

## **ABSTRACT**

This research studies the reaction of employees to Balanced Scorecard (BSC). The study aims to examine factors that may have an influence on employee reactions to BSC. Furthermore, the study describes the characteristics of employees who have positive or negative opinions about BSC, describes their understanding of BSC, and finds out the strategies that the management should use to enable the employees to comply with BSC as well. The descriptive and cross-sectional design and stratified sampling method were employed to select the sample of 160 respondents or 50% of the total population. The 160 respondents of the study were employees from all departments at Agility Thailand. The instrument of this study was a questionnaire which was developed and pre-tested to ensure that the questionnaire was understandable and easy to respond to.

The format of the self-administered questionnaire was divided into four parts: Demographic Information, Working Information, BSC Awareness and Understanding, and Suggestions. The close-ended questions, open-ended questions, and a Likert's 5-point rating scale were utilized for the assessment of the employees' reactions. The data was analyzed by using the Statistical Package for Social and Sciences (SPSS) program for Windows version 16.0. The period of the study was started on December 1, 2008 and ended at the end of February, 2009.

The results of this study were submitted to the leader of the BSC project and HR Director which were treated as baseline data to ascertain a suitable strategy to encourage the employees to have a clear perception and with no objections to comply with the BSC Implementation.