

FRANCHISING PERFORMANCE MEASUREMENT AND THE USE OF BALANCED SCORECARD METHOD IN FRANCHISING

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Abstract

The main field of the study in this article is performance measurement in franchising companies. This paper aims at identifying what types of metrics international franchising companies use in order to measure the performance of their business operations. In the theoretical part, the viewpoints of several authors are briefly introduced showing that the current ways in which franchising systems measure their performance are very diverse, with many companies lacking a unified and systematic approach. On the other hand some authors mention and recommend the use of Balanced Scorecard as an appropriate performance measurement method. Therefore the purpose of this study is to analyze the reality and the current situation among franchising companies and to answer the question of what kind of methods do they use to measure performance and if they know and use the Balanced Scorecard in practice. Empirical research among international franchising systems on this topic was conducted by the author, as an e-mail and online questionnaire, finding out that performance measurement really is an area with various approaches differing from company to company, focusing mostly only on basic financial data in majority of companies. Second part of the research focused on the use of Balanced Scorecard (BSC) which has shown that this method is very rarely used in practice; however, many companies do recognize its benefits of evaluating both financial and non-financial perspectives. The research also has provided data verifying a hypothesis of difference in opinion on the potential use of the Balanced Scorecard method between franchising companies operating in services and retail. Service companies focus more on soft metrics such as customer satisfaction, customer value and employee satisfaction compared to those operating in retail; therefore they tend to be more open towards use and appreciation of the Balanced Scorecard method as a relevant performance measurement tool.

Introduction

Outputs and performance of franchising organisations' operations greatly depend not only on the system concept itself and know-how shared by the franchisor, but mainly on daily operations run by both franchisor's own and franchisees' business units and products and services provided to the end customers. Showing how things should be done and how to improve them to achieve the best possible results and perform successfully is one of many tasks of the franchisor. In order to achieve desired objectives both on the level of the whole franchise system and on the level of individual business units, franchising companies need to manage their operations effectively. It is commonly believed that what you don't measure you don't manage, therefore measurement of performance and defining and monitoring the right KPIs is of vital importance.

All companies – business units owned by a franchisor and franchisees – operate under the same brand, display a uniform image and provide the same product or service offering. This

means that they should also be able to deliver the same performance results, run their operations following the same KPIs and manage their business in accordance with the same objectives and metrics desired to be achieved. It is important to state, however, that performance measurement is not only about financial metrics, it also includes monitoring of various indicators that are outside the scope of accounting systems and still have a significant influence on success and results of business operations.

In this sense it is interesting to analyse what kind of performance measurement and metrics do the franchising companies use, and how accurate these indicators are for evaluation of their short-term and long-term success. The research of the author is focused on two main areas which also construct the research questions:

- 1) What types of performance measurement methods do franchising companies use and do they use unified performance measurement systems to assure continuous and systematic approach?
- 2) Do franchising companies use a Balanced Scorecard method to measure their performance and what is their opinion on and perception of this method, both in case they use it or not?

In this article, the author proposes the use of the Balanced Scorecard method, with its financial and non-financial perspectives as a relevant tool to measure performance of franchising companies, mainly due to complexity of the system and relationships between the franchisor and franchisees. The author believes that such a complex system needs a sophisticated approach to performance management and that the BSC would be appropriate. The Balanced Scorecard method supplements traditional financial measures with criteria that measure performance from three additional perspectives – those of customers, internal business processes and learning and growth. [9][10][11]

This paper proceeds as follows. First theoretical framework introduces few works defining the franchising as an organizational system, performance measurement in franchising and the Balanced Scorecard as a performance measurement method. Then the main subject of the research is analysed – the Balanced Scorecard method implementation in franchising systems. The next section describes the findings of what performance measures are used in franchising systems in practice followed by the section describing the data and methodology of the empirical research among the franchising companies and its results. After presenting the research results and discussing its main findings, managerial implications and subjects to further research are identified.

1 Theoretical framework

1.1 Franchising

Few authors will be mentioned herein below who focus in their works on franchising from the perspective of its success evaluation and performance measurement and also pay attention to what measures and indicators they track, and what the main influencers of positive performance are. For example, Keup [12] provides in his book a definition of franchising, which, in his words and business language, is a method of marketing through which successful business owners (franchisors) expand the retail distribution of their goods or services by contracting with independent, third parties (franchisees). In exchange the franchisees pay an initial fee and ongoing royalties to the franchisor. However, franchising is not a method of generating income solely through the sale of franchises. It is the marketability and efficient distribution of a particular product or service, what makes the franchise operation successful and performance satisfactory.

Bradach [3] dedicates his work to in-depth study of franchising chain organizations. The aim of his book is to present a model of management for such organisations. He focuses on how chain restaurant organisations are managed to achieve their objectives. Bradach concedes that despite the importance of franchising companies for the economy, we often know very little about how they work. What is known is that all franchising companies do work with two models when running their business operations – they run their own business units, where they manage their employees, and they are in business partner relationship with their franchisees. Each of these two models focuses on slightly different metrics in accordance with its short-term and long-term objectives.

Norman [15] expresses that a business should have certain characteristics to be a good growth vehicle for franchising. Among other things, it needs to prove its concept with successful, profitable prototype stores or offices, and it must have defined systems for managing every aspect of the business. A franchisor must be able to give franchisees detailed instructions and best practices for running the business according to a system that has proven successful in the past. Norman argues that, how to measure success is however not identified in detail in many concepts.

1.2 Performance measurement in franchising

Several researchers and empirical studies analyse performance measurement in franchising. The conclusion based on their findings is that there exist several ways to measure performance in franchising including a large amount of elements.

For example, Elango and Fried [5] recognize that performance of franchise systems comprises multiple facets and levels. They recommend using multiple indicators when measuring franchise system performance. Similarly, Minguela-Rata et al [14] express that the performance of franchise systems is related with numerous dimensions and therefore it is necessary to consider several performance metrics. Rodriguez-Benavides et al [16] acknowledge that there is no consensus in the literature on the most suitable way to measure the performance of franchise systems. In their empirical study they conclude that different sources of information may be employed, several indicators whose criteria are, or are not, economic-financial are used, and furthermore, measurement may be carried out in an objective or subjective way. They conclude that franchise system performance is a variable which raises major problems in terms of measuring it.

Jones [8] describes managerial practice of franchising companies where they use benchmarking as a frequent management tool in order to assess and measure their performance. Benchmarking gives great valuable insight into performance once the analysis conducted has identified the right metrics needed. Use of benchmarking with regards to performance measurement and improvement is analysed also by Batchelor [2], who declares that benchmarking applied to franchising, is the combined practice of targeting, measuring and analyzing procedures and processes from throughout the concept in order to drive improvements in the organization. The most measurable aspects of the particular concept are to be found in order to focus on key metrics. Focusing on these key metrics and standardizing how they are measured allows one to put together an effective system. Davis [4] expresses his opinion that franchising industry may be spending too much energy worrying about factors it doesn't control and neglecting the factors that it could and should control. He grants that disciplined use of the right measurement tools will lead to performance-improving decisions. Davis, as well as the other authors, states that the degree to which franchise organisations track key performance indicators, and the specific metrics they choose to track, vary substantially.

Works and studies dedicated to performance measurement in franchising can lead us to creating a list of multiple metrics and indicators that will be a subject of further empirical research. One part of the survey questions will be focused on this set of indicators. Franchising companies will be asked to determine which metrics they use in their practice to measure performance and evaluate success.

1.3 Balanced Scorecard

The Balanced Scorecard (BSC) method was introduced in 1992 by Robert S. Kaplan and David P. Norton, and it “revolutionised conventional thinking about performance metrics”. [11] (editor’s note). Many companies adopted balanced scorecard concepts to improve their performance measurement systems. [7]

A BSC augments traditional financial measures with benchmarks for performance in three key nonfinancial areas:

- A company’s relationship with its customers;
- Its key internal processes;
- Its learning and growth.

When performance measures for these areas are added to the financial metrics, the result is not only a broader perspective on the company’s health and activities. It’s also a powerful organizing framework. [11]

As Kaplan and Norton claim most companies’ operational and management control systems are built around financial measures and targets, which bear little relation to the company’s progress in achieving long-term strategic objectives. Once the strategy is defined and the drivers are identified, the scorecard influences managers to concentrate on improving or reengineering those processes most critical to the organisation’s strategic success.

Horváth & Partner [7] describe in detail how to implement the Balanced Scorecard method in practice. They identify problems and issues that can be reasons for implementing the BSC in practice as an effective method to solve them, and also introduce how to create and roll-out the Balanced Scorecard within the organisation. Their methodology proposes a practical guidance how to set strategic objectives, how to select the right measures, how to set targets and how to create proposals of action steps. Such a methodology implemented into the franchising systems will be a subject to future research of the author.

2 Subject of the research: Balanced Scorecard in franchising

The author of this article believes that thanks to the dichotomy in franchising in managerial responsibility and objectives, shared by both, franchisor and franchisees, a powerful organizing framework and a broader perspective on the franchising company’s health and activities (as proclaimed above), are necessary, in order to assure its long-term success and effective performance. Therefore BSC method can be suggested and recommended.

Kaplan and Norton [11] state that in companies which present using the BSC method in practice, it provides a report on the company’s performance along its measures during the year. The measures are customized for each operating unit and include, for example market share, customer satisfaction and retention, employee competence, employee empowerment, and technology deployment. This approach is rarely seen being applied in practice by franchising companies though.

When studying literature and sources for this study, the author has found no works, neither theoretical, nor empirical, analysing the area of using the Balanced Scorecard in the specific

case of franchising, despite the fact that some authors do mention this method being used therein (for example Martius [13]).

Kaplan and Norton argue [9] that the Balanced Scorecard is more than a measurement system. They propose the companies to start using (or those that already do it to expand their current use of the BSC) to:

- clarify and update strategy;
- communicate strategy throughout the company;
- align unit and individual goals with the strategy;
- link strategic objectives to long-term targets and annual budgets;
- identify and align strategic initiatives and conduct periodic performance reviews to learn about and improve strategy.

The author of this study finds all these suggestions to be very relevant for franchising companies to be applied and aims to prove its applicability in future research.

Aforementioned findings from the literature and theory and author's viewpoint may lead us to formulate the following hypothesis:

Hypothesis 1:

The Balanced Scorecard method with its financial and non-financial perspectives is an appropriate method for performance measurement of franchises systems.

The empirical research in this study will be aligned around the aim to verify this hypothesis.

2.1 Performance measures in franchising practice

A thorough research focused on what performance measures are used in franchising companies in practice was conducted, studying first what various authors mention in their works, second, what some franchising companies publish in their annual reports, and based on these sources, three groups of measures (indicators) were created by the author. Very few secondary data sources from franchising companies, that would provide relevant and detailed information on indicators measured in practice, such as annual reports, were found and gave some insight; however, as mentioned before, here results were very diverse.

Therefore, it were mainly the works of following authors that provided the list of items used for empirical research: Anderson [1], Batchelor [2], Bradach [3], , Gorovaia [6], Jones [8], Sorenson and Sørensen [17].

Three groups of measures were created as lists presented in the survey, the first two comprising of financial the third containing non-financial indicators:

- A) Financial: revenue related performance metrics – pure financial indicators related to both revenues of franchisors and franchisees, mainly based on franchisee's payments to the franchisor (initial franchise fee, ongoing royalties, and other fees), sales etc.
- B) Financial: cost and profit related performance metrics (net profit, earnings before taxes, ROI measurement and other measures that count with investments by both franchisors and franchisees), also all indicators that influence both revenues and cost sides of franchising businesses.
- C) Non-financial performance measures – being more “soft” focused, customer oriented, employee oriented – potentially corresponding with measures of the three non-financial perspectives of the BSC (customer, internal process, learning and growth).

Figure 1 displays the three groups of performance measures introduced as those being used most frequently in franchising companies by various authors and found in several companies' annual reports.

A) Financial: revenue related performance metrics	B) Financial: cost and profit related performance metrics	C) Non-financial performance measures
Outlet revenues Income from entry franchising fees Income from royalties Sales Sales per square metre Net revenues Net revenue per worker Market share	Growth of the franchise system The total number of outlets Opening new outlets / year Profitability of individual outlets Turnover Profitability Growth Accounting profit (ROA average) Annual increase in sales (growth in sales) Market performance	Productivity Customer satisfaction Customer value Customer loyalty Customer retention Sensitivity to change and innovation Competitiveness of purchasing and supply conditions Employee satisfaction Employee turnover Employee retention Nature of organisationl culture Technology innovation Organisation learning

Source: Own research

Fig. 1: Performance measures used in franchising

3 Data and methodology

In accordance with the statistics report of the European Franchise Federation [18], there were approx. 9 970 brands estimated operating in 20 countries of the EU, where data were collected in 2010 for the last time. This number counts the number of brands, not companies, where some companies/corporations have several brands. Therefore the estimated number of franchising companies operating currently in EU is 9 thousand, which make the population of this study.

Multi-stage sampling was used to select the sample for the empirical research. The sample has been selected in two successive stages. First, there was a non-random sample selected, that reduced the population to 2 500 franchising companies. Units were selected purposefully in accordance with few criteria applied:

- a) franchising companies using the “business-format” franchising (this means whole concept and know-how is shared, not just resale of goods);
- b) franchising companies operating in retail and services;
- c) franchisor originates either in the EU or the USA;
- d) franchising system represented by owned- or franchisee business units in at least two EU countries (multinational scope of the franchise).

In the second step, there has been a random selection conducted, which has provided a list of 1000 franchising systems. These units have been addressed by sending them the research questionnaire. The questionnaire was accessible online based on a link sent to an e-mail of the franchising company executive office. The fieldwork was carried out between the months September 2012 and April 2013.

There were 382 questionnaires that returned back, out of these 374 questionnaires could be considered as valid (answers were complete and correct) and could be used for further data analysis. The Table 1 shows the distribution of business activity of those companies:

Tab. 1: *Distribution of the responding units from the survey by business activity*

Sector	Industry - field of business activity	Sample count	Percentage	
Services	Automobile renting (car rental)	12		
	Building and construction	4		
	Business products and services	7		
	Car wash and cleaning	5		
	Cleaning and laundry	9		
	Computer, electronic and internet services	6		
	Courier	9		
	Education	14		
	Fast food and coffee shops	29		
	Fitness and wellness	7		
	Hairstyling and cosmetics	9		
	Health and beauty	13		
	Home services - cleaing and repair	8		
	Hotels	18		
	Photo	11		
	Real estates	21		
	Restaurants	23		
	Senior care	5		
	Travel	8		
		Sub-total in services	218	58%
Retail	Bakery and confectionery	19		
	Clothing and footwear	32		
	Flower shops	13		
	Food - convenience stores	18		
	Furniture	7		
	Gardening products and DIY	11		
	Other retail	8		
	Pharmacies	14		
	Specialist shops	5		
	Supermarkets	23		
	Wine and gourmet shops	6		
		Sub-total in retail	156	42%
		Total	374	100%

Source: Own research

Performance may be analysed from the point of view of the franchisee, the franchisor, workers, customers and the company as a whole. The metrics used for different stakeholders may be different. In this study the performance has been analysed from the viewpoint of the franchising company as a whole but represented by the franchisor, as the one who leads the system. Therefore respondents addressed are representatives of the franchising system executives from franchise headquarter offices.

In order to complete the questionnaire, the franchising companies, in the first section, had to answer, whether they:

- 1) do have a performance measurement system in place, defined as a unified system for monitoring a defined set of metrics and number of specific indicators;
- 2) do monitor and measure specific indicators presented in the lists of the three groups (A, B, C) in their performance measurement system, two of them containing financial and one non-financial indicators;
- 3) do regard their own system of performance measurement as satisfactory or would see a room for improvement (this evaluation was made based on assessing 5 statements on the scale from 1 to 7, with 1 standing for “absolutely satisfactory” and 7 for “a lot to improve”).

In the second step, franchising companies were answering questions specifically related to the use of the Balanced Scorecard method:

- 1) whether they are already using the Balanced Scorecard method as a performance measurement tool;
- 2) whether they see the Balanced Scorecard as an appropriate tool for measurement of their franchising system performance that is (in case they use BSC) or could (in case they don't use BSC) be benefiting. In this sense, for companies that don't use the BSC, it was introduced and described briefly, highlighting the fact of comprising both financial and non-financial indicators in four perspectives – financial, customer, internal processes and learning and growth.

4 Research results

Selected results of the two steps of the empirical research will be presented. As presented already in the Table 1, the answers of respondents will be divided and presented in two sub-groups – companies representing services and retail, as there were interesting differences observed between these two sample groups.

Table 2 presents results of the query on the current status across franchising companies, where they were asked whether they had a unified performance measurement system in place.

Tab. 2: *The current status – unified performance measurement system in place*

Performance measurement system in place in the franchising company			
Sector	YES	NO	
Services	154	64	218
Retail	93	63	156
Total	247	127	374

Source: Own research

Table 3 displays counts of answers where respondents were selecting indicators they currently measure in their company. Once they had selected at least two items from one list (A, B or C), their answer was counted as 1 for the respective list of measures. Respondents could select indicators from one, two or all three group lists.

Tab. 3: *Performance indicators monitored and measured across franchising systems*

Performance indicators monitored and measured across franchising systems			
Sector	A - financial	B - financial	C - non-financial
Services	176	143	106
Retail	123	101	62
Total	299	244	168

Source: Own research

Table 4 shows the results of the query on the opinion and perception of own performance measurement system used by the companies. Again, in this table the responses are divided by sectors of services and retail. The results clearly indicate that franchising companies in the service sector do perceive their performance measurement much more as “there is a room for improvement” than “satisfactory”. In the retail sector, there is much greater balance in the expression of satisfaction with the current system and perceiving it as an area that could be improved.

Tab. 4: Results of query on the opinion on own performance measurement system

Performance measurement system in the company regarded as			
Sector	Satisfactory (Mean rated 1-3,5)	Room for improvement (Mean rated 3,6-7)	
Services	35	183	218
Retail	76	80	156
Total	111	263	374

Source: Own research

Answers to the question on current use of the Balanced Scorecard method in the franchising systems has provided interesting results. The survey answers were affirmative (i.e. “Yes, Balanced Scorecard is implemented and used in our company.”) in 16 cases only. This means, only 4.27 per cent of franchising companies in Europe currently use this method. All the other respondents gave a negative answer. This finding is contradicting to what literature proposes [13].

Interesting findings were also provided with regards to the last question of the questionnaire.

Tab. 5: Results of query on the opinion on Balanced Scorecard

Balanced Scorecard regarded as appropriate and benefiting					
Sector	YES	Percentage	NO	Percentage	Total count
Services	189	87%	29	13%	218
Retail	98	63%	58	37%	156
Total	287	77%	87	23%	374

Source: Own research

The results displayed in Table 5 show opinion difference, depending on whether the Balanced Scorecard is (for the 16 companies that stated its current use), or is potentially (those that don't use it) an appropriate tool for performance measurement in franchising companies, between the two sectors – services and retail. As this area was the main focus of the research, the hypothesis test of relative frequencies was performed to verify if there exists statistically significant difference between these two sub-groups of the sample.

Calculation was performed using the Statgraphics software for running the hypothesis testing comparing relative frequencies in two samples, i.e. the subgroups of service and retail, where respective franchising companies are active.

The sample proportions are 0.87 and 0.63, sample sizes are 218 and 156 respectively.

Approximate 95.0% confidence interval for the difference between proportions of affirmative answers to the opinion on the appropriateness of the Balanced Scorecard method in franchising of the two sub-groups – companies from the sector of services (n1) and the sector of retail (n2) is defined by values: (15.2% ; 32.8%).

Null hypothesis H0: $\pi_1 = \pi_2$, i.e. there is no difference between proportions = 0.0;

Alternative hypothesis H1: $\pi_1 > \pi_2$, i.e. (greater than)

Computed z statistic = 5.43733

P-Value = 2.71053E-8

Conclusion: We will reject the null hypothesis for alpha = 0.05.

The analysis presents the results of performing a hypothesis test concerning the difference between the two sample proportions. In the first sample of 218 observations, the sample proportion equals 0.87. In the second sample of 156 observations, the sample proportion equals 0.63. Since the P-value for the test is less than 0,05, the null hypothesis is rejected at the 95.0% confidence level. We can state that the results show statistically significant

difference in answers from the two research subgroups – service and retail franchising companies.

5 Findings and discussion

Various aspects of the performance of franchise systems shall be taken into account when specifying their metrics. In reality, not only the amount of elements or indicators that franchising companies measure differs, but also a difference exists as types of data and metrics are considered to be relevant for measuring the performance. Difference between service and retail franchising companies has been found and also proven to be statistically significant when it gets to the opinion on potential use, appropriateness and perceived benefit of the Balanced Scorecard used, or to be used, as a performance measurement tool in franchising. There is evidence of vast diversity, in how franchising companies work with measures, a high number of companies probably only await implementing some systematic approach, and those who already have systems in place still see room for improvement. In correspondence with opinions stated in literature, the organization's high level strategic objectives and measures must be translated into objectives and measures for operating units and individuals. [11]

6 Further research and managerial implications

There are several areas that can be suggested for further research and managerial implications. Developing methodology, suggestions and recommendations of BSC measures for franchising companies will be the aim of further research of the author and subject of her dissertation thesis. The main research questions will be what performance data should be tracked in order to ensure the best possible performance. Further work of the author on managerial implications would be aimed at: 1) Using the four perspectives of the BSC and its translating specifically into the franchising company's vision and strategy + introducing a methodology how a franchising company can build a strategic management system using the BSC method (as suggested by Kaplan and Norton [11]). 2) In dialogs with executives of franchising companies the author would define up to four times five performance measures (five indicators in each of the four perspectives of the BSC) in correspondence with current company objectives and set targets for each measure, in order to prepare a methodology for the Balanced Scorecard implementation in franchising in practice, including a suggested template of a Franchisee and Franchisor BSC.

Conclusion

This paper discussed the topic of performance measurement in franchising companies and presented the results of the empirical research conducted among franchising companies in the EU. The companies were requested to provide information on how they measure performance and evaluate success, if they had any systems in place, what kind of indicators they monitor and measure and if they use the Balanced Scorecard method or how they would perceive its potential use and appropriateness. Research questions provided answers dividing the respondents by field of their franchising activity that belong to two subgroups or sectors – services and retail. This paper analysed whether there exists any difference between the way in which performance is measured in these two sub-groups of franchising companies. This paper also analysed whether franchising companies assess the BSC method as a valuable and appropriate method to measure performance and evaluate success. With this aim a survey was conducted on a sample of different franchising systems operating in the European Union which provided back 374 valid questionnaires. The findings indicate that the status of performance measurement in franchising is very variable. Majority of systems only focuses

on few KPIs and metrics used, mainly in financial perspective, however large number of franchising systems admit that there is a gap and room for improvement in performance measurement and if a more sophisticated method is applied it would be beneficial for long-term success evaluation. Balanced Scorecard method is known theoretically, not very much used in practice in franchising though, however its benefits and value based on the fact of focusing on both financial and non-financial measures, are clearly realized and seen, mostly by the companies from service industry, less by companies from the retail sector.

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MĚŘENÍ VÝKONNOSTI VE FRANCHISINGOVÝCH FIRMÁCH A METODA BALANCED SCORECARD

Cílem příspěvku je identifikovat, jaké typy metrik používají franchisingové firmy k měření výkonnosti. V teoretické části jsou představena stanoviska několika autorů, kteří se shodují na tom, že způsoby a systémy, jakými franchisingové firmy měří svou výkonnost, se velmi liší, kdy mnoho firem naprosto postrádá nějaký jednotný a systematický přístup. Na druhé straně několik autorů zmiňuje vhodnost a doporučuje použít ve franchisingu metodu Balanced Scorecard. Autorka provedla empirický průzkum na toto téma mezi franchisingovými firmami formou online dotazování, jehož výsledkem bylo zjištění, že skutečně způsoby měření výkonnosti se mezi firmami značně liší a nejčastěji se zaměřují pouze na finanční měřítka. Druhá část průzkumu se věnovala metodě Balanced Scorecard, kde bylo zjištěno, že se používá jen zřídka, přestože si firmy, a to především z oblasti služeb, uvědomují její vhodnost a přínos, a to hlavně z důvodu sledování jak finančních tak nefinančních indikátorů.

PERFORMANCE-MESSUNG IN FRANCHISING-UNTERNEHMEN UND DIE BALANCED-SCORECARD-METHODE

Hauptthema dieses Artikels ist die Performance-Messung in Franchising-Unternehmen. Dabei wird untersucht, welche Metriken internationale Franchising-Unternehmen anwenden. Im theoretischen Teil werden die Standpunkte der verschiedenen Autoren kurz vorgestellt. Diese zeigen, dass die Möglichkeiten für Franchising-Systeme, ihre Leistung zu messen, sehr vielfältig sind. Bei vielen Unternehmen fehlt eine einheitliche und systematische Vorgehensweise. Auf der anderen Seite empfehlen einige Autoren den Einsatz der Balanced-Scorecard-Methode als geeignetes Performance-Messverfahren. Vom Autor wurde zu diesem Thema eine empirische Forschung unter den internationalen Franchising-Systemen in Form von E-Mail und Online-Fragebogen durchgeführt, mit dem Ergebnis, dass die Performance-Messung wirklich ein Gebiet mit sehr unterschiedlichen Ansätzen bei den einzelnen Unternehmen ist. Der zweite Teil der Forschung hat als Schwerpunkt den Einsatz der Balanced Scorecard und zeigt, dass diese Methode sehr selten in der Praxis verwendet wird, obwohl viele Unternehmen die Vorteile bei der Bewertung sowohl finanzieller als auch nicht-finanzieller Perspektiven durchaus erkannt haben.

POMIAR EFEKTYWNOŚCI W FIRMACH FRANCHISINGOWYCH A METODA BALANCED SCORECARD

Celem artykułu jest wskazanie wskaźników stosowanych przez firmy franchisingowe do pomiaru efektywności. W części teoretycznej przedstawiono opinie różnych autorów, którzy są zgodni co do tego, że sposoby i metody stosowane przez firmy franchisingowe do pomiaru ich efektywności są bardzo różne a w wielu firmach całkowicie brak jednolitego systemowego podejścia. Z drugiej strony niektórzy autorzy wskazują i rekomendują stosowanie w franchisingu metody Balanced Scorecard. Badania empiryczne przeprowadzone w tym zakresie przez autora w drodze ankiety online wśród firm franchisingowych wskazują, że sposoby pomiaru efektywności rzeczywiście bardzo się między firmami różnią, koncentrując się najczęściej tylko na miernikach finansowych. Druga część przeprowadzonych badań skupiała się na metodzie Balanced Scorecard i wskazała, że metoda ta jest bardzo rzadko stosowana w praktyce, chociaż firmy, w szczególności z branży usługowej, świadome są jej adekwatności i przydatności, przede wszystkim ze względu na monitorowanie wskaźników zarówno finansowych, jak i niefinansowych.