees of freedom | The chi-square statistic | 3.11 |
| | | | 1.86 |
| P<0.01 | 3 | | 2.14 |
| | | | 2.89 |

Since test statistic ($\chi^2_r = 22.406$) is significant at level of 0.01 (P <0.01), we conclude that there is significant difference among mean of balanced scorecard four aspects (growth and learning, financial, customer and business internal processes). Accordingly, with respect to the mean of obtained ratings, prioritization of balanced scorecard four aspects are as below:

1. Growth and Learning (3.113)
- 2 - Internal Processes (2.89)

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3. Students (2.14)
4. Financial (1.86).

Suggestions

- University may provide financial services and more amenities for professors in order to take advantage from university professors and elites' active attendance and encourage them for their academic activities in university.
- University may provide conditions and opportunities for professors to participate in seminars and conferences and etc.
- University may consider more weight to scientific activities, research papers and publications of professors.
- University professors and officials may provide more open space and better environment for academic activities of students in classroom and at university and allow students to express their views.
- Students may create more tendencies to teaching with their academic and research activities and efforts in education.

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