

ADJUSTING THE HUMAN RESOURCES INFORMATION SYSTEM TO THE REQUIREMENTS OF USING THE BALANCED SCORECARD

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Abstract: Engaging the human resources structure in the strategic design and implementation stages is closely connected to the enhancement of its capabilities towards undertaking and handling transformational activities, which have a direct contribution in increasing the added value of an organization. This way, transformational activities enhance the strategic importance and the prominence of the human resources function within organizations. The employment of the Balanced Scorecard stands out as a powerful signal of quality in terms of an organization's strategic management, yet its exigencies towards the richness and the accuracy of the data are significant. Envisioned as part of a broader research project, the current essay addresses the particularities and the challenges that the human resources information system has to negotiate throughout the process of implementing the BSC model in a Romanian banking institution.

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1. INTRODUCTION

The definition of an effective organization is rather uneven and lacks any proper consensus within the scientific community. Because of that, management science measures efficiency based on economic efficiency, accounting relies on financial performance markers (i.e. profitability), production and enterprise management turns to productivity, while behavioral science focuses on markers such as attitude, ethics, motivation and drive.

Analyzing the dimensions and the governing factors of organizational performance helps to highlight the decisive role played by human resources to its implementation, as well as the enhancement of the other remaining factors by involving them directly into operations and processes. Individual- and group-level human performance has proven decisive in achieving organizational performance, yet an equally effective management of the human resources function is paramount to its fruition.

The difficulty inherent to measuring the performance of the human resources function and its impact over organizational performance is also evidenced by the limitations of a number of instruments that make up its information system.

The Scoreboard, staff mixing and the social balance-sheets only include specific indicators for conveying the efficiency and efficacy of the human resources practices, which are less relevant to determining the impact they have over organizational performance.

The advent of the Balanced Scorecard, along with a new methodology (Norton et Kaplan, 1992, 1993, 1996), stands out as a first and intriguing attempt to measure the impact of the human resources function upon organizational performance (Gilbert, Charpentier & Layole, 2007). This new methodology consists in drawing up a cause-and-effect charter within the organization, enabling the conjoining of the four existing complementary performance levels, each corresponding to one of the four acknowledged axis, as described in the model (Berland, 2004).

All these rather recent attempts mark out the fact that the relationship between social performance and organizational performance stands under the sign of continuous exploration and that there is still plenty of room left to improve the informational system sustaining it. Moreover, the reality brought forth by the recent economic recession reveals an even more difficult and complex situation: the performance of an enterprise continues to be assessed in the light of the financial outlook (on short-term); social information is scarce and lack a proper foundation; the theoretical background and especially the process of formalizing the social information systems lack adequate support from international bodies and national law systems; even enterprises fail to meet the actual support needs in terms of sustaining this process, despite their being directly involved in it.

The study at hand sets out to analyze the current theoretical and practical background in this field to ascertain whether the human resources information system provides actual support towards achieving a coherent twinning between the organizational strategy and the human resources practices. Another objective is to identify the difficulties that the said system needs to negotiate so that it can rise up to its mission of supporting the design and implementation of the BSC model within the organizational framework.

The research methodology includes both general and specific approaches to the concepts, the toolsets and the models characteristic to organizational performance and to the human resources information system, fused together in a case study about the design and implementation of the Balanced Scorecard in a Romanian banking institution. Over the course of study we have also employed the action research approach.

2. THE EVOLUTION OF THE HUMAN RESOURCES – HUMAN RESOURCES INFORMATION SYSTEM TANDEM

In the scientific literature, the human resources information system is definable from multiple different perspectives, according to the angle favored by the author.

There emerge two schools of thought, one focusing on its information processing capabilities, irrespective of the means necessary to achieve that, the other describing it in the light of its broad technological capabilities, but especially in terms of the role it plays inside organizations as part of other processes that are more global by nature.

The use of information, electronic and telecommunication devices enables the automation and dematerialization of the operations brought forth by an enterprise's own set of procedures. At present, they are widely used as a replacement to classical means such as paper forms and phones. This reshaping takes place right down at the conceptual origin of the information system.

Kovach & Cathcart (2003) define the human resources information system as 'a procedure for collecting, storing, restoring and validating data pertaining to human resources, personnel activities and the characteristics of the organizational units that any enterprise depends on'. When studying the system, the two authors disregard certain traits regarding its complexity or the aspect of automation. The system is not limited to the technologies it builds on. Tannenbaum (1990) defines the human resources information system as 'a system that enables the acquiring, storing, manipulation, assessment, retrieval and distribution of relevant information pertaining to the human resources dimension of an organization.' He is of the opinion that the system includes 'individuals, policies, procedures and data' (Tixier & Deltour, 2004). As envisioned by other authors, the human resources information system 'serves the primary objectives of delivering services in the form of data, generating reports for internal and external clients and other system users, supporting transactions and maintaining hierarchical control' (Haines & Petit, 1997; Monod & Petit, 1999, Barthe, 2001). Hendrickson (2003) also furnishes a more encompassing definition, claiming that '[...] this system is not limited to its data information capabilities and its technological components. It includes the individuals, the policies, the practices and the information needed to fulfill the human resources function. Because of that, a functional information system should allow for the integration of specific policies and practices that an enterprise uses to manage its human capital, as well as the practices required for operating with the information system'.

Other authors embrace a marked technological view of the human resources information system. Reix (2000) defines it as 'an organized assembly of material resources, programs, staff, data, as well as procedures aimed at obtaining, processing and communicating information throughout the organization in the form of data, text, images and sounds.' Merck (2003) perceives it as 'an array of programs that at interconnected to a lesser or greater extent, which cater to the generation of various management documents and to the proper functioning of the operations applicable to human resources, all in a coherent manner'. Similarly, Silva (2008) sees it as 'a program that computerizes, on the one hand, a number of tasks characteristic to various missions of the human resources function and, on the other hand, their data flow [...]'. '[...] The logic behind setting up an information system for human resources and applying its capabilities into practice is built on the assumption that the tasks to be automated will become a suite of data flows with added value'.

As concerns the evolution of the human resources information system, there is much more consensus from the experts. This is reflected in the way various authors perceive its evolution stages in Western Europe, the same timeframe serving as a common denominator for different scientists. Just (2010) studies the evolution of the human resources information system from the outlook of the evolution of information and communication technologies, considering it possible to outline its history using two evolutionary patterns. The first refers to the evolution of the human resources function in terms of its administration and management; the second addresses the evolution of its computerization. To these two evolutionary branches, Silva (2008) adds the evolutionary branch of newly developed information and communication technologies.

Just breaks up the evolution of the computerization of human resources management into seven distinctive periods, starting from 1870-1900 until the present day, emphasizing the positive contribution of each period to the development of the function. Showcasing the evolution of the human resources information system in close relation to the evolution of the computerization of the human resources function, Just points out to the existence of multiple so-called 'ages'.

"The stone age" begins along with the advent of the salary payment program. In 1960, the computer replaces mechanography. Later on, as the users are becoming better acquainted to information science, they begin to place orders. During this period, there emerged the first parameterizable applications and the payment package. "The Bronze Age" coincides with the advent and development of enriched human resources programs. "The Iron Age" marks out the advent of an actual human resources information system. By the year 2000, there emerged two types of architectures within the enterprise: the single program or the combination of multiple different specialized programs using a common interface. The two architectures enable, in a more or less distinctive manner, for the management of the entirety of human resources process. This is the stepping-stone to the age of 'e-human resources', accessible by new actors, while the human resources information system receives its accreditation.

"The Gold Age" is the next stage in the evolution of the human resources information resources, although the future leaves quite a bit of room for unpredictability in this particular field.

It seems as though the human resources information system has been explored and harnessed to its full potential, technological breakthroughs still arise, which will continue to unsettle the function. The new requirements are now connected to the communication possibilities through an increasingly complex interface. The answer to these requirements is likely to come from the service-oriented architecture (SOA), which consists in clipping the functionalities of an application or a system into "profession/position (job)" services that can be reused as part of other applications or systems. New horizons for the human resources information system are brought about by its capabilities to open up to a multitude of actors. While the human resources information system was, at the beginning, accessible only by trained users, its "open" variant is on the brink of becoming a system that can be accessed by everyone.

Kavanagh (2013) offers a less dense retrospective in terms of the stages retained in the historical evolution of the human resource management and its information system. The analysis encompasses both the development of human resources and the means of information and communication in terms of their evolution and interconnectedness since the beginning of the XX century. She describes the way in which the information and communication technologies have played an increasingly important role in the management function and in managing human resources.

1. Before the Second World War. At the beginning of the XX century and the Second World War, the personnel function was limited to holding a basic inventory of staff information. The law initiatives in the field were scarce, so that the leadership departments of organizations drew up the employment terms and the work practices and conditions themselves. Script recordings (on paper), which many small companies still employ today, were widely spread.

2. The period after WWII (1945-1960). As a response to the need to categorize the large number of individuals in the military service during the war, there emerged occupational categories, undertaken to improve the process of recruitment and the selection of procedures. The central aspect of these classification systems was the job description, which could also be used to design adequate repayment programs, to assess the performance of each individual and to provide a basis in the event of a potential separation from the individual.

The labor unions, which were established as a response to the often abusive work practices before the war, led to the issuing of a sensible number of labor laws in the USA, so that the staff departments began to carry out more record and reporting work to satisfy the requirements of government agencies. Along with the changing and extension of its role, the staff department began to maintain an increasingly larger number of employee records, and the information science technology was being considered as a potential solution to recording and gathering information about the employees. There emerged electronic computers, yet the staff structures outside the defense industry didn't typically resort to these. When they did, however, they used them for exclusively for billing purposes and inventory control. Later on, these computers reached the staff function as well, where they served to generate pay rolls.

3. The social problems era (1963-1980). The unprecedented increase in the number of law implementations for regulating the labor law in the USA led to a burdening of the staff structure with the additional responsibility of conformation, which involves efforts of collecting, analyzing and reporting huge amounts of data to the state authorities. Therefore, the need for automating the processes of data gathering, analysis and reporting become mandatory.

During this period, the staff compartments were being gradually referred to as human resources compartments, which marked the emergence of the human resources management field, while the growing need to comply to the large number of employee

protection laws, whose evasion ensued substantial financial penalties, caused managers to acknowledge the true value of human resources management. At the same time, the breakthroughs in terms of computer technology were increasingly encouraging the use of automated systems that ensured a higher level of productivity and lower costs. These technological breakthroughs, along with the intensified activity in the specific market, have supported the development of an encompassing information management system for human resources. However, the pace at which the staff compartments were adopting computer technology was slow, and the main obstacle in the development of information management systems for human resources mostly consisted in the need to identify an optimal method for the implementation of such systems, and less in the necessity of such systems or their technological capabilities.

4. The profitability era (1980 – the early '90s). On the premises of the intensified competitiveness of the Asian and European economies, the companies in the USA and other multinational companies focused increasingly on the reduction of costs by means of automation measures, as well as other measures aimed at boosting productivity, at a time when experts estimated that personnel costs rose up to approximately 80% of the operation costs amount. Consequently, there was a clear need for the human resources management to be able to justify effectively the costs attached to the human resources function. Cascio (1984) emphasizes the fact that human resources represent a key factor in running a business, and that the human resources managers need to consider this aspect.

To enhance the efficiency and profitability in providing services through cost reductions and by using value added services, the human resources structures were compelled to harness the already existing information technologies that in the meantime had become cheaper and more solid. However, the managerial opinion on utilizing computers in human resources had been distancing itself from the idea that their use could cause a decrease in the number of employees within the human resources departments and focused instead on the fact that the activities and time resources of the employees could be redirected from the handling of transactional bookkeeping to other activities with a clearer defined transformational character that could bring higher value for the organization. This modification operated within the human resources management could later be measured very clearly by reporting the cost-to-benefit ratios to the net profits of the company.

5. The age of technological progress and the emergence of strategic human resources management (1990 to the present day). The economic context suffered radical changes over the entire decade of the 90's, on the grounds of the intensified globalization tendencies, technological progress (primarily in terms of network services provided through the internet) and hypercompetition. From that point on, organizations have become aware of the fact that innovative and creative employees, which hold the key to the organizational expertise, represent a sustainable competitive

advantage. This is because, unlike other resources, they represent a type of capital that is difficult to replicate by the competition.

As a result, human resources management become strategic owing to its importance and to the perspectives that opened up for it, and focuses on attracting, maintaining and using professional talent. These breakthroughs led to the creation of balance scorecard-based performance assessment systems (Becker, Huselid & Ulrich, 2001; Huselid, Becker & Beatty, 2005), which greatly emphasize the importance of the return-on-investment factor in human resources and its corresponding programs (Cascio, 2000; Fitz-Enz, 2000, 2002).

However, the human resources information systems cannot be assessed outside its technological context. Indeed, at the first glance it may seem logical that the technological or computerized dimension of an enterprise should exert some influence over the implementation and functioning of the human resources information system. Bournois, Rojot & Scaringella (2002) confirmed this hypothesis by means of a study conducted at the enterprises listed on the CAC 40. They discovered a close interconnectedness between the project of the human resources information system and the internet revolution within the company.

The new challenges brought about by the sustainable development and the social responsibility of the enterprise, alongside the strategic dimension of the human resources function, have rendered the human resources information system as increasingly complex and have drawn the attention onto its external side as well. The name 'social information system', which better conveys the external vocation of the human resources information system, was first used by Martory (2004), which defines the system as 'one of the information subsystems of an organization that serves an essential role in supporting the human resources and control functions to ensure the fulfillment of its mission'. By focusing on the declension of its finalities, the author perceives the social information system as:

- an internal communication tool throughout the enterprise, therefore one of the instruments aimed at ensuring cohesion and promoting dialogue and action over the social climate;

- a supporting pillar for communication with the environment by means of its annual publications (social balance);

- a supporting pillar for the entirety of the management processes, hence an essential factor for decision and control: social information represents the raw material of individual decision-making (promotion, remuneration, assignment etc.) or collective decision-making (recruitment, exits, mobilities, careers);

- an instrument for strategic deployment and coordination (by means of the integrated Scoreboard, Balanced Scorecard etc.).

3. THE HUMAN RESOURCES INFORMATION SYSTEM AND ORGANIZATION PERFORMANCE

Commenting on the margin of the human resources information system, Dolan (2002) adds that 'its functions exceed the simple compilation of data and inventory control [...] and establish the foundations for an array of tools at the grasp of competent

managers to provide support in drawing up objectives, taking decisions for human resources, ensuring access to information to other managers and employees, or introducing new data in its framework'. Emphasizing the fact that the functioning of a structure that uses such a system has never been studied in an exhaustive manner before, the same author points out to its faulty usage, despite the current efforts to harness its capabilities to their maximum potential.

Rampton, Turnbull & Doran (1997) underscore that the pressure to reduce costs and to ensure top-quality services, along with the cultural changes adopted by organizations help encourage the activities of the human resources function to computerize its procedures so that it can focus on the strategic actions that have greater added value. The greatest challenge lies in delegating the computerized transactional operations to employees and trainers and in unburdening human resources specialists so that they can engage in transformational actions.

Typical human resources programs integrate aspects such as financial bookkeeping, recruiting, selecting, training staff and the relationships with and between employees, as well as financial compensation. The activities specific to the human resources function entail multiple different operations, which can be classified into three basic categories: transactional, traditional and transformational (Wright, McMahan, Snell and Gerhart, 1998).

Transactional activities refer to day-to-day transactions that mainly deal with bookkeeping – i.e. running in salary data, monitoring status information throughout the staff and managing employee benefits. Traditional activities include human resources programs such as planning, recruitment, selection, training, wages and performance management.

From a strategic point of view, these activities can bring increased value for the organization if their results are congruous to the strategies goals of the organization. Transformational activities refer to those activities with a direct contribution to boosting organization value – i.e. implementing cultural or organizational changes, structural realignment, strategic redirection and enhancing innovation.

Wright et al. (1998) estimated that the majority of human resources departments spend around 65–75% of their time carrying out transactional activities, 15–30% carrying out traditional activities and 5–15% carrying out transformational activities. The major advantage of designing, developing and implementing a human resources information system consists in the ability to save time when handling transactional activities, thereby allowing the employed staff to allocate more time to traditional and transformational activities.

To underscore the nature of the connectedness between the organizational and the human resources information systems, Gillet & Gillet (2010) compare the former to the human nervous system. This analogy assumes that the information system is unique and indivisible, standing out as a foundation for the processing of data pertaining to the array of processes that take place within the organization. From this point of view, the

term 'human resources information system' is in fact a case of language mismatch that has been accepted out of commodity.

The analogy with the human nervous system aims to emphasize that information subsystems cannot function independently from one another or ignore each other. At the same time, the human resources information system entails a series of tools that enable it to pursue multiple different approaches and grant it continuous access to information from the field of management and decision-making specific to the human resources structure as part of an organization. The two authors imminently come to highlight a set of basic principals for the specific tools of the human resources information system and those of the information system in general.

One of the primary principles endorses the existence of a single database that is free from any redundant data. Every single operational process within the organization will consult particular information in the job descriptions of the employees, depending on what it needs. Therefore, to use different computer applications using multiple different databases to assign each individual the responsibility and to offer the visibility over the information he or she keeps track of would stand out as an error. In this latter case, the risk of data pollution will be replaced by the lack of a common data referential. This way it would be possible to identify an employee in different ways by means of each distinctive application, yet the refitting and assembly of the data would become impossible and attract a waste of time and a lack of reliability in terms of data processing. The best solution is to resort to a common referential and a single common database that every user can access whenever necessary. This will help ensure the parameterizing of their access to data based on the nature of their activities and the roles they hold within the organization.

Another principle refers to the need to establish a common ergonomics, which means that all the applicative modules as part of the same assembly and the same editor should have the same human-machine interface to facilitate learning and to enhance productivity. The functionalities and the manipulation should be identical for the entire array of modules comprised by the application, and the vocabulary should be as even as possible. One could also opt for a solution that integrates heterogeneous programs, which could prove beneficial thanks to their highly specialized and heterogeneous nature. In this particular case, the main prerequisite is to opt for tools that allow for interoperability in the first place, thereby achieving a coherent assembly that eliminates the need for multiple registrations, which is prone to error, time-consuming and attracts parasitic costs.

Set up at the junction of organizational dataflow, the human resources information system receives support from a variety of computerized tools that take multiple structural forms.

One of the leading solutions available is to opt for independent programs that do not rely on data exchange every time a problem arises. Although they are well adapted to the field they were intended for, many programs of this sort aren't typically designed for interoperability.

ERP-type integrated programs or 'specialized' IMP programs represent older versions of modern integrated management programs (IMP), which tend to the management of an organization's entire array of activities, and include the human resources information system as an integral part. Tailored to match all the activities, all the dimensions and all the levels of an enterprise, such programs only need to be adjusted to the legal and cultural context of the country where they are implemented.

The urbanization of the information system using independent and communicational programs that accede to a single unified data referential draws up the third solution, which is best suited to address any sort of problem, to avoid redundancy and to enhance time-efficiency by reconciling a series of heterogeneous data. Solutions of this type aren't currently very widespread, owing to the fact that most existing applications lack the capability of using web services.

Belanger & Petit (1993), Angot (2006) believe that the structure of the human resources information system has been influenced by the editors of computer programs in this field of activity, which have been suggesting solutions that rely heavily on the data registered in employee files. At the same time, they have reclassified the management procedures into various categories in the aim to simplify the task of operating with the system, thus coercing enterprises to design and accomplish everything in the process optics. The main programs characteristic to the human resources information system target five core processes, namely the administrative management of the staff, time and activity management, payment of salaries, social piloting and management control, job and skill management.

Gillet & Gillet (2011) mark out the two parts of the system – operational and decisional. Based on their views, the latter should include job and skill management, the management of employees according to their age and status, the management and the simulation of salary budget evolution based on various exogenous and endogenous parameters, the balance-sheet and the social audit.

The incidence that the human resources practices have over the strategy of the enterprise is no longer a question open to debate, while the research conducted by Capelli & Crocker-Hefter (1994), Becker & Huselid (1998) reveal that they make up, as long as they are compatible, a source of performance. Consequently, the strategic objectives decided by the organization are close connected to the processes by which the human resources manage to achieve them. Therefore, setting up a human resources information system enables an organization to maintain this connection while also helping it to get a clear picture of the path it is following and to determine whether there is a need to perform adjustments in a timely and effective manner (Dolan et al, 2002). Martory (2004) is of the opinion that the Tayloristic power and motivational system has become obsolete and that the best performing enterprises are those that primarily focus their attention onto the staff they use. However, in order to manage this relationship properly, the information system has to undergo this new process of evolution as well. This entails new exigencies in terms of remuneration, motivation and work management practices, as well as development of skills, which render it compatible with the conditions characteristic to social piloting.

Peretti (2012) ascribes four important missions to the human resources function, starting out with the efficient management and optimization of an enterprise's own processes to pursue the reduction of its operational costs. The remaining missions refer to enhancing motivation levels and employee involvement rates and to the executive board's fulfillment of the agent of change and strategic partner roles to achieve the organizational objectives.

To accomplish these missions and to expand its area of reach, the human resources function needs to demonstrate flexibility, reach an optimal level for its management, as well as pursue tangible goals through the advent and development of a highly performing information system. This system will allow for the decentralization of the transactional or traditional actions, the outsourcing of certain non-strategic activities of the function and the focusing of its entire structure on added value-generating processes.

4. BSC – A STRATEGIC TOOL WITH MULTIPLE IMPLICATIONS OVER THE HUMAN RESOURCES INFORMATION SYSTEM. A CASE STUDY AT CEB BANK ROMANIA

The complexity of the concept of performance is reflected by the vast specialty literature that accompanies it, which strives to offer global operational models capable of supporting the management process in its quest to balance out in a harmonious manner the needs and requirements of all stakeholders. Morin (2004) postulates that global performance unifies multiple dimensions, namely the political, social, economic and organizational dimensions, thus becoming a multidimensional tool. The most prominent models belong to researchers such as Quinn & Rohrbaugh (1983), Morin et al (1994), Bourguignon (1996), Wright & Rogers (1998), Kaplan & Norton (1996, 2003). 'Each of these models brings forth a different vision over performance, resulting in a more thorough understanding of this vast concept.' (Louart, 1996)

The metaphor of the tree, its fruits and roots perfectly conveys the logic governing organizational performance at present. Based on their 'Balanced Scorecard' model, also popular under the names 'prospective scoreboard' and 'balanced performance model', Kaplan & Norton (1996, 2003) developed a global and multicriterial approach to performance which starts out by analyzing the roots of organizational performance. At the origins of performance enhancement, the two authors identify a representative foundation of 'employee competencies', which opens up the possibility to improve processes and guarantees the long-term generation of added value. The goal of the balanced performance model is to bring into effect the global strategy of an organization starting from the four existing dimensions or 'axes' (financial, client-oriented, internal processes, organizational learning), corresponding to the four performance objectives.

The innovation brought forth by this model consists, on the one hand, in its ability to clearly reveal the interdependence between all indicators and, on the other hand, to associate 'the need to balance out the short-term financial performance with the vectors of enhancement opportunities on the long-term, thus catering to their future financial performance' (Kaplan & Norton, 2003).

The performance indicators of the 'clients' axis revolves around four concepts: time (deadlines), quality (products, services), cost and client added value. Client satisfaction translates to increases in competitiveness and profitability for the organization.

The external objectives pursued by the organization (client and stakeholder satisfaction) require going through a series of 'internal processes' that combine resources with abilities and skills. The indicators characteristic of this axis follow the production chain in a broad fashion, providing a bird's eye view of the entire enterprise with the help of the main physical flows (provisioning, production, innovation, distribution, post-sale services).

The 'organizational learning' axis reflects the means, chiefly human-driven, used to achieve the performance objectives of the other three remaining axis. In a competitive world, the success of an organization depends on human performance, assessable by measuring the degrees of satisfaction and motivation among individuals, as well as the evolution of their skills in terms of experience and productiveness. Kaplan & Norton (2003) used the prospective scoreboard as a means to prove the existence of a cause-effect relation that brings together multiple actors of an organization. This cause-effect relation correlates and conjoins the interests of the three major order-giving groups or 'stakeholders' (employees, shareholders, clients).

According to the authors, the only way to maximize the global performance of an organization is to achieve a coherent relationship between these three antagonistic groups. The increased importance that the human factor has been gaining as part of the organizational performance provides an explanation for the quantitative and qualitative changes that a human resources information system should be able to negotiate properly so that it can successfully reproduce one of the axes of the BSC model.

The scoreboard issued by the system underlies a double characteristic (Martory, 2004):

a) it primarily pursues the declension of the strategy as part of the human resources plan, selecting indicators that focus on the sustainable development of the staff and social management structures (employee quality – namely their motivation levels, skills and loyalty – as well as the quality of the processes they handle);

b) then it moves on to indicators that help to assess the performance roots by means of human resources quality, such as prospective and accomplished investments, skill development and loyalty improvement.

In order to account for all the details and specific traits of the indicators that the BSC requires of the human resources information system, we have pursued an analysis of a case study that resulted in the implementation of the BSC within CEB Bank Romania, the Ploiești branch (Stanciu, 2013).

Above all, the Balanced Scorecard is a tool that enables the translation of the organizational strategy into actions and objectives. This was one of the main reasons why the proper identification and analysis of the organizational strategy served as a starting point in our endeavors. The design process then moved onto defining the strategic axes and the performance indicators that make up the scoreboard, and

analyzing the cause-effect relationships between these indicators, respectively. The final part aimed to determine the different ways of declining the scoreboard, respectively the frequency of elaboration, the recipients, the owners and so on.

The approach to designing and implementing the BSC began by defining the strategy of the CEB group and its structure in Romania, at which point we have focused on analyzing their mission, their vision and their cultural values, as well as their strategy and main objectives and policies. The chart used to build the BSC for Credit Europe Bank (România) S.A. pursued, in the second stage, to define the strategic objectives for each of its axes, which was not an easy task. If this strategy was defined prior to this intercession at the level of the bank, its business lines and risk, the translation of that strategy on each of the axes of the BSC should entail a careful selection of the most important objectives that should allow for a concrete and simplified declension (for operational reasons), yet without hindering the end objective of its use. Starting out from these ascertainments, there followed a process of selecting the strategic objectives for each of the four axes.

Key success factors and performance indicators at CEB (Romania) S.A.

Key success factors	Prospects and indicators THE ORGANIZATIONAL LEARNING AXIS
<p>Generation and enhancement of a positive, ethical and competitive working climate that entails vigorous communication and interrelation practices aimed at enhancing motivation and work satisfaction levels, as well as employee loyalty;</p> <p>Consolidation of the bank's organizational culture by focusing on those elements that ensure a proper level of involvement of the human factor and provide adequate support for its strategy, as well as the values that are congruous with the required ethical and equity principles and that are widely accepted by the employees;</p> <p>Developing a culture that favors risk management through proper staff training and extension the computerized application for managing the information required by this endeavor</p>	<ul style="list-style-type: none"> - Bank exit index - Internal mobility index - Promotion index - Ratio of the employees undergoing training programs - Index of the filling of skill catalogues for competency - Employee satisfaction index

Source: 'Managementul schimbării și performanța umană în cadrul sistemului bancar românesc', excerpt, (Ștanciu, 2012)

For the axis 'organizational learning', the following strategic objectives were pinpointed: Implementation of the tools supporting the provisional management of the staff and skills; Employee retention and, generally, of those who prove competent and

hold key positions; Sustaining the process of personal fulfillment; Adjusting and enhancing the capabilities of information systems to allow for a proper piloting of the new instruments and a proper steering of the process of change; Motivation and promoting the personal interests of the employees to increase satisfaction and job engagement levels.

Defining the key success factors stands out as one of the crucial elements in the intercession of designing the Balanced Scorecard, since it has a direct influence over the quality of this instrument and, consequently, the accomplishment of the strategic objectives. The identification of the key success factors also accounted for the results of a SWOT intercession completed in 2010 within the organization, which served as the foundation for defining the strategy for the 2011-2016 timeframe, and used the content of this strategy as a guideline (table 1).

Much like any other scoreboard, BSC must cater to the flow of relevant data only. Moreover, for operability reasons, it can only take into account a limited number of indicators. The performance indicators were selected based on the characteristic criteria (Fernandez, 2000) and in abundance of the balance prerequisite between the four axes of the BSC model (table 2).

Table 2 reveals that the Balanced Scorecard is also renowned for its capabilities towards generalizing performance.

Table 2 Balanced Scorecard for Credit Europe Bank (Romania) S.A., timeframe 2011-2016 (except)

Perspective	Strategic objectives	Symbol	Performance indicators	Symbol	UM	Expected threshold	No. of indicators		
							No.	%	
Learning-development axis	Knowledge-Management promotion	OPID1	1.Nivel de implementare registru competențe	ID11	%	100,0			
		OPID2	2. Nivel implementare al GPEC	ID12	%	100,0			
	Social policy favoring motivation and engagement, innovation and creativity				ID21	%	25,0		
					ID22	%	25,0		
					ID23	%	20,0		
					ID24	%	60,0		
OPID3	5.Indice al mobilității externe								
			6.Ritm de salarizare	ID31	days/empl.	100,0			
			7.Număr de zile	ID32		100,0			

Organizational culture with values aimed at sustaining performance	OPID4	adapare structurală/salariat	ID33	days/ empl.	100,0		
		8. Număr de zile adaptare culturală/salariat					
Structural adjustment and compatible leadership style		9.Indice de satisfacție a salariaților	ID34	%	100,0		
		10.Pondere anuală a salariaților implicați în proiecte de schimbare		%			
Axis total		*			*	10	33,4
Overall total		*			*	30	100

Source: „Managementul schimbării și performanța umană în cadrul sistemului bancar românesc”, excerpt, (Stanciu, 2012)

By establishing a priority ratio for each individual objective and, later on, to their corresponding indicators, so that each axis makes it possible to determine a score between 1 and 100 percent, one can rate the performance at the level of each axis, as well as the overall performance (Opruța, Dincă, 2008).

The assessment of the indicators selected with the occasion of designing and implementing the BSC at CEB Bank Romania underlines the constant pressure that this particular instrument exerts towards enhancing its complexity, quality and efficiency on the guiding lines of social piloting. Specific indicators like the level of implementation of the skill registry, the number of days allotted to each employee for structural and cultural adjustment, the employee satisfaction index represent only the tip of the iceberg in the context of a series of intricate, challenging and extensive transformational activities that, to a large extent, should be managed without the use of specific computerized programs. Their processing is particularly time-consuming owing to their level of innovation and to their unique character, which renders their automation even more encumbering and costly.

5. CONCLUSIONS

Using a strategic planning and tracking tool of the Balanced Scorecard type makes it possible to achieve the emancipation of the management at the level of the entire organization. This change comes as a direct consequence of the need to cope with the fierce competition manifested on a global scale these days, but also to embrace the focus on quality emphasized by the modern literature and revealed by the modern practice of management. The main logic behind the BSC revolves around the

root of performance, often correlated with the approaches to staff motivation, as well as with the culture and the work behavior of the human resources held and developed inside every organization.

The decisive role of the human factor in enhancing performance has been a major driving force in the development of the human resources management theory and practice within organizations the world over. Human resources management and its structures are becoming strategic thanks to the support provided by underlying information systems.

To achieve a strategic potential, the human resources information system must prove capable to highlight, process and provide operational- and decisional-driven information to managers in optimal conditions. It must be capable to provide diagnostics pertaining to human resources, current situations, forecasts and indicators that would cater to strategic implementation. In order to undertake these tasks, the human resources information system must prove a high level of automation and align itself properly to the organizational context it is set up in.

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