

Customer Management Process and Customer-Oriented Strategy in National Iranian Gas Company Using Balanced Scorecard

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Abstract: Customer management requires new business strategies and modern economy has increased the importance of customer relationships. This research was a descriptive-survey study using balanced scorecard method to evaluate the role of customer management process in the performance of National Iranian Gas Company. The study population included all NIGC employees and customers. This study used stratified random sampling to select its study sample of 300 proportionally selected from 30 provinces. The study sample consisted of 250 NIGC employees and 50 customers. Final analysis showed that there is a significant direct relationship between the four studied perspectives ($p < 0.01$). Analysis of variance (ANOVA) among factors showed that learning and growth perspective and internal process perspective had similar averages. It also indicated that customer perspective had the highest average and finance perspective had the lowest average. Customer perspective had higher average from employee point of view compared to customer point of view. Concurrent regression analysis indicated that internal process ($\beta = 0.42$) plus learning and growth ($\beta = 0.31$) were the best predictors of NIGC customer perspective. Improving these two perspectives shall elevate customer perspective. The study results indicated that NIGC performance is compatible with customer-oriented strategy as a service company. Therefore, more value shall be given to customer views and opinions as a means to provide feedback to employees with the objective to improve non-financial perspectives which in turn shall improve finance perspective.

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Introduction

Globalization has created an environment that performance of various economic sections of a country directly affects the performance of other countries. Achieving a desirable position in the global economy requires observation of international performance indexes in evaluation of government performance.

International performance indexes shall help governments to consider corrective actions in their future plans. Evaluation results show how state policies and plans may help alleviate or exacerbate economic, social, and political shortcomings. Performance evaluation of government and state departments is a continuous process in developed countries and has an important role in their national planning. Such evaluations are either non-existent in under developed countries or are conducted ineffectively. In either case, the results of evaluations are not desirable and/or usable^[33].

Performance management and its evaluation are critical for organizations. It is a common knowledge that you cannot manage what you cannot measure; and you can do only what you can measure. So long as we remain unaware of

current performance, we cannot improve on it or take actions to implement operational programs. Improvement and development programs require knowledge about the current level of performance based on the existing capabilities before their implementation [25].

Research has shown that performance management and evaluation present serious problems to managers. Ineffective implementation of strategies and strategic objectives set out by organization, insufficient employee knowledge and understanding about organizational strategies, as well as employee indifference and insensitivity toward realization of objectives related to organizational outlook increase the importance of performance evaluation as a tool to provide feedback in performance management.

Kaplan and Norton devised a new management approach for performance evaluation in order to map strategies into operational activities. They introduced balanced scorecard (BSC) for the first time in 1992. BSC is a new tool to translate strategies into different levels of current operations and activities for employees to carry out in the organization. This

method can remove deficiencies in financial and quality evaluations to prevent establishment of competing and/or conflicting internal criteria^[32]. Using balanced scorecard is easy and understandable to every employee and its implementation and maintenance is economical for industrial organizations. This method is customer-oriented, empowers and authorizes process owners to improve their performance, facilitates communications, and expedites cultural changes in an organization^[1]. Balanced scorecard is a strategic management system based on measurement. This system provides an approach to direct business activities toward strategies and monitor performance over time against strategic objectives.

Balanced scorecard provides a framework for interaction and dialogue about the activities of four underlying perspectives:

- **Customer:** An organization evaluates itself from a customer point of view by assessing customer satisfaction, examining its ability to attract and retain customers, and measuring the quality of its products and services.
- **Internal Business Processes:** This perspective defines the required undertakings for effective activities in an organization. It focuses on performance of internal business processes in the organization. The objective is to reach desired results (finance and customer perspectives) through application of new approaches and/or by making improvement and correction in the current approaches. New tools and methods such as on-time production and total quality management are applied for achieving organizational objectives.

- Process I: Provide clear statement and interpretation of strategy. Define organizational outlook.
- Process II: Link objectives with strategic indexes
- Process III: Plan, set objectives, and organize strategic activities
- Process IV: Improve educational programs and strategic feedback.

Kaplan and Norton found out that successful organizations set objectives for each one of those four processes and select measurement criteria to evaluate success in each process. Then, they plan for operational activities and initiatives in order to

- **Learning and Growth:** This perspective focuses on human resources as the most important organizational asset. It is concerned about employee capabilities and performance which are influenced by Job satisfaction, work enrichment, and competence for promotion. This perspective pays attention to information infrastructures and employee motivation^[27].
- **Finance:** Financial performance criteria determine to what extent implementation of organizational strategy have improved its financial performance. Effective implementation of objectives and strategy in other three perspectives results into financial performance improvement.

Every perspective shall accommodate several critical indexes and the business logic behind organizational strategy should act as the link between those indexes^[26].

Kaplan and Norton offered a more developed balanced scorecard model in 1996 as a strategic management system. They argued that the traditional management systems are incapable of establishing the required link between organizational long-term strategies and short-term activities. This research used the third generation of balanced scorecard. Managers who use balanced scorecard are no longer forced to rely only on short-term financial measurements to assess organizational performance. Balanced scorecard enable managers to start four new management processes that individually and collectively help them map long-term strategies to short-term activities.

achieve the set objectives and carry out the devised plans. They noticed a cause and effect relationship between the objectives and measurements that are defined for the four

processes. This cause and effect relationship acted as the link between the four processes. ^[14]

An organization has to create value for its customer (customer perspective) in order to obtain financial gain (finance perspective). This is only possible when an organization gain advantage in its operational processes and is able to match them to customer expectations (internal processes perspective). Gaining operational advantage and creating value generating processes are possible in a proper working environment that encourages innovation and creativity among employees and provides learning and growth opportunities to them (learning and growth perspective).

Implementation of customer relation management requires new business strategies. Modern economy has increased the importance of customer relations. Operational management and innovation processes have critical role in strategic success of an organization. Computer and communication advancement have shifted the balance of power toward customers making them the determining factor in business transactions. Customers now lead business transactions instead of marketing and sales. An effective customer management process requires advanced information technology, attraction and retention of exceptional talents, together with strategic development of employee competence and organizational culture.

Advances of information and communication technologies have created potential expectations in marketing and customer services that require development of new capabilities in employees. Information technology has enabled customer relation management process to create a corporate customer-oriented culture.

Computer technology provides opportunities to establish an incentive system for a group working environment with knowledge sharing network to create a customer oriented working culture that rewards employees based on the achievement of objectives. Customer relation management processes should help organizations in developing and maintaining long-term and profitable relationship with their target customers.

Customer orientation demands attention to critical issues: time, quality, performance and services, plus costs. Organizations should set objectives for each one and then translate them into defined measurements. These measurements can be divided into two classifications. The first class contains the general measurements that almost all organizations use as core measurement group. The second class includes the

measurements that represent performance stimulants - or differentiators - for customer results.

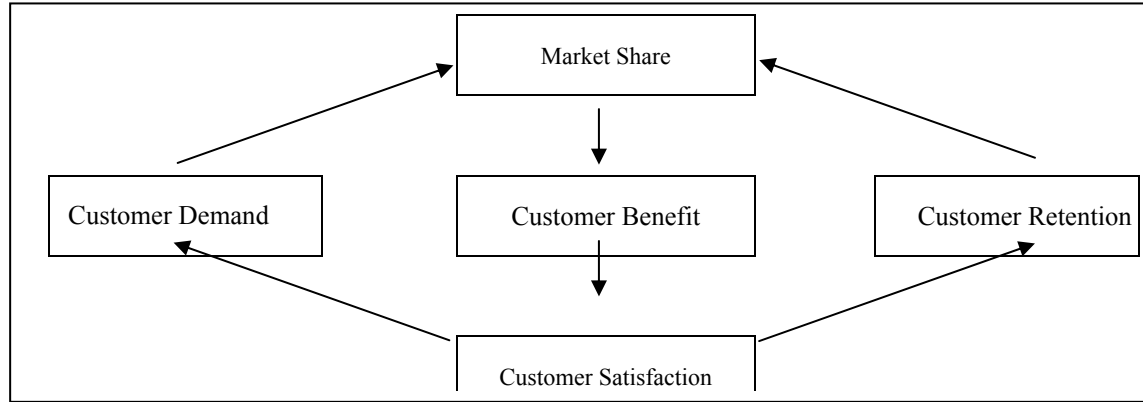
The second class of measurements determine what an organization shall offer in order to achieve the highest possible level of customer satisfaction which results to increased level of customer attraction and retention for market share gains. Performance stimulant measurements determine the value an organization wishes to provide to its target customers in different market segments.

Organizations achieve competitive advantage by focus on certain group of customers and their expected values. They select a desired strategic plan for their customer perspective with one of the following strategic focuses:

- **Operational Superiority:** Organizations that select operational superiority as their strategy focus on lower prices, higher product utilization, and easier availability of products and services.
- **Product Leadership:** Organizations that select product leadership as their strategy rely heavily on continued innovation for offering best products or services to their target markets.
- **Customer Confidence:** Organizations that select customer confidence as their strategy aim at fulfilling customer needs and expectations by offering solutions to their problems in order to create and maintain a long-term win-win relationship with customers.

There are five commonly used measurement indexes regardless of which strategy is selected by an organization. These five indexes are: customer satisfaction, customer retention, customer benefit, customer attraction, and market share ^[42]. Organizations should use the five measurement indexes on those target customers who are important for organizational profitability and growth ^[43].

Customer relation management has four general processes, namely, customer identification and selection, customer attraction, customer retention, and customer business development. Customer relation management should set strategies for all four processes. Most companies will have weak performance in customer selection and retention when they have no certain strategy for their customer relation management.



Used for Customer Perspective ^[38]

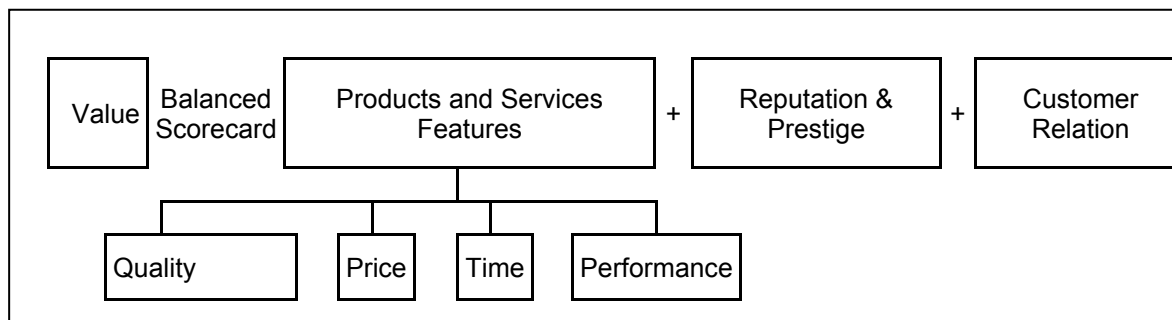


Figure 2: The Customer Value Creation Model ^[38]

Customer relation management processes focus on their product and service relationship, reputation, features. Trade name reputation helps in customer selection and attraction. Customer retention and development processes establish relationship with key customers. For example, key customers of Marin Engineering Company are interested in design and construction projects that reduce oil exploration costs.

Customer selection and attraction creates new income sources, especially when companies enter new markets with new products and services. Customer retention and development processes should provide additional benefits to customers. The outcomes of these processes include increased share of consumer spending and increased customer relationship. An effective customer relation management not only contributes to company income growth but also to its productivity improvement by employing sales automation and electronic marketing. For example, Hendelman Company has set a new strategy based on long-term and value producing relationship with its customers ^[42].

Research Background

Adriana (2006) in his doctorate thesis studied design, implementation, and evaluation of a management methodology based on strategy,

productivity improvement, and customer satisfaction convergence. The objective was value creation for the company.

Fallah (2009) studied a bank branch in Karaj, Iran with the objective to evaluate the effect of quality services on customers. He examined effective customer-orientated factors on customer satisfaction and concluded that factors related to customer expectations ranked higher compared to factors related services.

Saghaye Pour (2010) in her descriptive-survey research on Farce Province Regional Water Company Managers used balanced scorecard method and showed that the establishing relationship with customers and creating resources for them earned the highest score in productivity measurements. Barati (2008) arrived at the same result in his research on Seman Amir al-Momenin Hospital.

Wong (2008) conducted a research on architecture and construction industry using balanced scorecard with the objective to find the effect of facilitating communication between professional members of industry under study with its customer.

All studies showed that a strategy based on implementing activities that provide value to customer will produce desired efficiency and productivity in companies.

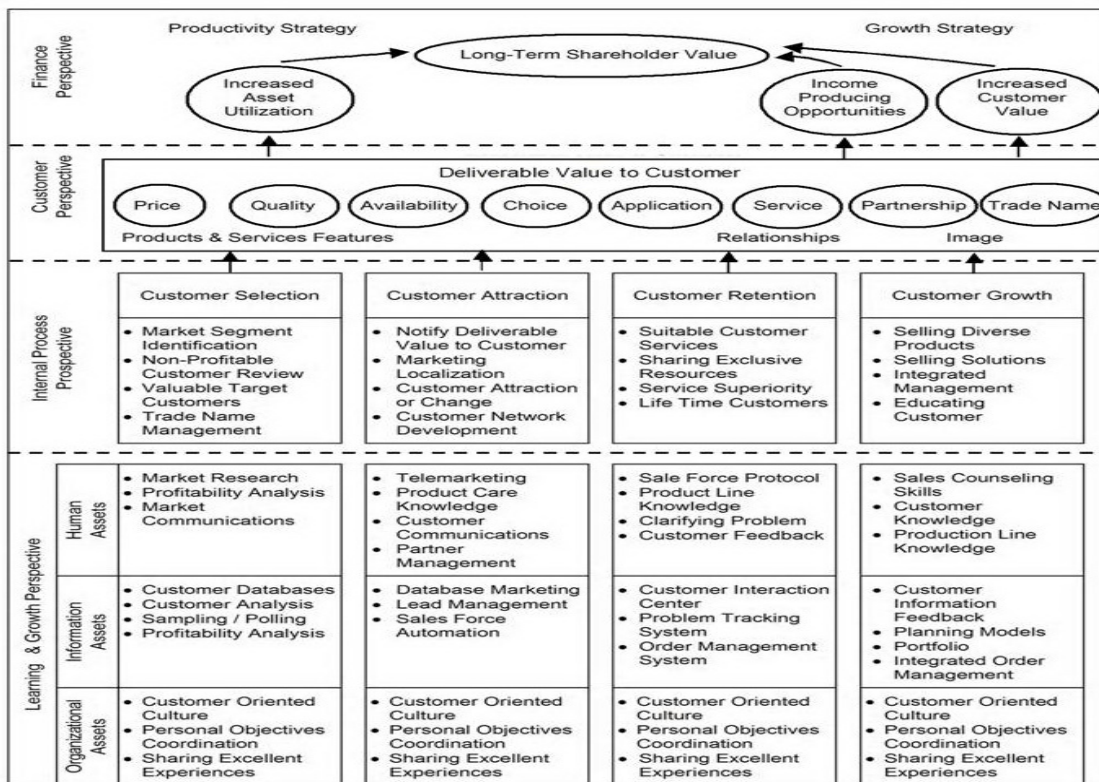


Figure 3: Customer Relation Management Strategies in Balanced Scorecard^[42]

NIGC Study

NIGC is an important and reputable company in Iran. NIGC managements believes that company and employee performance is highly critical to organizational productivity and effectiveness which are important for maintaining competitive advantage in the market. This study evaluated the current company performance by using balanced scorecard in order to determine to what extent NIGC's performance strategy convergence on the four perspectives identified by balanced scorecard. The objective of this study was to help NIGC improve its performance and provide a framework for better decision making.

Methodology

The methodology used in this study is descriptive-practical. Statistical population for the study included all NIGC managers and specialists in Distribution and Province Network (30 provinces) plus all customers who receive unlimited benefit from Company services. A sample of NIGC managers, employees, and customers was selected from the study population. Sampling method was stratified random sampling proportional to 30 provinces. A study sample of 350 was obtained including 300 employees and 50 customers. Employees answered questions on all four

perspectives under study while customers only answered to questions on customer perspective.

Data Collection Tool

Data collection tool in this study was a 55-item questionnaire with three parts for non-financial perspectives (15 items each) and one part for finance perspective (10 items). A typical five-level Likert item was used for scoring non-financial items on the questionnaire with 5 = very high and 1 = very low. A 10-level percentile scoring was used for financial items, with 1 = 10% and 10 = 100%.

In the research conducted by Bagheri (2010), the reliability of measurement tool (i.e. questionnaire) based on Cronbach alpha measured 89% for managers, 94% for specialists, and 88% for customers. The reliability of performance evaluation questionnaire in this study measured 0.73 by Cronbach alpha. The reliability of individual perspective was 0.78 for learning and growth (15 items), 0.72 for internal process (15 items), 0.70 for customer (15 items), and 0.65 for finance (10 items). All measured reliabilities were acceptable.

This study sought experts and specialists opinions that were familiar with management and performance evaluation in order to assess content reliability of the questionnaire. Two groups of

university professors in the fields of management, and/or assessment and measurement received the questionnaire for evaluations. They were asked to assess the degree of correspondence between questions and the intended content. They were to express their opinions using a 5-level grading scheme with 1 = low level and 5 = high level of correspondence between questions and a given perspective. Correspondence coefficient of judgments was calculated at 0.74 as the representation of content reliability. The coefficient was ideal and, therefore, evaluating experts judged that the questionnaire had suitable content reliability and the concepts considered for questions covered all four perspectives of balanced scorecard.

Research shows that an organization shall create value for its customer (customer perspective) in order to obtain financial gain (finance perspective). This is possible when organization can achieve advantage in its operational process and are able to match them to customer expectations (internal process perspective). Achieving operational advantage and creating value generating processes are possible in a proper working environment that encourages innovation and creativity among employees and provides learning and growth opportunities for them (learning and growth perspective) (Kaplan and Norton, 1992). Desired measurements for each one of the four perspectives were considered in this study within the NIGC strategy framework. As a state corporation,

customer satisfaction is critical to NIGC strategic plan. Finance perspective was more dependent on government for providing sufficient financial resources. Therefore, learning and growth perspective together with internal process perspective could be good predictors for customer satisfaction. Management believes that NIGC as a service company should concentrate on customer satisfaction.

In analyzing the collected data, the averages of study variable were plotted on a 1 to 5 scale after linear transformation of all four perspectives. In the final analysis, customer perspective averages from customer and employee point of views were compared by using t-test on the two independent groups (i.e., customer and employee). Prediction coefficient of customer perspective is determined by the help of other perspectives.

Findings

From questionnaires distributed to the study sample, 250 NIGC employees and 50 NIGC, Tehran customers responded. From responding NIGC employees, 57 were female and 193 were male with average age of 31.45 years. From responding NIGC customers, 15 were female and 35 were male with average age of 30.05 years. The following table presents means, standard deviations, and correlation coefficients amounts for four perspectives in the employees group and satisfaction from customer point of view.

Table 1 - Descriptive Statistics for Balanced Scorecard Perspectives (df=248, n=250)

| Statistics | | | | | | | |
|--|----------|-------------------------|-------------|-------------|-------------|-------------|-------------|
| Variables (Perspectives) | Mean (M) | Standard Deviation (SD) | 1 | 2 | 3 | 4 | 5 |
| 1- Learning and growth | 2.91 | 0.63 | <u>0.78</u> | | | | |
| 2- Internal process | 2.98 | 0.49 | 0.75** | <u>0.72</u> | | | |
| 3- Customer satisfaction from employee point of view | 3.40 | 0.54 | 0.62** | 0.65** | <u>0.70</u> | | |
| 4- Finance | 2.54 | 0.85 | 0.55** | 0.58** | 0.40** | <u>0.65</u> | |
| 5- Satisfaction from customer point of view | 2.74 | 0.46 | 0.48** | 0.57** | 0.46** | 0.38** | <u>0.63</u> |

Note: **Cronbach Alpha Coefficients for each perspective are placed on secondary diagonal of matrix $p < 0.01$

The last row in Table 1 shows that there is a positive and significant correlation between satisfaction from customer's point of view and the four perspectives. The highest correlation ($r=0.57$) was between internal process and satisfaction from customer's point of view ($p < 0.01$). The result also shows that there are positive and significant

correlations between satisfaction from customer's point of view and learning and growth perspective ($r=0.48$, $p < 0.01$) and finance perspective ($r=0.36$, $p < 0.01$). There are positive and significant correlations between finance perspective and learning and growth perspective ($r=0.55$, $p < 0.01$); between finance perspective and internal process perspective ($r=0.58$,

p<0.01); and between finance perspective and customer perspective (r=0.40, p<0.01). Figure 4 shows

the profile of the four perspectives.

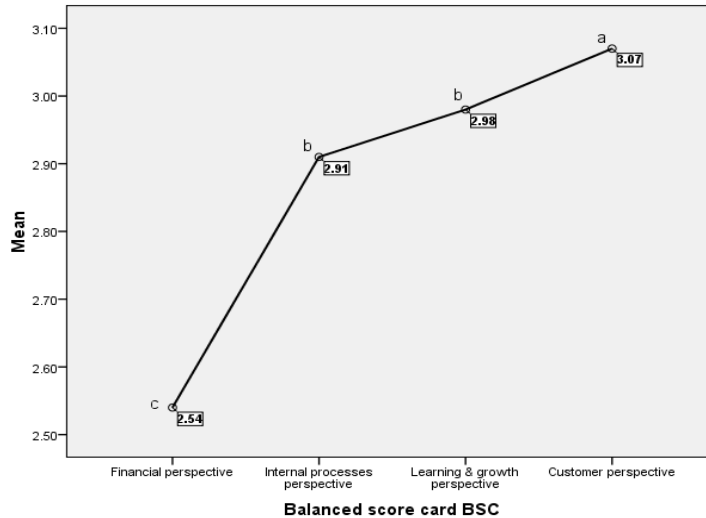


Figure 4 - Profile of Balanced Scorecard Four Perspectives

The average for customer perspective (3.07) in this figure is obtained from the averages from customer and employee groups. This figure shows that the lowest average belonged to finance perspective (2.54) and the highest average belonged to customer perspective. Analysis of variance for each perspective shows that there are significant differences between four perspective ($F_{(1,249)}=172.72$, $p<0.01$, $\eta^2=0.39$).

Post-hoc analysis and Bonferroni correction indicated that the points identified with the same letter on figure 4 do not have significant differences ($p<0.01$). Variance homogeneity between two groups of customer and employee from customer point of view was examined by Levene Statistic. The result showed that there was no significant homogeneity between group variances ($F_{(1,247)}=2.19$, $P>0.05$). Next, the differences between averages of the two groups were tested by using t-test. The result showed significant difference ($t=8.19$, $p<0.01$). It means that the average for customer perspective from employee point of view is significantly higher (at 99% level of confidence) than the average for customer perspective from customer point of view. Finally, concurrent regression analysis was used to predict customer perspective.

Table 2 - Standard Coefficients and Their Variations in Concurrent Prediction Model ($F_{(3,247)}=77.77$, $P<0.01$, $R^2=0.48$)

| Variables | B | SE B | β | t |
|------------------|------|------|---------|--------|
| Internal process | 0.46 | 0.08 | 0.42 | 5.81** |

| | | | | |
|-------------------|-------|------|-------|--------|
| Learning & growth | 0.27 | 0.06 | 0.31 | 4.31** |
| Finance | 0.002 | 0.04 | 0.003 | 0.06 |

** p < 0.01

A significant model was obtained with the results of concurrent regression analysis for predicting finance perspective with the help of the three non-finance perspectives, ($R^2=0.48$, $F_{(3,247)}=77.77$, $p<0.01$). Results of step by step regression analysis showed that finance variable was not a good predictor for customer perspective ($t=0.06$, $p>0.05$). Internal process turned out to be a good predictor of customer perspective with a standard deviation equal to 0.42 which confirms the point ($t= 5.81$, $p<0.01$). Learning and growth perspective was also a good predictor of customer perspective with a standard deviation equal to 0.31 which clarifies its variation ($t=4.31$, $p<0.01$). The final regression equation is as follows:

$$\text{Customer} = \text{Learning and Growth} (0.31) + \text{Internal Process} (0.42)$$

Therefore, learning and growth perspective plus internal process perspective are better predictors of customer perspective when compared to finance perspective.

Conclusions and Suggestions

Business environment has changed significantly during the last two decades. Many companies have adopted customer-orientated philosophy to meet the challenges of the new environment. Identifying what business strategy to follow, how to increase

employee capabilities for higher job satisfaction, how to attract more customers, and how to make customers more satisfied have become more critical than following short-term financial objectives [10]. Customer relation management process is an internal process which creates opportunities to select, attract, and retain customers in order to develop higher business with target customers. Understanding customer desires and needs to determine what company should offer to attract and retain customers are critical for corporate strategy.

Companies that focus their internal process objectives on quality, lower costs, and higher productivity miss the opportunities to further develop their business and increase profit margin [42].

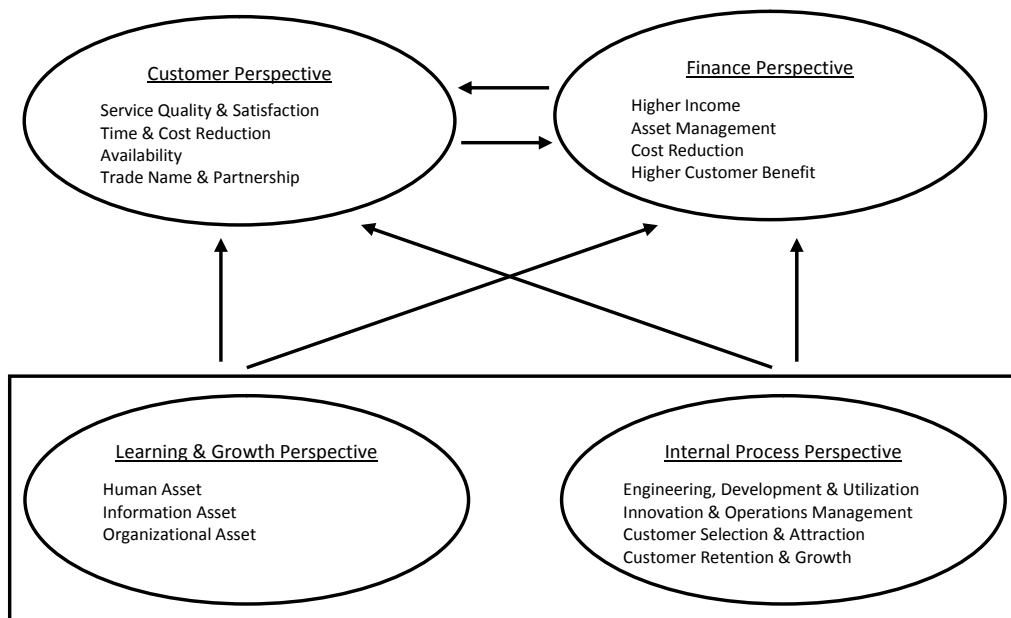
This study focused on customer prospective and customer-orientation strategy in accordance with NIGC objectives. Primary measures were undertaken to determine the current status of company and prepare a suitable questionnaire to make recommendations. Findings of this study showed that the average for customer perspective was higher than the averages of the three other perspectives. This is an indication of desired performance level for NIGC as a state service company.

The study findings conform to results showed by research conducted by Adriana (2006), Wong (2008), Saghayepour (2010), Barati (2006), and Fallah (2007). These studies indicated that implementing a customer oriented strategy will result in higher efficiency and productivity.

An important result in this study was that the average of customer perspective from employee point of view was higher than the average of satisfaction from customer point of view. This result should be made available to NIGC managers and employees so that they consider the difference in their next service planning. This means that NIGC employees tend to overestimate customer satisfaction from services they provide than what statistics show about the real level of their satisfaction expressed by customers.

Correlation and prediction coefficients for recommended strategy indicate that internal process perspective together with learning and growth perspective are good predictors of customer and finance perspectives. Therefore, concentration on these two non-financial perspectives will lead to improvements in customer and finance perspectives.

The primary objective in the recommended strategy was to provide feedback on customer satisfaction to employees in order to plan for its improvement. The secondary objective was to provide ways to improve internal process plus learning and growth perspectives in order to achieve financial improvement. The following is the strategic plan recommended to NIGC based on study findings. The proposed strategic plan emphasizes on improvements for internal process plus learning and growth perspectives as a means to help NIGC find ways to improve customer and finance perspectives.



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