

Using the Balanced Scorecard to Develop Bank performance Measures

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Abstract

The financiers, while increasing their competitiveness, face the key task of elevating their business performance. Traditionally, evaluations of business performance take place mainly with reference to past figures and therefore fail to focus on a performance evaluation index which will exhibit both an illustrative capability and practicality in the future. With the purpose of appropriately and effectively establishing a practical business performance index, this study will utilize a balanced scorecard with its illustrative capability and four structure areas to provide a business performance index in order to assess the overall business achievement of the finance industry. This will be an important future reference for the management in the finance industry.

Keywords: balanced scorecard, performance index, business performance

運用平衡計分卡建構金融業經營績效 指標之研究

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摘 要

金融業者在提升競爭力之際，重要的是提升其經營績效；過去經營績效大多引用過去的數據來衡量經營績效，而未能著眼於未來具解釋能力且實務性的績效衡量指標。為求有效制定適當且實務性的經營績效指標，本研究將採用具解釋能力及實務性的績效衡量指標－平衡計分卡之四個績效構面來提供經營績效指標以評估金融業的整體經營成果，以作為日後金融業管理階層經營管理的重要依據。

關鍵字：平衡計分卡、績效指標、經營績效