Introduction

In nowadays market, when the competition is getting stronger, organizations become more complicated, managers face the challenge of efficient decision making in performance management. Efficient performance management becomes necessary assumption for organization to thrive and be competitive. Therefore managers are looking for new approaches, which would help to increase efficiency of performance management. Today there are presented many different performance management tools in the scientific literature. Performance measurement is among these tools as well.

Performance measurement is considered in different meanings beginning from measurement of distinct measures and ending measuring organization as a whole system. Depending on what performance measurement tool is chosen, performance measurement provides different benefits. It provides information for decision making, helps to analyze performance both in operative and strategic levels, quantitative and qualitative aspects. The variety of performance measurement tools is wide, so first managers have to have knowledge about strengths and weaknesses of different tools. Secondly, the selection and implementation of performance measurement tool in organization has to be very individual process. On purpose to increase efficiency of performance management, every performance measurement system

Designing performance measurement system in organization

The article analyzes relations between performance measurement and performance management, performance measurement tools, ways how performance measurement systems are selected. There is presented self–designed performance measurement system, which involves advantages of analyzed performance measurement tools.

**Keywords:** performance measurement, performance measurement system, performance management.

**Raktiniai žodžiai:** veiklos vertinimas, veiklos vertinimo sistema, valdymas.
has to be modified or new performance measurement system must be designed according to organization’s peculiarities. So the relevance of theoretical analysis of performance measurement systems and their design is obvious.

The object of this paper is performance measurement systems in organization.

The goal of this article is to design performance measurement system on purpose to increase the efficiency of performance management.

To achieve this goal the following tasks were conducted:

1. To define relations between performance measurement and performance management.
2. To analyze performance measurement tools in performance management context and identify the advantages of each tool.
3. To design performance measurement system integrating advantages of analyzed systems.

The research methods used in this article include a logical analysis and generalization of literature, comparable analysis of performance measurement systems, theoretical performance measurement system design.

Relating performance measurement to performance management

In case to consider performance measurement as performance management tool first authors of the article define how performance measurement relates to performance management.

The saying „if you are not measuring – you are not managing” is well known and it is the first reference to relations between performance measurement and performance management. As performance measurement is considered to be a part of performance management, one can judge on the efficiency of performance and its management; identify weaknesses and strengths of organization; choose suitable tools for removal of weaknesses, only after measuring different organizational fields.

There are a few definitions given relating performance measurement with performance management. According to J. C. van Schankwyk (1998), performance measurement systems are means of gathering data to support and co-ordinate the process of making decisions and taking action throughout the organization. A. Neely, M. Gregory and K. Platts (1995) offer to define performance measurement through effectiveness and efficiency prism. According to these authors, performance measurement is defined as the process of quantifying the efficiency and effectiveness of action, where effectiveness is understood as competence to achieve greater customer satisfaction (according to P. Drucker (1967), effectiveness means capability to do the right things) and efficiency is understood as a proper handling of organization's recourses (according to P. Drucker (1967), efficiency means to do the things right) or in other words it means proper performance management.

Performance measurement relations with performance management is clearly defined in performance – based management model, offered by W. Artley, D. Ellison and B. Kennedy (2001). According to these authors, performance – based management is a systematic approach to performance improvement through an ongoing process of establishing strategic performance objectives; measuring performance; collecting, analyzing, re-

Setting apart performance measurement and performance management definitions it is noticed that performance measurement is the comparison of actual levels of performance to pre-established target levels of performance. To be effective, performance measurement must be linked to the organizational strategic plan. Performance management essentially uses performance measurement information to manage and improve performance and to demonstrate what has been accomplished.

Through the analysis of definitions we came to a conclusion that organizations manage performance through performance measurement. The illustration of performance measurement relations to performance management is given in Fig. 1. Annual Bain company performance management tools survey results (2005) allow considering performance measurement as performance management tool not just in theoretical, but in practical level as well. According to this survey, organizations use different set of management tools to manage performance. The number of used management tools vary every year: in 2000 year organizations used approximately 10.2 tools, 2002 – 16.1, 2004 – 13.4 management tools. The average of 11 years (1993 – 2004) is 12.5, what means that at the same in organizations are used 12.5 different management tools (Rigby, Bilodeau, 2005). Among these tools there are performance management tools such as strategic planning, CRM, benchmarking, outsourcing, business process reengineering and performance measurement tools as well. So, based on definitions analysis and survey results, performance measurement must be analyzed as performance management tool.

According to V. Martinez (2005), a number of survey studies indicate that

![Fig. 1. Relation of performance measurement and performance management](Source: Composed by authors)
organizations with integrated and balanced performance measurement systems perform better than others. A US survey’s results show that performance measurement systems, used as a management control tool, increases both organizational sales and profits, and reduces overhead costs by 25%; while another research found that performance measurement systems improve the return on assets. Other researchers indicate less tangible benefits, such as customer or employee satisfaction. Indeed, some also show that performance measurement increases employee communication and collaboration while facilitating buy-in of the strategic objectives implementation.

According to V. Martinez (2005), the main benefits of performance measurement used as performance management tool are such as employees attention and focus on what is important, business improvement, increased customer satisfaction, increased productivity, alignment of operational performance to strategic objectives, improved people’s satisfaction, aligned people’s behavior toward continuous improvement, improved company reputation. This list can be complimented by such benefits, that performance measurement helps to monitor and control, to drive improvement (Bititci, Carrie, Turner, 2002), helps to balance short term results against long term capabilities and growth opportunities (Simmons, 2000), to understand processes, ensure that decisions are based on facts, not emotions (TRADE performance – based management special interest group, 1995), provides structured approach to organization (Artley, Ellison, Kennedy, 2001). All these benefits once again ensure that information, which managers get during performance measurement, is used for performance management, so measurement is integral part of performance management.

**Theoretical background for performance measurement system design**

In the last two decades the number of performance management tools increased very apparently and it becomes difficult to count how many tools are offered for performance management. Among these tools there are a lot of performance measurement tools as well. According to A. Neely (2002), in five years (1997 – 2002) the number of internet websites analyzing performance measurement increased from 200.000 to 12 million. This variety, different benefits of performance measurement tools and insufficient knowledge about strengths and weaknesses of each tool becomes a problem. This list can be complemented by such problems as similarity of the systems, unclear main differences, insufficient experience of managers, and lack of systematic thinking. These problems influence that performance measurement tools or systems are not used in organizations, managers often use just distinct performance measures what is insufficient for efficient performance management.

According to such problems, there is a need for theoretical analysis of performance measurement tools, so further authors of the article analyze performance measurement tools and systems in performance management context identifying the advantages of each tool: such as Key Performance Indicators, Balanced Scorecard, European Foundation for Quality Management Excellence Model and Performance Prism.
Key performance indicators (KPI's)

Key performance indicators (KPI's) are defined as quantifiable measurements, agreed beforehand, that reflect the critical success factors of an organization. KPI's must be relevant to organizational goals and usage of KPI's shows whether organization achieves the goals at forecasted level. KPI's will differ depending on the organization, every department should have their own KPI's as well. These measurements usually are long-term considerations, the definition of what they are and how they are measured do not change often. The goals for a particular Key Performance Indicator may change as the organization's goals change, or as it get closer to achieving a goal.

KPI's give everyone in the organization a clear picture of what is important, of what they need to make happen. All activities in organization must be focused on meeting or exceeding those Key Performance Indicators. The weakness of KPI's is that it doesn't show overall relations between measures and it is not defined how they interact among each other. The goals for a particular Key Performance Indicator may change as the organization's goals change, or as it get closer to achieving a goal.

Balanced Scorecard

Balanced Scorecard, offered by R. Kaplan and D. Norton in 1990, meant a new epoch in performance measurement field, because nonfinancial perspectives analysis was identified the same important as financial. The understanding that causal relations between measures are very important became very popular. According to R. Kaplan and D. Norton (2001), managers should not measure whatever. They proposed that everything what is measured should be linked to organization's strategy. Therefore a conclusion can be drawn that Balanced Scorecard is not just performance measurement, it is performance management tool as well.

There are four perspectives, which managers have to measure according to Balanced Scorecard. They include financial measures, customer, internal processes, learning and growth. Such measurement is oriented to long term results analysis. According to Bain company survey results (Rigby, Bilodeau, 2005), Balanced Scorecard is within the list of the most popular performance related frameworks (57% reporting use a Balanced Scorecard). So the actuality of considering Balanced Scorecard as performance management tool is obvious.

Analyzing Balanced Scorecard evolution, it is very easy to identify, how performance measurement system became performance management system. The first Balanced Scorecard was simply a set of measures, what is similar to the set of KPI's. It was more measurement, but not management tool. The second generation of Balanced Scorecard was developed by connecting all strategic goals to one strategic linkage model. Causal relations allow to see how different goals achievement influences each other, so it became performance management system. The third generation of Balanced Scorecard is similar to the second generation, just this generation system design and imple-
mentation starts from setting destination, what is the part of planning, so it obvious performance management tool.

Balanced Scorecard can be used both for strategic and operational performance management. In strategic meaning Balanced Scorecard helps to identify what we are trying to achieve, what needs to happen to achieve it – Balanced Scorecard helps to articulate strategic objectives for an organization.

In operational level, according to I. Cobbold and G. Lawrie (2002), Balanced Scorecard helps to identify what processes to monitor, what aspects of processes to measure. The choice of which measures to use is often based on information most easily obtainable, rather than most useful. Companies often use too many measures of things – that are less important – but miss collecting information that informs on key process developments. So Balanced Scorecard offers holistic, but more focused view of performance measurement. As well the potential benefits from Balanced Scorecard for operational control purposes include increased understanding within the management team comes from the discussions during the design process, a single concise management report describes operational performance across perspectives, the impact of initiatives to improve one area of activity is monitored across the wider process, causal links between measures add relevance to measures and facilitate target setting (www.2gc.co.uk).

**Business Excellence Model (EFQM)**

According to European foundation for quality management, EFQM Excellence model, introduced at the beginning of 1992, is a practical tool, which is used as a structure for an organization’s management system, as well as self – assessment tool, guide to identify areas for improvement. EFQM excellence model is like a basis for a common way of thinking in the organization, which helps to focus on the main important areas.

EFQM framework is based on 9 criteria. Five of these are „Enablers” and four are „Results”. The „Enable” criteria cover what an organization does. The „Results” criteria cover what an organization achieves. Customer results, people results and society results are achieved though leadership driving policy and strategy, people, partnership and resources and processes, which lead to excellence in key performance results.

EFQM model is suitable for operational performance management, because it evaluate different fields on real time. It has nothing with strategy and its implementation, no relations with planning, so EFQM model is considered more as diagnostic tool. In practice EFQM model is often applied for quality management. Using this tool for organizations performance management it is recommended to use other additional management tools.

**Performance Prism**

Performance Prism is another innovative performance measurement and performance management tool, which appeared after earlier performance measurement frameworks were not sufficient for measurement organizational progress in fast changing environment. According to this framework there have to be measured such objects as stakeholder satisfaction, stakeholder contribution, strategies, processes and capabilities.

The main difference from other per-
formance measurement systems is that performance prism start with stakeholders, but not strategies. The strategy can be implemented only meeting customer needs, creating the value for stakeholders. According to A. Neely and Ch. Adams (2002), managers can not start from strategy because strategy is not a goal of organization; it is just a mean to achieve the goal. According to this system, strategy must be formulated only after stakeholders’ needs are identified. Value creation for stakeholders through implementation of strategy ensures that this performance measurement tool in performance management context is understood as strategic tool. Selecting measures in this way ensures that performance measures have a strong foundation, is related not just with the strategy but stakeholders needs as well, what means that provided information is suitable for performance management and analyze the most important fields in long term period. The weakness of performance prism is that it is more a conceptual model, not offering exact means how to realize it. Willing to use it as a management tool, managers have to have knowledge about other performance measurement systems and their implementation.

After analyzing the performance measurement tools their main advantages and the intensity of their relations to performance management were provided in Table 1.

As it is seen from Table 1, every performance measurement tool relates to performance management by different intensity. That means that efficiency of performance management differ as well depending on performance measurement

<table>
<thead>
<tr>
<th>Performance measurement tool</th>
<th>Measures</th>
<th>Advantages in performance management context</th>
<th>Intensity of relations to performance management</th>
</tr>
</thead>
<tbody>
<tr>
<td>KPI’s</td>
<td>Financial, customers, processes, learning and growth.</td>
<td>– Is used both in operative and strategic levels; – Include quantitative and qualitative measures; – Provide information for decision making both in short term and in long term period.</td>
<td>Strong</td>
</tr>
<tr>
<td>Balanced Score-card</td>
<td>Leadership, policy and strategy, people, partnership and resources, processes, people results, customer results, society results, key performance results.</td>
<td>– Suitable for operational performance management.</td>
<td>Medium</td>
</tr>
<tr>
<td>EFQM Excellence Model</td>
<td>Stakeholder satisfaction, stakeholder contribution, strategies, processes, capabilities.</td>
<td>– Is understood in strategic level; – Value creation for stakeholders is essential.</td>
<td>Strong</td>
</tr>
<tr>
<td>Performance Prism</td>
<td>Any, mostly financial.</td>
<td>– Provide information for decision making, but does not analyze overall result.</td>
<td>Week</td>
</tr>
</tbody>
</table>

Source: Composed by authors
The way, how performance measurement tool is selected, becomes very important. According to S. Barr (2005), managers select performance measurement methodology using one of the five ways below:

1. Brainstorming, where participants just list as many potential measures as they can think of and then do some kind of short-listing;
2. Benchmarking, or some other version of adoption (copying) measures from other organizations;
3. Using existing data or measures, to save the costs of measuring something new, and having to collect the data;
4. Measuring what stakeholders tell to measure;
5. Listening to what the experts of industry have to say – what they “know” we should measure.

By these methods selected performance measurement systems do not ensure the efficiency of performance management. In case to increase efficiency of performance management, as it was noticed before, every organization should understand that selection of performance measurement tool is very individual process. The majority of authors agree that selecting appropriate performance measurement tool organization must regard to particularities of organization. Other criterions are organization’s size, strategy, attitude of the owners and etc. S. Tangen (2004) identify, that selection of performance measurement system depends on the purpose of the measurement, the level of detail required, the time available for the measurement, the existence of available predetermined data and the cost of measurement.

Further in the article selection of performance measurement tool is considered as performance measurement system design, which includes advantages of analyzed performance measurement tools, in order to increase the efficiency of performance management.

Self – designed performance measurement system

Designing performance measurement system, which helped to increase the efficiency of performance management, the authors took performance measurement system design requirements (Tangen, 2004; Neely et al., 1997; Globerson, 1985; Maskell, 1989) listed below into regard. Performance measurement system must:

- support strategic objectives;
- have an appropriate balance among short term and long term results;
- number of performance measures must be limited;
- include only essential measures;
- include the measures that have comprehensible specifications;
- concentrate on the fields which are influenced;
- measures have to be comparable with competitors measures;
- measurement must differ for different departments;
- be easily changeable in time.

In summary it is defined that performance measurement system must be not too overcrowded, but have to provide exact information for decision making in performance management.

According to these requirements and theoretical background, authors of the article designed performance measurement system on purpose by using it to increase the efficiency of performance management. Self – designed performance meas-
Performance measurement system was designed for particular organization, though can be used as a basic model changing it according to other organizations peculiarities. This performance measurement system is designed on the basis of the results of performance measurement systems analysis. The main advantage of self-designed performance measurement system is that it integrates advantages of analyzed performance measurement tools, so in total managers get more benefits managing performance.

Authors of the article agree with the main idea of performance prism that organizations strategy and goals must be identified regarding to stakeholder needs. According to this statement, in self-designed performance measurement system authors of the article identify stakeholder needs as the key element, which helps to set the strategy. Self-designed performance measurement system is oriented towards implementing of the strategy and increasing efficiency of performance management at the same time.

Presented self-designed performance measurement system consists of three levels, where measures are identified in each level by their measurement importance. Further the explanation of presented performance measurement system is provided.

1 performance measurement level. In the first performance measurement level the authors offer to measure capabilities, processes, employees, partners, customers, innovations, knowledge and information. As it is seen from Fig. 2, the first level of self-designed performance measurement system has two essential peculiarities.

The first one is that measures, providing information for performance management, are identified. The measures...
are chosen according to advantages of analyzed measurement systems. It is essential that measurement included the most important objects. For example, it is very important to measure processes, but managers have to include only these processes, which directly influence customer satisfaction and have impact on financial results. It means that not everything has to be measured. This framework is conceptual and should help to identify what are the most important measures.

The second peculiarity is that there are shown the relations between measurement fields. Capabilities influence the processes of the organization, employees and partners who take part in these processes. The processes are as well influenced by innovations, knowledge and information. Performance of processes is directed to satisfying customer needs. It is essential that measurement of these fields is integrated, because they influence satisfaction of customers and determine the degree of meeting customer’s needs. If measuring separate measures, but not a whole system, managers face the risk that problematic fields may stay not identified.

The first performance measurement level can be used both for operational and strategic management, though the priority is for operational performance management. Performance schema, seen in the first level, concerns daily activities, so measurement must be done constantly, identifying problematic fields. Measurement in this level concerns all hierarchical levels and all departments of organization. According to authors of the article in strategic meaning performance measurement should be done more rarely in this level. The goal of strategic measurement in this level is understood as checking whether organization performance in long term period help to implement organizations strategy.

II performance measurement level. In the second level authors of the article offer to measure learning, improvement and quality. Measurement of these objects means qualitative organization’s measurement and is complicated because it is always difficult to find exact measures, which measure qualitative result. Such measurement is compulsory, because it evaluates organization’s capabilities to develop, learn, achieve better results, shows the state of organization in long term context. Qualitative measurement must include all hierarchical levels and all departments as well as the measurement of the first level. The frequency of measurement depends on measures, for example quality measurement has to be done more often than improvement measurement, because it can have direct influence on customer satisfaction.

Presented self – designed performance measurement system is designed by pyramid principle, what means that measurement in the second level is possible just after first level measurement. Combining information, which managers get from both measurement levels, managers can take facts based decisions for more efficient performance management. According to that these two levels are joined to one performance management framework in Fig. 2. Joining these two levels authors of the article want to emphasize that these measurement objects are influenced by management efforts. Measures of these two levels complement each other and allow evaluating not just performance measurement but performance management in long term and short term period as well, in operative and strategic meanings, in quantitative and qualitative aspects.
**III performance measurement level.**
Measurement of financial perspective is pointed out in the third level. Authors of the article understand financial indicators as a result of management of the first two levels, what means that financial indicators evaluate efficiency of performance management. Measurement of financial perspective is available just after the measurement of first two levels. According to the fact, that qualitative measurement is done more rarely than quantitative measurement, financial indicators can be evaluated excluding measurement of objects, pointed out on the second level.

As it is seen from self – designed performance measurement system, measurement of financial perspective is left behind organizations performance management boundaries, though they provide information for decision making and better performance management. This disjunction was explained earlier. Financial indicators show the results of management only. If the result doesn't meet expectations of organization, actions must be taken, but management efforts are directed to the objects, pointed out on the first two levels of self – designed performance measurement system, because only they are influenced by performance management. Measurement of financial perspective is the last component of performance measurement system. Information from all performance measurement system levels influence decision making and the cycle of measurement starts from the beginning.

Self – designed performance measurement system is a conceptual framework and provides just basic information what has to be measured on purpose to make performance management more effective. Each of the measurement objects have to be analyzed more detailed, what means that each object has to have exact goals, indicators. According to indicators achievement degree organizations performance is evaluated.

In summary, the authors define the main benefits of self – designed performance measurement system:
- It evaluates stakeholder needs;
- Strategy is linked with performance measurement and performance management;
- Includes the most important measurement objects;
- Helps to understand the whole performance chain;
- Involves both operative and strategic measurement;
- Involves both quantitative and qualitative measurement;
- Provides information for decision making;
- Encourages managers to evaluate organization as the system.

The main benefit of presented self – designed performance measurement system comparing with other measurement systems is that it integrates the advantages of other systems and eliminates their weaknesses. It is easy understandable and easy changeable. Using self – designed performance measurement system presented in this article, performance management becomes more clear and simple, it undertakes all organization levels, implements strategy and helps to increase efficiency of performance management.

**Conclusions**

- Nowadays managers use approximately 12.5 different management tools at the same time. These tools include performance measurement tools as well. Perform-
performance measurement is a critical component of performance management, with the help of which managers take performance management decision. The performance measurement information helps to increase efficiency of performance management.

- Theoretical analysis of performance measurement tools indicated that different performance measurement tools have different impact on performance management. Some performance measurement tools provide information for strategic management (Balanced Scorecard, Performance Prism), other provide more benefits for operational management (EFQM Excellence Model). Different tools have to be chosen to measure qualitative or quantitative results.

- Intensity of relations between performance measurement tools and performance management differ as well. Balanced Scorecard and Performance Prism have the strongest relations to performance management. EFQM Model’s relations are identified as medium and KPI’s as weak intensity.

- Selecting performance measurement system managers use such methods as brainstorming, benchmarking, using existing data, measuring what stakeholder wants, listening to experts, but that doesn’t ensure the best choice. Selection of performance measurement system should be understood as performance measurement system design according to organizations peculiarities.

- Presented self-designed performance measurement system consists of three levels. The first level is for operational measurement and management, providing information about daily performance and the whole performance chain. The second level measure qualitative measures and is understood more in strategic level. Financial indicators complete the model and results of efficiency of performance management.

- Self-designed performance measurement system evaluates stakeholder needs, includes the most important measurement objects, involves operative and strategic, quantitative and qualitative measurement, and encourages managers to evaluate organization as a system. Using presented self-designed performance measurement system helps to increase the efficiency of performance management.

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DESIGNING PERFORMANCE MEASUREMENT SYSTEM IN ORGANIZATION

Performance based management special interest group. USA.


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VEIKLOS VERTINIMO SISTEMOS PROJEKTAVIMAS ORGANIZACIJOJE


Pastaruoju metu veiklos vertinimas plačiai nagrinėjamas tiek teoriniame, tiek praktiniame lygmenyje, mokslinėje literatūroje įskiriama daugybė veiklos valdymo priemonių bei sistemų. Platus veiklos vertinimo priemonių pasirinkimas tampa problema, nes siekiant pasirinkti tinkamas priemones, kurių pagalba būtų galima užtikrinti efektyvų įmonės valdymą, vadovai privalo žinoti skirtą veiklos vertinimo priemonių privalumų ir trūkumų. Taip pat būtina įvertinti, kad veiklos vertinimo sistemos pasirinkimas yra individualus procesas įmonės, nes įmonės veiklos vertinimo privalumai ir trūkumai priklauso nuo įmonės veiklos vertinimo priemonių, skirtų veiklos vertinimui, yra įtvirtinamas ir įmonės veiklos vertinimas.

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bei galimybes, analizuoti ir vertinti organizaciją kaip visumą.

Antrojoje straipsnio dalyje nagrinėjamos dažniausiai mokšinėje literatūroje įvardinamos veiklos vertinimo priemonės: pagrindinių veiklos rodiklių metodika, subalansuotų rodiklių sistema, Europos kokybės vadybos fondo tobulumo modelis ir veiklos vertinimo prizmė. Analizuojant šias veiklos vertinimo priemones, straipsnyje išskiriami, kad nagrinėjamos priemonės yra pakankamai skirtingos valdymo kontekste, t.y. jos skiriasi savo vertinimo kriterijais, galimybe vertinti organizacijos veiklą kiekviens procesą ir mokymą vartotojus, inovacijas, žinias ir turimą informaciją. Veiklos vertinimas antrajame lygmenyje galima tik po pirmo lygmens, kada akcentuojamas daugiau kokybinis organizacijos vertinimas, pagrindiniai vertinimo kriterijai įvardinami organizacijos mokymasis, tobulėjimas, kokybė.

Trečiojoje straipsnio dalyje pateikiama autorių suprojektuota veiklos vertinimo sistema, apimanti pagrindinius nagrinėtų veiklos vertinimo sistemos privalumus. Siūloma veiklos vertinimo sistema susideda iš trijų lygių, o bendrą schemą nulemia organizacijos įtakotojų poreikiai ir įmonės strategijos. Pagrindiniai vertinimo mastai įvardinami organizacijos veiklos vertinimo priežiūros, strateginė ir įgyvendinimo lygmenys. Veiklos vertinimo sistemai yra koncepcinio pobūdžio, pakankamai nešvarvai lengvai adaptuojama skirtingose įmonėse, o jos naudojimas įmonėje padeda įgyvendinti organizacijos strategiją, veiklos vertinimo metu gautos informacijos dėka priimti sprendimus, orientuotus į valdymo efektyvumą didinimą.

Аста ШЛИЖИТЕ, Ирена БАКАНАУСКЕНЕ

ПРОЕКТИРОВАНИЕ СИСТЕМЫ ТЕКУЩЕЙ ОЦЕНКИ МЕРОПРИЯТИЙ В КОМПАНИИ

Резюме

В статье исследуется взаимосвязь между оценкой деятельности и управления компанией, инструменты измерения мероприятий, способы выбора систем текущей оценки мероприятий. В статье представлена авторами созданная система текущей оценки мероприятий, которая включает в себя преимущества уже проанализированных инструментов, определяющих деятельность компании.

Ключевые слова: определение деятельности, система определения деятельности, менеджмент деятельности.