



**ASSESSMENT OF FACTORS INFLUENCING IMPLEMENTATION OF BALANCE SCORE CARD FOR KENYA WILDLIFE  
CONSERVANCIES. A CASE OF MOUNTAIN CONSERVATION AREA STATIONS**

**Maccan, M. M., Senaji, T. A., & Mutiiria, E.**

## ASSESSMENT OF FACTORS INFLUENCING IMPLEMENTATION OF BALANCE SCORE CARD FOR KENYA WILDLIFE CONSERVANCIES. A CASE OF MOUNTAIN CONSERVATION AREA STATIONS

Maccan, M. M., <sup>\*1</sup> Senaji, T. A., <sup>2</sup> & Mutiiria, E. <sup>3</sup>

<sup>\*1</sup> MBA Candidate, Strategic Management, Kenya Methodist University (KEMU), Nairobi, Kenya

<sup>2</sup>Ph.D, Senior Lecturer, Department of Education, Kenya Methodist University (KEMU), Nairobi, Kenya

<sup>3</sup> Lecturer, Department of Education, Kenya Methodist University (KEMU), Nairobi, Kenya

Accepted: September 3, 2018

### ABSTRACT

*The purpose of this research was to understand the effects of the implementation of BSC as a manager in an organisation. The study identified two research questions; whether resource allocation and managerial skills are factors which influence implementation of BSC. In KWS the balance scorecard was incorporated in Strategic Plan 2005-2010 to improve on performance and more so to assist in its implementation. A thorough scrutiny of data to ensure the validity and reliability of data collected. Inferential statistics was used for further analysis. The researcher used questionnaires in collection of data. The research found that 66 percent of the respondents agreed that availability of resources influences BSC implementation while 66 percent of them agreed that managerial skills affect BSC implementation. Research recommendations were that incorporating trainings and setting aside resources for future Balanced Scorecard implementation in KWS in order to overcome the potential barriers and to ensure its beneficial use. The areas to be included for further research are factors impacting on implementation of BSC in an organization from the ordinary staff perspective, to establish whether BSC management tool has been overtaken by event in an organization performance and other factors other than those investigated should further be researched. The recommendations can be used in helping organizations not just KWS but also in other Government organisations. By using this study different organization using BSC initiatives can beef up employees and organizational productivity and profitability.*

**Keywords:** Resource Allocation, Managerial Skills, Balance Scorecard

## INTRODUCTION

Companies are in the midst of a revolutionary transformation. Industrial age competition is shifting to information age competition. During the industrial age 1850-1975, companies succeeded by how well they could capture the benefits of economies of scale. The information age for both manufacturing and service industries require new capabilities for competitive success. The ability of a company to mobilize and exploit its intangible or invisible assets has become far more decisive than investing and managing physical and tangible assets. This role calls for organizations to adopt modern management tools for organization development and performance management. Strategy implementation is the strategic phase in which staying close to the customer, achieving competitive advantage, and pursuing excellence becomes realities, in other words "this is where the rubber meets the road". Thus to ensure the success of a strategic plan, the strategy must be translated into a carefully implemented action. This means that the strategy must be translated into guidelines for the daily activities of the firm's members. The strategy and the firm must become one –that is, the strategy must be reflected in the way the firm organizes its activities, values, beliefs and tone Pearce and Robinson (2005). Innovative managers use the balanced scorecard not only to clarify and communicate strategy, but to also use it as a strategy implementation tool, Kaplan and Norton (2001). Managers align their daily activities to the balance scorecard perspective drivers, making it easy to measure performance. In effect the balanced scorecard has evolved from an improved measurement system to a core management system. In order to build a BSC in an organisation, a great deal of effort is needed. Resources such as time, expertise, and money should be employed in every BSC initiative. In KWS the outcome of the initiative from 2006 has been wanting. In 2013/2014 the BSC implementation in KWS was 46 percent meaning the

implementation has been very poor. This facts brings to mind the difficulties involved in the implementation process of the BSC and the reasons which cause so many BSC initiatives to fail. After identifying some of the past challenges to implementation of BSC, recommendations were made and agreements found for the future implementation balanced scorecard.

In Namibia, the BSC led to a Strategic Plan together with a performance management system, at organizational level and eventually at individual staff level. In Botswana, the BSC led to the transformation of the existing college into a new one, based on a new government mandate. In both countries, the BSC had been implemented in many agencies before, with the help of local and regional consultants. The most important contributing factors to success of BSC are as follows: Top management commitment; In Botswana the Chief Secretary was instrumental in making the objectives clear to all staff of the College. The Deputy Secretary at the parent ministry participated in all the work sessions, together with the entire top management team.

According to School of Business University of Nairobi Journal (2014) the BSC is designed to give companies the information they need to effectively manage their business strategy tactically. The scorecard is similar to a dashboard in a car. As you drive you can glance at the dashboard to obtain real-time information such as how much fuel remains, the speed you are traveling, the distance you have traveled, etc.

The Kenya wildlife service is a state parastatal and an institution which deals with both fauna and flora and is a fully fledged institution with several division ,department and individual .The departments include security of wildlife in protected areas of national parks and reserves,vetnary, monitoring of wildlife, human capital resources or staff welfare, Administrative co-ordination and functions, parks and reserve conservation,forestry,compensation department whereby once cows or sheep ,crops destroyed by wildlife be it elephants, leopard first

assessment would be carried by local administration nature of damaged ,enterprise policy, tourism, community and awareness department, accounts ,customer service which is a key component to handle inquiries or wildlife conflicts and addresses issues raised by clients adequately ,strategy and change mprove the national capacity for the management of biodiversity and the environment in general. Roads      Infrastructural degradation and building internal management capacity. In KWS the implementation of BSC started immediately after 2005 when the first strategic plan (2005/2010) was initiated to beef up performance. When the BSC was integrated in the strategic plan its implementation was very appealing. After the first strategic plan the second phase which started in 2011-2016 its implementation has been wanting especially in the field.

Conservation are affected by numerous challenges for instance poaching of wildlife like killing of elephants, rhinos and antelopes which is prohibited by the Kenya government and Kenya wildlife as the organization and if anyone is found performing these crime act should be jailed or be imprisoned for over 20 years or life sentence. Because of the difficult terrains in these mentioned parks there is less visibility to the poachers doing hunting.

### **Statement of the Problem**

In KWS the BSC was incorporated in Strategic Plan 2005-2010 to monitor individual, departments and divisions performance and assist in its implementation. The plan was very successful but Strategic Plan 2011-2016 which too incorporated Balanced score card, its implementation has been dismal. According to KWS management report 2012 the average BSC implementation in terms of strategic plan implementation averaged at 46%. Additionally, Conservation Areas BSC performance management were; Nairobi- 35%, Western- 36%, Mountain- 38%, Central Rift- 42%, Northern- 35%, Eastern -42%,

Southern- 36% and Coast -53%. Meaning average BSC performance management implementation was 43%.

### **Specific Objectives**

- Assess the influence of availability of resources on implementation of balanced scorecard in Selected KWS Mountain Conservation Area.
- To establish the influence of managerial skills on implementation of balanced Scorecard in Selected KWS Mountain Conservation Area

## **LITERATURE REVIEW**

### **Theoretical Review**

#### **Understanding of the Balanced Scorecard by managers**

Niven (2006) define understanding of BSC as having knowledge of BSC to avoid trial and error implementation. Othman (2009a), define understanding of BSC as not confusing BSC initiatives with other initiatives in the organisation. He goes on to say that very often organizations do not understand what exactly the Balanced Scorecard is and what its implementation involves, regardless of whether they implement the BSC themselves or whether they hire a consultant from the outside. Implementing Key Performance Indicators (KPIs) is not the same as implementing the Balanced Scorecard. He compares this with “calling a donkey a horse and expecting the donkey to win a horse race”. Othman et al. (2006) agree that the difficulty in studying the BSC is that there is no consensus on what the BSC is all about. They explain that the BSC has had different meanings at different times: in the early 1990s, the focus was on developing financial and non-financial measures of performance; in the mid 1990s it moved to aligning the measures with strategy; in 2001 the BSC took its current shape as a strategy implementation tool. Some companies moved the focus of the BSC in the same way as it

developed: they first implemented the BSC as a performance measurement system and later developed it as a strategy implementation system. This limited knowledge of what balanced scorecard is confuses many managers and make its implementation a challenge. Olve et al. (2003) identified the main purposes of the BSC as follows: "Scorecards aim to change behavior through communication in order to realize the intended strategy". They highlight the importance of the Scorecard to document strategic logic and the cause-effect relationships between current activities and long-term success: "doing the right thing now is expected to produce long-term rewards". If there is that limited knowledge to BSC long-term reward of the organisation will not be achieved. The main purpose of the Balanced Scorecard is to translate the strategy into terms that are meaningful for the organization members in their everyday activities. Niven (2006) stressed that the Balanced Scorecard, once implemented, should represent the starting point of performance management where strategy, and certainly not financial control, leads the firm in its direction. In these terms, the BSC is a guide for all employees which encourages change to execute the strategy and meet objectives. Lack of knowledge to BSC spells a doom to organisation direction and attainment of its objectives. The Balanced Scorecard is a tool to facilitate communication within the process of translating the strategy. If the BSC is used only as a tool for measuring and monitoring performance in the dimensions incorporated in it, without implementing the related process, this will restrict the effectiveness of the Scorecard and it is more likely to fail.

### **Resource based view theory**

According to J.Barney and D.Clark(2007)it is much more feasible to exploit external opportunities using existing resources in a new way rather than trying to acquire new skills for each different opportunity. In RBV model, resources are given the major role in

helping companies to achieve higher organizational performance. There are two types of resources: tangible and intangible. Tangible assets are physical things. Land, buildings, machinery, equipment and capital – all these assets are tangible. Physical resources can easily be bought in the market so they confer little advantage to the companies in the long run because rivals can soon acquire the identical assets. Intangible assets are everything else that has no physical presence but can still be owned by the company. Clark (2007) added that brand reputation, trademarks, intellectual property are all intangible assets. Unlike physical resources, brand reputation is built over a long time and is something that other companies cannot buy from the market. Intangible resources usually stay within a company and are the main source of sustainable competitive advantage. Capabilities; are another key concept within resource-based theory. A good and easy-to-remember way to distinguish resources and capabilities is this: resources refer to what an organization owns, capabilities refer to what the organization can do. Capabilities tend to arise over time as a firm takes actions that build on its strategic resources. Southwest Airlines, for example, has developed the capability of providing excellent customer service by building on its strong organizational culture. Capabilities are important in part because they are how organizations capture the potential value that resources offer. Customers do not simply send money to an organization because it owns strategic resources. Instead, capabilities are needed to bundle, to manage, and otherwise to exploit resources in a manner that provides value added to customers and creates advantages over competitors. The RBV theory assist organisations to maximize on internal resources and capabilities in order to achieve the organisational goals. RBV theory too direct organisation on implementation of BSC through performance, continual improvement, to grow beyond todays financial and customer performance. This theory is relevant to resources as one of the variables of the



study. Both tangible and intangible resources help in implementation of BSC in Mountain conservation Area and lack of resources leads to poor implementation.

### **The knowledge-based theory**

According to Alavi and Leidner (2001) the firm considers knowledge as the most strategically significant resource of a firm. Its proponents argue that because knowledge-based resources are usually difficult to imitate and socially complex, heterogeneous knowledge bases and capabilities among firms are the major determinants of sustained competitive advantage and superior corporate performance. This knowledge is embedded and carried through multiple entities including organizational culture and identity, policies, routines, documents, systems, and employees. Originating from the strategic management literature, this perspective builds upon and extends the resource-based view of the firm (RBV) initially promoted by Penrose (1959) and later expanded by others Wernerfelt (1984), Barney (1991), Conner (1991). Although the resource-based view of the firm recognizes the important role of knowledge in firms that achieve a competitive advantage, proponents of the knowledge-based view argue that the resource-based perspective does not go far enough.

According to Conner(1991) the RBV treats knowledge as a generic resource, rather than having special characteristics. It therefore does not distinguish between different types of knowledge-based capabilities. Information technologies can play an important role in the knowledge-based view of the firm in that information systems can be used to synthesize, enhance, and expedite large-scale intra- and inter-firm knowledge management Alavi and Leidner (2001).BSC implementation requires knowledge through education to make it a success bearing in mind that it requires a lot of information to make supervisors and others implementers

understand it fully. When supervisors have knowledge about BSC, its implementation becomes more easy and possible. This theory support management style and education variables in KWS Mountain Conservation Area because it all about imparting necessary knowledge to supervisors to be able to implement BSC.

### **Empirical Literature Review**

Amboga (2012) in his study on “Adoption of balanced scorecard implementation of strategy: A survey of eight KWS Conservation Areas”. The research targeted the top management who are the implementers of balanced scorecard in KWS. The research instruments was an interview guide consisting of open ended questions. The guides were administered to all eight KWS Conservation Areas and to managers who are directly involved in strategy implementation. The primary data collected were analysed using pie charts and content analysis. The researcher further found that involvement of employees in an organization is key to strategy implementation. The study recommended for further research on implementation of BSC in KWS to make strategy more vibrant.

Githui(2011) in his study on “factors affecting implementation of strategic plan: A survey of Public Universities in Mt. Kenya Region” which thirty seven managers were given questionnaires where he used systematic sampling found that for strategy to be implemented effectively involvement of employees is critical. One of his research questions was whether employees in public universities were involved in implementation of Strategy. The study established that employees involvement is critical in any organisation in strategy implementation. He further established that managerial skills play significant role in implementation of strategy. He recommended the involvement of all employees through regular communication to make strategy implementation more successful.

### **Resource availability**

Adam Smith says that basic resources are land, labor, capital and entrepreneurship. Alexander(1986) defined resources in terms of staff, skills, knowledge, finance and time which he thought to be a crucial part of strategy implementation. In essence resources represent the strengths that firms can use to assist with the conception and implementation of strategies (Barney,1991). According to Web-finance(2015) resources is an economic or productive factor required to accomplish an activity, or as means to undertake an enterprise and achieve desired outcome. Three most basic resources are land, labor, and capital; other resources include energy, entrepreneurship, information, expertise, management, and time.

Grimsley(2013) defined Economic resources as the factors used in producing goods or providing services. In other words, they are the inputs that are used to create things or help you provide services. Economic resources can be divided into human resources, such as labor and management, and nonhuman resources, such as land, capital goods, financial resources, and technology. Successful BSC and implementation of strategies results from integrating and coordination of technologic innovations, production, process marketing, financing and personnel. Resources affect BSC implementation in many ways. Lack of Financial resources make organisation divert from BSC trainings which assist in equipping staff with skills and supervision of its implementation in various units in the organisation. In terms of human resources this guaranteed the success of implementation and lack of this resource made it fail.

### **Managerial skills**

David A.Latif research focuses on management skills component of managerial effectiveness.Mr. Ortrun Zuber-Skerritt (1995) indicated some specific facts regarding ideas and issue related to management and development for the new learning organization and

presents an example of course design for experienced managers. It was highlighted in article by him.Roger Bennett, Vicky Langford,(1980) stated and underlying assumption of management education has been that exposure to theories, concepts and techniques of various disciplines and functions of management will help managers do work better. The result should be more effective managerial practices. During the 20<sup>th</sup> century, management education has adopted to new development .The principle of scientific management were mellowed by the findings of the Hawthorne experiments; the Human Relations school built upon the Hawthorne work gave way slightly as quantitative decision making grew, and the concepts relating to the psychologically mature individual were developed by various contingency approaches, denying the denying the previously held universals of management.

The effectiveness of the processes involved in business in business administration programmes for managers in Iran.Roger Bennet and Vicky Langford (1980) underlying assumption of all management education has been that exposure to the theories, concepts and techniques of the various disciplines and functions of management will help managers do their work better. In the result should be more effective managerial practices.

### **Strategy Implementation**

According to Management Study Guide Consultant (2014) strategy implementation is the translation of chosen strategy in to organisational action so as to achieve strategic goals and objectives. Successful strategy formulation does not guarantee successful strategy implementation. Articulating a good strategy is only the beginning. It's the strategy execution that determines whether an organization can turn good intentions into profits or excellent outputs. Most of time strategists should not be formulating strategy at all, they should be getting on with implementing strategies they already have, Mintzberg (1991).Strategy implementation means translating

formulated strategies into actions. It involves cascading the intellectual exercise of strategy formulation to the realities of tactical choices of day to day operations. Organizations understand the need for strategy and its implementation. In many organizations implementation falls short of the goals that they set for themselves. This may be attributable to a number of challenges. To achieve a credible implementation of strategic management, an organisation should allocate and manage sufficient resources including financial, personnel, time and technological support. Firms should also establish a chain of command or some alternative structures e.g. cross functional teams and assign responsibility of specific tasks or processes to specific teams or individuals. In implementing the strategy the firm's managers must direct and control actions and outcomes and adjust to change. Companies initially adopt the balanced scorecard for a variety of reasons including clarifying and gaining consensus on strategy, focusing organization change initiatives, developing leadership capabilities at strategic business units and gaining coordination's and economies across multiple business units. In general, organizations can achieve these targeted objectives with the development of an initial balanced score card. But the development of the scorecard especially the process among senior managers to define the objectives measures and targets for the scorecard, ultimately reveals an opportunity to use the BSC in a far more pervasive and comprehensive manner than originally intended. Integrating the balanced scorecard into the management calendar, all management processes can be aligned with and stay focused on implementing the organizations long term strategy.

### **Implementation of Balanced scorecard**

Among the many pundits responding to this shift in emphasis were David P. Norton and Robert S. Kaplan. In 1992 they began advocating a concept for strategy implementation attractively dubbed balanced

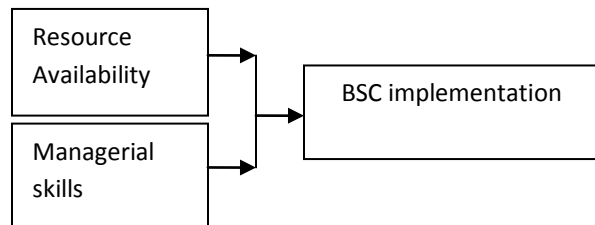
scorecard (BSC). As one might imagine, it is an organizational score keeping system. It is designed to help organizations express and cascade strategy by setting up a framework for collecting organizational performance metrics. It is only half of the success to develop a good strategy. Execution is equally important, since it can make or break the best strategy. Herebiniak (2001) says that many of today's top executives are far better at developing strategy than executing it and overcoming the political and organizational obstacles that stand in their way. Strategy Implementation is driven by a broad Implementation Plan, which in turn, is driven by individual project action plans. The Implementation Plan lays out budgetary, human resource, and institutional, and procedural implications of implementing the strategy. Strategy implementation is thus the point of integration of all ingredients and programs within a strategy.

According to Kaplan and Norton (1992) managers have long understood that to really measure the performance of an organization, financial measurements, such as operating profit or return on investment, are not sufficient. To get a broader picture of the performance, non-financial measurements have to be added as well. The selection of measures also affects the behaviour of the managers. The selected measures must be relevant to the strategy of the company. Financial measures have the problem that they report on the past but do not give advice on what to do next. Kaplan and Norton, (1993) Kaplan and Norton argue that the indicators should be chosen from four different dimensions: financial, customer, internal process, and innovation and learning. By choosing a limited number of measures, the management can stay focused on them and not have too much to follow while at the same time seeing the company from four different perspectives. The different measures prevent the company from being too short-sighted in seeking quick short-term profits while forgetting about the long term development. Kaplan



and Norton,(1992) Already at the early part, Kaplan and Norton wrote that the selected measures should follow from the strategic objectives of the company, which follow from the company vision.

### The Conceptual framework



Independent Variables    Dependent Variable

**Figure 1: Conceptual framework**

Source: Author (2018)

### METHODOLOGY

The study adopted a descriptive research design. According to cooper and Emory (1995), the objective of the descriptive study is to describe phenomena as it exists at presents. A research population for the study was person or objects that were of interest to researcher which in this research was Aberdare national park, Mt.Kenya and Laikipia stations which consisted a total population of 160. The data

**Table 1: BSC use in stations in Mountain Conservation Area**

	Frequency	Percent
Excellent	2	3
Good	30	50
Average	20	33
Poor	7	12
None	1	2
Total	60	100

The results from table 1 were 3 percent believed that the use was excellent, 50 percent said the use was good, the average use was 33 percent, 12 percent responded negatively (poor use) and none 2percent. This meant that majority of supervisors believed that they used BSC in their daily activities. That finances

collected from questionnaires was analyzed by descriptive statistics were edited to identify mistakes and errors which were made.

### RESULTS

#### Availability of resources

Availability of resources are those resources which are used in the production process for both inputs and output or finished which include land, labor, capital, entrepreneurship, energy, information, expertise, management, financial and technology. The resources are essential to organization and stations to influence implementation of balance scorecard in mountain conservation area.

The research sought to explore to what extent supervisors had been exposed to the balanced scorecard and whether finances and resources allocated to its implementation were adequate. The table below showed the response rate in terms of BSC use in stations in MCA, in this analysis the respondents were categorized according to stations and how supervisors rated its use.

played a major role in the organization for it to meet its targets and better performance. Respondents from the table were set to develop and implement plans which in turn strengthen appropriate objectives that showed out categorical trend of successful organization.

This study analysed the response to what extent allocation of funds to stations had been sufficient.

Below were the responses in terms of percentages by the various employee categories.

**Table 2: Sufficiency of allocation of funds**

	Frequency	Percent
Strongly Agree	2	3
Agree	3	5
Slightly Agree	4	7
Disagree	50	83
None	1	2
Total	60	100

The purpose of this analysis was to determine the response according to sufficiency of funds in the three stations of Mountain Conservation Area. The results were 83 percent believed that funds allocated to their stations were not enough, 5 percent agreed, slightly disagree 7percent, None 2 percent and 3 percent strongly agreed that funds were enough. What needed to be done for the better balance scorecard was that allocation of funds in an organization should be sufficient so that it would be

in position to deliver its services effectively to both internal and external customers and eventually it would increase organization profitability. Besides funds would enable respondent work exceedingly so that laid targets would be achieved.

The study analysed the response to timely funding in three stations in Mountain Conservation Area. Below were the responses by various supervisors and managers.

**Table 3: Timely financing of stations**

	Frequency	Percent
Strongly agree	5	9
Agree	8	13
Slightly Disagree	14	23
Disagree	31	52
Not at all	2	3
Total	60	100

Majority of the respondents agreed that funds were not dispatched on time meaning late submission affected BSC implementation negatively. The respondent from the table above showed that 22 percent agreed on timely finance to the organization whereas 75 percent disagree on timely finance distribution to the organization. These would affect the growth and performance and attractive service to stations. For the respondent timely finance would promote understanding and offer quality results in working arena.

In this analyses the response was to what extent were adequacy of resources to stations in implementation of BSC. Below were responses;

**Table 4: Adequacy of allocation of resources to stations**

	Frequency	Percent
Strongly agree	3	5
Agree	7	12
Disagree	20	33
Strongly Disagree	25	42
None	5	8
Total	60	100

Resources were inadequate to implement BSC in Mountain Conservation Area stations. From the results 17 percent respondents agreed on adequate resources, whereas 75 percent of respondent disagree on resource availability clear showed that without enough resources little would be achieved at the end of the exercise and these needs to be priorities.

#### Managerial skills

Managerial skills are those types of skills which managers use to manage employees .For the case of mountain conservation area stations, managers

employees these skills so that they could run their operation adequately on stations and organization at large. A managerial skill includes the following interpersonal skills, technical skills which assists management in planning session of the laid work to be accomplished. In most cases managerial skills plays key mandate established and guides on the way forward upon development and promoting work relation.

The study analysed the response of managerial and technical skills in stations on daily activities. Below were the responses by the various respondents.

**Table 5: Managerial and technical skills in stations**

	Frequency	Percent
Adequate skills	5	8
Above average	10	17
Average skills	20	33
Slightly below	15	25
No skills	10	17
Total	60	100

Majority of the respondents believed that in their stations were managerial and technical skill in their daily activities were applied by supervisors. 58 percent of the respondent agreed on managerial skills and 42 percent disagree with managerial skills. Therefore from the table above the respondent illustrated that for any successful organization, it's vital to consider managerial skills because its fundamental and organization should not undermine this objective. The respondent also concluded that

the skills are suitable and enables the organizations operate well in achieving the objective. Managerial skills would have positive impact in implement and sustainable development.

#### Influences of resources in implementation of BSC

This study analysed the response on the influence of resources in implementation of BSC. Below were the responses.

**Table 6: Influences of resources in implementation of BSC**

	Frequency	Percent
Very high	20	34
High	18	30
Moderate	12	20
Low	8	13
No influence	2	3
Total	60	100

Majority of the respondents (34 percent) agreed that resource availability was a factor that influences implementation of BSC in Mountain Conservation Area. Only 3 percent disagreed. The respondents in the organization showed that resource availability was very vital and assist in improving development of organization in terms of planning and also save time in form of achieving the firm targets. From the respondents of above analysis found out that

resource availability enables organization operates well and also can assist in form of budgeting in advance and avoid unnecessary costs which could be incurred.

#### **Influence of managerial skills in implementation of BSC**

This study analysed the response on how managerial skills influencing implementation of BSC in stations. Below were the responses by various respondents.

**Table 7: influence of managerial skills in implementation of BSC**

	Frequency	Percent
Very high	18	30
High	17	28
Moderate	12	20
Slightly Moderate	8	13
Low	5	8
Total	60	100

In the above table majority 68 percent agreed managerial skills were factors that influence BSC and 20 percent of the respondents were moderate ,slightly moderate were 13 percent and only 8 percent disagreed. Meaning managerial skills and implementation of BSC go hand in hand. From the respondent's managerial skills plays important role in an organization implementation. A large respondents

of 68 percent agreed that managerial skills helps in properly running of organization. On the same respond provides adequate knowledge and direction to employees

#### **Hypothesis Testing**

H<sub>01</sub>Resource availability does not influence implementation of balanced scorecard in KWS Mountain Conservation Area

**Table 8: Chi square test on availability of resources**

Statistical measure	Observed Frequency	Expected Outcome
Timely Financing	68	70
Sufficiency of allocation	92	80
Adequacy of Allocation	90	85
Adequacy of finance	77	70
<b>Mean</b>	<b>81</b>	<b>76</b>

Source: Author (2018)

$$\chi^2 = \sum \frac{(81-76)^2}{76} = 0.0625$$

5% = ±1.96. The above was less than critical value so null hypothesis was rejected. This meant that resource availability is a factor that influences implementation of BSC in Mountain Conservation Area stations.

H<sub>02</sub> Managerial skills do not influence implementation of balanced scorecard in KWS Mountain Conservation Area

**Table 9: Chi square test on managerial skills**

Statistical measure	Observed Frequency	Expected Outcome
BSC implementation	63	55
Importance of Managerial skills	50	45
Skills to the Supervisor	57	60
More than one courses attended	55	50
Employee skills empowerment	55	51
<b>Mean</b>	<b>56</b>	<b>52</b>

$$\chi^2 = \sum \frac{(56-52)^2}{52} = 0.077$$

5% = ±1.96. The above was less than critical value so null hypothesis was rejected. This meant that managerial skills were factors that influenced implementation of BSC in Mountain Conservation Area stations.

improvement of organizational practices. And the skills are essential especially on managing sustainable stations that would ensure smooth operation of activities on daily basis. Perspective measures or indicators of the respondents found that finance was important aspect for the improvement and developing stations. Finances would guide employees to plan strategically and implement activities.

## CONCLUSION AND RECOMMENDATIONS

It's important to distribute resources on time so that there could be continuous activities and sufficient resource in the stations. Managerial skills proved to be a factor that influenced implementation of BSC and to some extent a requirement to implementation of BSC. Strategic leadership and planning process of business activities would largely be achieved through supervisory, executive, employees training as these individuals set boundaries and continuous

## Recommendations

The organization should work adequately with employees so that they would enhance proper and monitor BSC activities as a team in mountain conservation area these would enable the organization achieve its objectives in a proper way. Managerial skills is important in that it assist workers in an organization to be visible and identifying of issues which may affect the well being of mountain



conservation area in implantation process and these would make them competent in their activities on daily basis. Managerial skills should enable employees of the organization coordinate and improve proper communication. It would ensure business objectives are achieved as a result productivity and profitability would improve. Resource availability should be adequate and distributed on time to parks and stations once they are received. Sufficient of the resources also would make employees' expectations achieved namely finance, labour, and any necessary equipment for work. Managerial skills would enable quality and effective observation of the team which is an important aspect to regular visits and work environment by observing employees at work, the procedure and interaction which flow to foundational and implementation adjustments to results. Monitor of employees' performance should be monitored on a set policies and procedures and continuous encouragement of employees to meet the goals of the organization in mountain conservation area.

Managerial skills would strongly demonstrate working knowledge which would be experienced by employees in terms of attaining the targets set by the organization. The organization should set aside sufficient funds/other resources and integrate BSC in their daily activities for implementation to be a success. If organization avails enough resources implementation becomes easy.

### **Suggestions for further research**

It would be interesting to further access the factors impacting on implementation of BSC in and organization from ordinary staff perspective. Additional studies should be conducted to establish whether BSC management tool has been overtaken by event in an organization performance. This is because after discussion with some supervisors some thought that BSC lacks dynamics required for positive implementation. Other factors other than those investigated should further be researched. Finally researchers should focus on evaluation of BSC.

### **REFERENCES**

- Aaltonen, P. and Ikävalko, H.(2002). *Implementing strategies successfully*. Integrated Manufacturing Systems 13/6, 415-418
- Ahn, H., (2001). *Applying the balanced scorecard concept: an experience report*. Long Range Planning 34, 441-461.
- Ahrens, T. and Chapman, C.(2006). *Doing qualitative field research in management accounting: positioning data to contribute theory*. Accounting, Organizations and Society.
- Ahrens, T. and Dent, J., (1998). *Accounting and organization: realizing the richness of field research*. Journal of Management Accounting Research 10, 1-39.
- Atkinson, H., (2006). *Strategy implementation: a role for the balanced scorecard?* Management Decision 44 (10), 1441-1460.

Barry, D. and Elmes, M., (1997). *Strategy retold: Toward a narrative view of strategic discourse*. The Academy of Management Review 22 (2), 429-452.

Brownell, P., (1981). *Participation in Budgeting, Locus of Control and Organizational Effectiveness*. Accounting Review 56 (4), 844-861.

Brownell, P. and McInnes, M., (1986). *Budgetary Participation, Motivation, and Managerial performance*. Accounting Review 61 (4), 587-601.

Chenhall, R., (2005). *Integrative strategic performance measurement systems, strategic alignment of manufacturing, learning and strategic outcomes: an exploratory study*.

Mugenda, O.M. and Mugenda A.G. (2003) *Research Methods: Quantative and Qualitative Approaches*. Nairobi: Acts Press

Chenhall, R. and Brownell, P., (1988). *The Effect of Participative Budgeting on Job Satisfaction and Performance: Role Ambiguity as an Intervening Variable*. Accounting, Organizations and Society 13 (3), 225-233.

Chia, R. and Holt, R., (2006). *Strategy as practical coping: A Heideggerian perspective*. Organizational Studies 27 (5), 635-655.

Corboy, M. and O'Corrbui, D., (1999). *The seven deadly sins of strategy*. Management Accounting, November, pp. 29-30.96

Goold, M. and Quinn, J., (1990). *The paradox of strategic control*. Strategic Management Journal 11 (1), 43-57.

Hall, M., (2008). *The effect of comprehensive performance measurement systems on role clarity, psychological empowerment and managerial performance*. Accounting, Organizations and Society 33 (2-3), 141-163.

Henri, J-F., (2006). *Management control systems and strategy: A resource-based perspective*. Accounting, Organizations and Society 31 (6), 529-558.

Kaplan, R. S. & Norton, D. J., (1992). *The Balanced Scorecard - Measures That Drive Performance*. Harvard Business Review January-February, 71-79.

.Griffeth, Peter Hom, and Rodger Griffeth. (1992) *Employee Turnover*. Cincinnati: South- Western Publishing,.

Julie Beardwell & Tim Claydon (2010) *Human Resource Management*; 6<sup>th</sup> Edition; Prentice Hall Financial Times.  
Saleemi N.A. (2011) *Principles and Practice of Management Simplified*, Saleemi Publications.

Mugenda O.M & Mugenda A.G (2003) *Research Methods, Qualitative & qualitative approaches*. Revised Edition. Act Press Nairobi.

Cobbold, I., Lawrie, G., (2008) "*The development of the Balanced Scorecard as a strategic management tool*". 2GC Conference Paper, 20027.

Malmi, T., (2001) "*Balanced scorecard in Finnish companies: A research note*". Management Accounting Research.

Kothari C.R. (2004) *Research Methodology: Methods and techniques*; New Delhi: New Age International Publishers.

Kariuki P. (2014) Implementation of Balanced Score card a survey conducted in AAR Kenya Ltd

Githui G. (2011) Factors affecting implementation of strategic plan a survey conducted In Mt. Kenya Region Public universities