

平衡計分卡應用探討－依限制理論思考過程

A Study of BSC Application － According to TOC Thinking Process

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【摘要】

本探討主要針對平衡計分卡之應用，依財務、顧客、程序及學習與成長等四個構面，利用限制理論思考過程，以衝突圖、現況圖、未來圖、條件圖及過渡圖等五大主要工具進行小組探討，並試行架構邏輯系統，以協助建立更有效率、更合乎邏輯結構的策略展開，針對營運問題提出最正確之評估過程，進而建立有效之衡量項目與目標，藉以提升經營績效。

關鍵詞：平衡計分卡、策略、限制理論、思考過程

【Abstract】

The main focus of this paper is to study the application of Balanced Scorecard(BSC) according to the four perspectives : finance, customer, procedure, learning and growth. Based on the five main tools of the Theory of Constraints(TOC) Thinking Process(TP) ; these are Cloud, Current Reality Tree(CRT), Future Reality Tree(FRT), Prerequisite Tree(PrT) and Transition Tree(TrT), to establish logical management system through the team discuss, and to enhance the enterprise forming their business measuring in strategy deploy more efficiently and more exactly to promote actual performance.

Keywords: Balanced Scorecard(BSC), Strategy, Thinking Process(TP), Theory of Constraints(TOC).