

To read this content please select one of the options below:

Add to cart

37.00€ (excl. tax)
30 days to view and download

Access through your institution

Access and purchase options

Management by objectives and the Balanced Scorecard: will Rome fall again?

[David Dinesh, Elaine Palmer](#)

[Management Decision](#)

DOWNLOADS

ISSN: 0025-1747
International
Article publication date: 1 August 1998
Standard
Serial
Number.)

15640

Permissions

Abstract

Drucker introduced management by objectives (MBO) in the late 1950s. Kaplan and Norton introduced the Balanced Scorecard in the early 1990s. MBO and the Balanced Scorecard are management systems that align tangible objectives with an organisation’s vision. This article compares and contrasts the two management systems. The examination concludes that the philosophical intents and practical application of MBO and the Balanced Scorecard stem from similar precepts. The examination of patterns of MBO implementation also illuminates possible problems in the application of the Balanced Scorecard. Implementation of MBO suffers from two main problems. Partial implementation: taking a portion of a prescription does not provide the cure. Second, a patent disregard for MBO’s core philosophy that calls for goal congruence through collaboration. Our forecast is that partial implementation will remain as a problem for the Balanced Scorecard. An increasing rate of change in business encourages this (because development of organisation-wide scorecards takes too long). However, we think that current management will use more collaboration than was the case with MBO, because of the influence of total quality management (TQM which encourages collaboration).

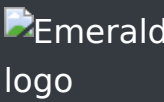
Keywords

- Management
- Management by objectives
- Measurement

[Dinesh, D.](#) and [Palmer, E.](#) (1998), "Management by objectives and the Balanced Scorecard: will Rome fall again?", [Management Decision](#), Vol. 36 No. 6, pp. 363-369.
<https://doi.org/10.1108/00251749810223529>

 [Download as .RIS](#)

Publisher: MCB UP Ltd
Copyright © 1998, MCB UP Limited



Services

- [Authors](#)
- [Editors](#)
- [Librarians](#)
- [Researchers](#)
- [Reviewers](#)

About

- [About Emerald](#)
- [Working for Emerald](#)
- [Contact us](#)
- [Publication sitemap](#)

Policies and
information

- [Privacy notice](#)
- [Site policies](#)
- [Modern Slavery Act](#)
- [Chair of Trustees governance statement](#)
- [Accessibility](#)