

C. Relating Context: (Context: Content): Content Devolution to the Balanced Scorecard's - Four Perspectives

The foregoing contextual translations set up [context: (context: content): content] devolution. Q.v., Table 5.4, [Context: (Context: Content): Content]: Kaplan and Norton Balanced Scorecard Perspectives.

Management	Context Position	(Context: Content) Position	Content Position	Kaplan and Norton Balanced Scorecard Perspective
Executive _Q Policy Management	<p>{{(EO_{XT}, I_R-IND, E_XENT, I_R-Unit), (E_{XS}PMGR: E_{XT}PMP)}:</p> <p>[(EO_{XT}, I_R-IND, E_XENT, I_R-Unit), (E_{XT}PMP: E_{XT}PMGR)}]:</p> <p>{{(EO_{DP,XQ}, I_R-IND, E_X-ENT, I_R-Unit), (E_{XT}PMGR: E_{XQ}PMP)}:</p> <p>[(EO_{DP,XQ}, I_R-IND, E_X-ENT, I_R-Unit), (E_{XQ}PMP: E_{XQ}PMGR)}]:</p>	<p>[(EO_{DP,XQ}, I_R-IND, E_X-ENT, I_R-Unit), (E_{XT}PMGR: E_{XQ}PMP)}:</p> <p>[(EO_{DP,XQ}, I_R-IND, E_X-ENT, I_R-Unit), (E_{XQ}PMP: E_{XQ}PMGR)}]</p>	<p>(EO_{DP,XQ}, I_R-IND, E_X-ENT, I_R-Unit)</p> <p>E_{XQ}PMGR</p>	---
Strategic Policy Management	<p>{{(EO_{DP,XQ}, I_R-IND, E_X-ENT, I_R-Unit), (E_{XT}PMGR: E_{XQ}PMP)}:</p> <p>[(EO_{DP,XQ}, I_R-IND, E_X-ENT, I_R-Unit), (E_{XQ}PMP: E_{XQ}PMGR)}]:</p> <p>{{(EO_{DS}, I_A-IND, E_X-ENT, I_R-Unit), (E_{XQ}PMGR: STPMP)}:</p> <p>[(EO_{DS}, I_A-IND, E_X-ENT, I_R-Unit), (SPMP: SPMGR)}]</p>	<p>[(EO_{DS}, I_A-IND, E_X-ENT, I_R-Unit), (E_{XQ}PMGR: STPMP)}:</p> <p>[(EO_{DS}, I_A-IND, E_X-ENT, I_R-Unit), (SPMP: SPMGR)}]</p>	<p>(EO_{DS}, I_A-IND, E_X-ENT, I_R-Unit)</p> <p>SPMGR</p>	Learning and Growth
Tactical Policy Management	<p>{{(EO_{DS}, I_A-IND, E_X-ENT, I_R-Unit), (SSPMGR: SPMP)}:</p> <p>[(EO_{DS}, I_A-IND, E_X-ENT, I_R-Unit), (SPMP: SPMGR)}]:</p> <p>{{(EO_{DT}, I_A-IND, I_A-ENT, I_R-Unit), (SPMGR: TPMP)}:</p> <p>[(EO_{DT}, I_A-IND, I_A-ENT, I_R-Unit), (TPMP: TPMGR)}]</p>	<p>[(EO_{DT}, I_A-IND, I_A-ENT, I_R-Unit), (SPMGR: TPMP)}:</p> <p>[(EO_{DT}, I_A-IND, I_A-ENT, I_R-Unit), (TPMP: TPMGR)}]</p>	<p>(EO_{DT}, I_A-IND, I_A-ENT, I_R-Unit)</p> <p>TPMGR</p>	Internal Business Processes
Entrepreneurial Policy Management	<p>{{(EO_{DT}, I_A-IND, I_A-ENT, I_R-Unit), (SPMGR: TPMP)}:</p> <p>[(EO_{DT}, I_A-IND, I_A-ENT, I_R-Unit), (TPMP: TPMGR)}]:</p> <p>{{(EO_{DQ}, I_A-IND, I_A-ENT, I_A-Unit), (TPMGR: E_NPMP)}:</p> <p>[(EO_{DQ}, I_A-IND, I_A-ENT, I_A-Unit), (E_NPMP: E_NPMGR)}]</p>	<p>[(EO_{DQ}, I_A-IND, I_A-ENT, I_A-Unit), (TPMGR: E_NPMP)}:</p> <p>[(EO_{DQ}, I_A-IND, I_A-ENT, I_A-Unit), (E_NPMP: E_NPMGR)}]</p>	<p>(EO_{DQ}, I_A-IND, I_A-ENT, I_A-Unit)</p> <p>E_NPMGR</p>	Financial and Customer's

Table 5.4
[Context: (Context: Content): Content]: Kaplan and Norton Balanced Scorecard Perspectives

Ordered Model Processes, Reference Declaration and the Economic Organization

The content statements ultimately explain extant Balanced Scorecard perspectives, facilitate reformulating the Learning and Growth Perspective and facilitate supplanting Kaplan and Norton's initial Balanced Scorecard perspectives with the social policy perspective, to wit:

Management	Kaplan and Norton Balanced Scorecard Perspective	Content Position	Kaplan and Norton Balanced Scorecard Perspective Explanation	Supplanted Kaplan and Norton Balanced Scorecard Perspective Explanation
Executive _Q Policy Management	---	(EO _{DP,XQ} , I _R -IND, E _X -ENT, I _R -Unit) E _{XQ} PMGR	---	The Pareto-Optimal [(Rev-Max, Customer's Perspective) and (Cost-Min, Shareholders' Perspective)] of the Inter-Industry, Extra-Entity, Inter-Unit Endogenous Economic Organization Management Policy as reflected in the Pareto-Optimal [(Rev-Max, Customer's Perspective) or (Cost-Min, Shareholders' Perspective)] of the Intra-Industry, Intra-Entity, Intra-Unit Exogenous Economic Organization's Entrepreneurial Management Policy
Strategic Policy Management	Learning and Growth	(EO _{DS} , I _A -IND, E _X -ENT, I _R -Unit) SPMGR	The priorities to create a climate that supports organizational change, innovation, and growth	The Pareto-Optimal [(Rev-Max, Customer's Perspective) and (Cost-Min, Shareholders' Perspective)] reflected in the Intra-Industry, Extra-Entity, Inter-Unit Endogenous Economic Organization's Management Policy
Tactical Policy Management	Internal Business Processes	(EO _{DT} , I _A -IND, I _A -ENT, I _R -Unit) TPMGR	The strategic processes for various business processes that create customer and shareholder satisfaction	The Pareto-Optimal [(Rev-Max, Customer's Perspective) and (Cost-Min, Shareholders' Perspective)] reflected in the Intra-Industry, Intra-Entity, Inter-Unit Endogenous Economic Organization's Management Policy
Entrepreneurial Policy Management	Financial and Customer's	(EO _{DQ} , I _A -IND, I _A -ENT, I _A -Unit) E _N PMGR	The strategy for creating value and differentiation from the perspective of the customer or The strategy for growth, profitability, and risk viewed from the perspective of the shareholder	The Pareto-Optimal [(Rev-Max, Customer's Perspective) or (Cost-Min, Shareholders' Perspective)] reflected in the Intra-Industry, Intra-Entity, Intra-Unit Endogenous Economic Organization's Management Policy

Table 5.5
Reformulated and Supplanted
Kaplan and Norton Balanced Scorecard Perspectives

Understanding that threshold context accommodates first instance extra-entity ECSP derivation abets reformulating Kaplan and Norton's Learning and Growth Perspective in an objective reference statement. And, understanding threshold social policy transactions involve exogenous economic organization adoption of Pareto-Optimal (Rev-Max, Customer's Perspective) and (Cost-Min, Shareholders' Perspective) endogenous economic organization management policies abets supplanting Kaplan and Norton's Balanced Scorecard Perspectives with necessary and essential (exogenous-position, exogenous-perspective) objective reference-based social policy perspectives.

VIII CONCLUSION

This paper makes several contributions to the Balanced Scorecard academic literature by investigating the Balanced Scorecard Perspectives in the scripture writers' social choice theory model setting. First, it explains the Balanced Scorecard's acclaim to-date as a matter of (subjective: objective) reference transition. Second, it reformulates Kaplan and Norton's Balanced Scorecard Learning and Growth Perspective by characterizing it as a first instance context perspective where strategy formulation is first instance extra-entity defined. Third, it supplants Kaplan and Norton's Balanced Scorecard with the missing concept of the (exogenous-position, exogenous-perspective) objective reference-based social policy perspective.

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