

Resource Allocation with the Use of the Balanced Scorecard and the Triple Bottom Line in Education

Chi Hong Nguyen

Email: nguyenhongchi@yahoo.com

Key words: resource allocation, strategic planning and management, values-based approach, the Balanced Scorecard (BSC), the Triple Bottom Line (TBL)

Resource Allocation with the Use of the Balanced Scorecard and the Triple Bottom Line in Education

Chi Hong Nguyen

Abstract

In terms of the economic bottom line, effective school leaders are now supposed to pay close attention to two central tasks which involve managing resources and devising operational strategies in their action plans. Taking a postmodern viewpoint, the first part of this paper aims to discuss the significance of resource allocation in education and the necessity for competing priorities over what needs to be reviewed and done appropriately in the new organization. This part establishes a solid background for a further discussion on the evolving process of business techniques in resource allocation, which begins with strategic planning and then moves onto strategic thinking, values-based approach, metastrategic management and appreciative inquiry. A critical portion of this paper which is concerned with practical strategic management techniques examines the uses of the Balanced Scorecard and the Triple Bottom Line in school management with an investigation into the complementary relationship between the two terms in educational settings. It is mainly argued throughout this analysis that there needs to be a better understanding of the members' values and beliefs in educational leadership.

Introduction

Schools are now viewed as organizations (Christie & Lingard, 2001; Senge, 1996) which provide people with adequate knowledge and full development in aesthetic, intellectual, physical, spiritual, emotional, social and moral values (Willcocks, 1981). School leaders are then supposed to do the two main tasks related to managing resources and devising operational strategies. In terms of resource management and strategic management, the first part of this paper discusses the significance of resource allocation in education and the necessity for competing priorities over what needs to be reviewed and done urgently and appropriately in the emerging new organization. The next section is a critical analysis of the evolving process of business techniques in resource allocation, which begins with strategic planning and then moves onto strategic thinking, values-based approach, metastrategic management and appreciative inquiry. The last part of this essay which is engaged with practical strategic management techniques presents the uses of the Balanced Scorecard and the Triple Bottom Line in school management, and investigates the complementary relationship between these two terms in educational settings. It is mainly argued throughout this paper that a better understanding of the members' values and beliefs needs to be paid proper attention in educational leadership.

A Brief Overview of the New Organization in Education

The fact that the world has experienced many striking events since the 1980s presents both opportunities and challenges to many educational aspects in this new

millennium as Limerick, Cunnington and Crowther (1998) point out that the set of issues in the 1980s is not the same as that of the 1990s which is, in turn, not similar to that of the 2000s. The differences form a paradigm of discontinuous changes where change even turns to be changeable, unpredictable and uncertain itself (Bennis & Nanus, 1985; Law & Glover, 2000; Lim & Daft, 2004; Limerick et al., 1998). This new time urges people to learn how to be able to live with chaos and to reflect on experiences in such a continually learning organization not only for their own edification and professional development but also for their business survival. The learning organization must be, therefore, able to expand its capacity to create its future and to develop generative learning which enhances its ability to innovate and to become creative itself (Senge, 1990).

Moreover, many parts of the world seem to be shrunk into a global village where boundaries are lifted away while individual identities are still trying to be maintained. As one Vietnamese saying goes, *“One tree cannot make a forest, but three trees can build up a high mountain”*, networking and forming alliances in business hence become definitely vital as people enter this post-corporate world (Limerick et al., 1998). Also, in terms of organizational structures, decentralization and empowerment are popularly concerned. Smaller elements of a large organization which tends to be chunked into differently connected units for more effective operations with less bureaucratic and bulky administration systems need to be given a larger amount of power and autonomy to network and collaborate with others internally to become better able to gain more strength and with external agents to form partnerships. Being more organic in nature, organizational borders seem to be permeable for the sake of networking and collaboration. The organization has to be socially sustainable in the sense that it must stay within the social fabric to draw its strengths (Limerick et al., 1998; Senge, 1990) and within effective networks to provide a “superior form of the organization” in the new times (Limerick et al., 1998, p. 62). In order to form and work in effective networks, an employee-centered management approach needs to be maintained as leaders have to call for and encourage commitment from employees who should be informed of the organization’s visions, strategies and values, and given support when necessary (Moonen & Voogt, 1998.). In such a so-called borderless and flexible organization, unlike bureaucratic organizations, networks which should take the full involvement of employees are organized around the interests and needs of the participants and its customers (Lieberman, 2000) with a humanistic and participant-centred approach. The system then becomes organic with the management substance being about people, not solely about task completion.

Within this postmodern time, the new organization, in terms of educational settings, has to deal with new challenges arising from the discontinuous change paradigm. For instance, with the Baby Boom phenomenon after World War II, governments invested heavily in the universal expansion of elementary and then secondary education (Levin, 2001), and vocational and tertiary education was developed dramatically to meet the employment demand in the industrial age. Nevertheless, we are now entering the information age when the knowledge of the former era seems not much applicable while social intellectual demands become more soaring than ever. Furthermore, according to neoliberalists, governments’ funds have begun to face serious financial limits, and they cannot always subsidize their educational systems as much as before. Financial autonomy is then insisted to let

schools earn and manage resources by themselves while state funding is not always equal among public, private and semi-private sectors anymore. Third, the process of globalization also affects the emergence of the new organization (Limerick et al., 1998; Robbins & Barnwell, 2002). Christie and Sidhu (2002) define globalization as flows of goods, capital, and people which may be either malign or benign, bringing benefits to certain groups of people and disadvantages to others at the same time (Lingard et al., 2003). This process, which challenges almost any sort of leadership, also originates from and is strengthened by the advances in technology, digitalization and global communication (Graetz, 2000). When countries and people come closer in the discourse of economic globalization, quality of work and amount of production with scarce resources must be placed in the front of international competition for the satisfaction of various customers. In fact, external factors like “new technology and flows of immigration” (Fullan & Stiegelbauer, 1991, p. 17) can also be considered as sources leading to changes in curricula, teaching methods, staff and resource management types. Especially with the flows of globalisation and internationalisation, on the one hand, an inevitable gap between pupils and teachers from advantaged backgrounds and those from disadvantaged groups leads to unequal scholastic achievement which causes trouble to those from the latter cohort in accumulating “cultural capital” in the institutionalised state of educational qualifications (Bourdieu, 1997, p. 243). This sad reality poses the question of equality in educational leadership. On the other hand, the issues of educational quality and administration that are required to comply with global standards or regulations are also concerned.

In brief, these above issues strike some immediate concerns at the management level. First, the operation of an organization has to be set in close relation to other units on a larger scale. The use of resources of one business may be at the expense of others, so ethical considerations must be always taken into account. Second, profit, which has traditionally been the bottom line for business, is not the sole performance measure anymore. In fact, there has been a shift in thinking of business performance including a focus on achieving an awareness of social and environmental impacts in a co-existent link with stakeholders. Third, the new organization is viewed as a vehicle which individuals may take to work towards goal achievement (Bredenkamp, 2002; Huczynski & Buchanan, 1991), so in terms of organizational culture management leaders need to identify existing attitudes and beliefs within the organization to nurture employees’ commitment (Sashkin, 1997). As a consequence, invitational and transformational leadership is recommended because leaders and managers need to transcend values and create shared visions to deal with discontinuous change and to meet various customers’ demands. Also, managers have to facilitate unrelenting learning and professional development within the organization by using the available internal resources and exploiting external logistic supplies and funds from stakeholders. New technologies and rapid change may urge organizations to create communities of practice and learning and to develop the transfer of knowledge in this “knowledge society” (Drucker, 1994, p. 12). Therefore, the new organization must have the ability to handle change and continually change their organizational structures and internal operation processes to conform to feedback with the surrounding environment.

Resource Allocation in Education

Resource allocation is one of the challenging tasks that schools face, whether they are in the early stage of a reform effort or are simply trying to sustain economic improvements. According to Law and Glover (2000), resource and financial management in education must be geared to facilitate learning and educational achievement because the ultimate goal of education is to maximize students' learning (Christie & Lingard, 2001; Lingard et al., 2003). What is more, according to Mazzeo (2003), in order to promote student learning, educational leaders mostly have to be responsible for doing three tasks of an entrepreneur who places a strong focus on instructional improvement and protecting teachers from the intrusions of the outside environment, an organizer who innovates instructional strategies to improve teaching, and an instructional leader who improves school performance by interpreting the data of students' performances, managing time and financial resources for professional development. Yet, classroom teachers tend to show limited interest in financial management. In their view, it is the leadership responsibility to maintain their healthy financial status quo, and so principals tend not to seek teachers' involvement in or consensus on general budgeting processes except for resourcing the curriculum and keeping them informed of the school's financial situation (Law & Glover, 2000). This fact turns to be completely true in Vietnam, where it is generally assumed and widely accepted that classroom teachers' central task is to teach, but not to involve in school management. It may partly result from Confucian philosophy, which influences the way employees interact at work with a tendency to follow and accept to do what they are told to do (Crawford, 1966). The main doctrine of Confucianism is to train its followers in generous giving, traditional rituals, family order, loyalty, respect for superiors and for the aged, and principled flexibility in advising rulers (Kaizuka, 1956). Consequently, being obedient to immediate leaders from a higher authority is seen as a sign of a good employee's character.

With the recent trend in school empowerment, schools can enjoy more autonomy in their resource management, but they simultaneously have to face more regulations, advice, and accountability defined by laws and rights established by higher management authorities that constrain their self-management and decisions (Simkins, 1997). Yet, schools that have authority over their budgets are able to sustain improvement efforts because they can direct money to support prioritized goals and programs (Klein, Medrich, & Perez-Ferreiro, 1996; Odden & Archibald, 2000). In fact, an efficient school is defined as the one which can provide value for money by making good use of its available resources to gain the best learning outcomes (*Ofsted*, 1995). Research has also shown that good resource management strategies usually result in good learning outcomes which are considered as the ultimate goal of schools (Caldwell, 1998; Vignoles et al., 2000). Therefore, prioritizing and decision-making processes are definitely the two important steps in management.

Law and Glover (2000) suggest that the four aspects of resource allocation including economy, effectiveness, efficiency, and equity should be taken into account. Educational leaders should envisage an organizational development plan with existing resources in mind and consider appropriate demands for greater funding (Everard & Morris, 1996, cited in Law & Glover, 2000). It is usually recommended that school leaders regularly pay close attention to finance, human, and time resources (Wall & Sellers, 2002). In the financial perspective, successful schools should be aware of the importance of stakeholders' and the community's financial support. In order to strengthen this relationship, schools have to be financially transparent and help

community members understand their goals and programs. Also, aiming to accomplish their missions in the long run, schools must point out the possible benefits of supporting them that can benefit the stakeholders on return. Both parties must be highly aware that education contributes a life-and-death strength to the economic vitality of the whole community and society's development; yet ethically speaking, financial support given to schools should be viewed as an investment rather than as a donation. In addition, in terms of capacity building, Miles and Darling-Hammond (1998) emphasize that allocating time for collaborative planning and professional development can energize staff around shared goals for improvement and better instructional ability which, in turns, enhances student achievement. In fact, time is one of the operational challenges that organizations in the new times have to learn to deal with (Dwyer, 2004). Discontinuous change which is hardly predicted nowadays often requires leaders to think across a longer period of time. These three aspects of resources, in fact, share similarities with the financial and learning and growth perspectives of the Balanced Scorecard developed by Kaplan and Norton (1996) with the purpose to help managers establish a framework that links the organization's financial bottom line with a set of performance drivers, which will be discussed later in this paper.

Taking ethical concerns even further, Elkington (1997) addresses the importance of putting social equality, environmental justice, and business ethics into proper consideration. Financial and physical aspects are not the only performance indicators that businesses have to focus on; natural, human, and social capital should be paid careful attention as well. In fact, it has become a common trend that businesses now pay close attention to exploiting and reserving scarce resources, and in some way, they are practicing the Maori phrase "*Kaitiakitanga*", which means guardianship and stewardship of the land and resources. Traditionally, capital with two forms: physical capital (infrastructure) and financial capital are viewed as a factor used to support and maximize production. Moreover, as we enter the new global knowledge economy (Drucker, 1994), there needs to be more understanding of human capital including individuals' intellectual, experience, skills, and knowledge that play the key role in designing and controlling adequate infrastructure such as machines and techniques for production. Natural capital is more than physical capital in the sense that the infrastructure of an organization can add moral values to other people's perceptions about the business. In education, social capital which comprises of students' learning outcomes and other awards in teaching that schools have can create a good impression about the institutions.

All the kinds of capital discussed above pose the central question to school leadership and management about the prioritization and management of resources. There are certain aspects that schools need to focus on within the range of their existing resources and future funds which might turn to be limited when more autonomy and decentralization are applied. School leaders need to have plans which should also be aligned with the framework set out by higher levels like the government or Ministry and Department of Education and Training. Strategic planning is always used as an effective tool to direct organizations to follow a set path and to create their own operational plans to achieve the defined goals.

From Strategic Planning to Strategic Thinking and Management

According to Armstrong (1990) and Kheng-Hor and Munro-Smith (1999), strategic planning is an analytic management tool which reviews an organization as a whole in relation to its environment with a future-oriented approach. It is a process which provides direction and meaning to the organization's daily operations with decisions made at present (Romney, 1996) together with the involvement of staff in the organization (Kheng-Hor & Munro-Smith, 1999). The two main functions of strategic planning are to develop a route the company can follow and to facilitate the adaptation of the organization to environmental changes (Armstrong, 1990). It involves the formulation of specific strategies for operational plans to achieve certain goals. Mintzberg (1994) argues that strategic planning is about an analysis which tends to break down a goal into steps, designs how the steps are implemented, and estimates anticipated consequences of each step. However, within this discontinuous era, predicting discontinuities like technological innovation and terrorism, both of which have great impacts on customer acquisition and retention of schools, is very difficult. Automatically and blindly following a set plan is not always the best way in business operations; there must be some extent of flexibility, intuition, and creativity. In other words, "plans are nothing, but planning is everything" (Kheng-Hor & Munro-Smith, 1999, p. 21). Mintzberg (1994) goes even further to define strategic thinking which is about a synthesis strategy using intuition and creativity to formulate an integrated perspective of where the organization should be heading. Formalizing a strategy implies a sequence from an analysis to procedure and to action. Therefore, the process of strategy-making includes experiments and learning of all the information sources and "synthesizing that learning into a vision of the direction the business should pursue" (ibid., p. 107). Strategic thinking is also about making assessment of an existing plan by gaining the three key ideas: a defined purpose, an understanding of the environment and forces that may impede or enhance the fulfilment of that purpose, and creativity in developing effective responses to those forces. The ability to understand the forces from the environment requires leaders to develop strategic management which entails attention to the big picture at the corporate level (Kheng-Hor & Munro-Smith, 1999) and the willingness to adapt to changing circumstances. In fact, strategic management is adaptive and keeps the organization relevant in this dynamic time. However, leaders should not get rid of strategic planning because it is really helpful to managers who do not have time to create a vision, to those whose culture is to follow, and to organizations which are sinking down and need a "salvage tug" to drag them safely to a port. Also, strategic planning aligns and ensures members of the organization to work towards to the same set goal, and it involves preparing the best way to respond to the environment by setting out clear goals and approaches to achieve them as specified in the organization's mission statement. Yet, it must be noted that designing a plan also depends on individuals' characteristics. For example, left-handed planners are good at using brain-intuition and thinking strategically with their creativity while right-handed planners are more logical and rational with strategic plans (Mintzberg, 1994).

Metastrategic Management, Values-Based Approach, and Appreciative Inquiry

A problem with strategic planning is that implementation sometimes does not act in accordance with planning. In fact, the whole process from initiation to

implementation to continuation of a plan is not linear due to discontinuous change (Fullan & Stiegelbauer, 1991) and complexity in organizational culture. Different individuals at different levels in various contexts interpret and carry out a policy in different ways no matter how compulsory a plan might be. Moreover, strategic planning provides little guidance on how to manage discontinuity and to deal with problems caused from networks and alliances. It also ignores the social sustainability of the organization. Strategic plans which are often designed and specified by top leaders are typically a product of the top-down approach which might be rejected by teachers being frightened with and sceptical about such school development or reform plans (Quong, Walker, & Scott, 1998).

Limerick et al. (1998) suggest the model of strategic management which develops structures and strategies through networking to proactively bring strategic planning and implementation together to handle discontinuity. This interim measure to the Fourth Blueprint (ibid.) consists of four elements: founding vision, configuration design, systems of action, and systems within systems. Creating a vision for the organization is an important step which expresses the mental image of a possible or desired future of the organization and its identity. Top leaders are usually those who translate the identity and image into real practice and make up a design which brings together a desired strategy, structure, and culture into coherence. Immediate actions can be taken with this design only when a consensus is reached amongst individuals who unanimously agree to coordinate their specific activities towards supporting the business and corporate strategy at the functional level (Kheng-Hor & Munro-Smith, 1999). In fact, there is more human substance in metastrategic management than in strategic planning where employees tend to mechanistically follow a set direction under a fordist management approach. Another characteristic of metastrategic management is that the organization can be analogous to a branch of coral in the network, i.e. one piece of coral being already a complex system exists within a larger (second-order) metastrategic cycle of other networks. Due to networking and placing importance on human substance, metastrategic management requires leaders to build the organization's self-transcendent capacity which helps it represent and transform itself in terms of identity to deal with discontinuity and to be able to use resources in the network.

Also, with an emphasis on the agreed core values in the organization, values-based strategic planning is a positive process which focuses on people and encourages them to attain what they believe is the organization's business goals (Quong et al., 1998). This strategy places more emphasis on shifting decision-making authority to individuals who are mostly influenced by the decision, and on forming collegial interactions to support staff collaboratively working towards the defined goals. Change-doers at the implementation stage, who are usually classroom teachers, and who are the main actors in interpreting and translating the "vocabulary of policy" (Schifter & O'Brien, 1997, p. 202), should be legitimately entitled to the rights to know what they are doing and to get actively involved as recognized contributory performers in the strategic plan.

Understanding individuals and the whole organizational system in a holistic context is a necessity for strategic planners. Appreciative inquiry approach, which comes directly from postmodern interpretivist thinking (Limerick et al., 1998), encourages a search for knowledge and a theory of individuals' images, beliefs, and

values when they are working towards a defined goals (Bushe, 1995). This approach aims to build strategies that can express the participants' shared deepest values. As a method of changing social systems, appreciative inquiry is used to generate a collection of images about a better future by exploring the best of what is and has been. Discoveries of these perceptions and dreams can help the organization evolve towards the most positive images held by their members.

Metastrategic management, values-based approach, and appreciative inquiry, which have a strong and "organic" (Limerick et al., 1998, p. 38) focus on shared values and view the organization's existence and business operation at the corporate level, are actually proactive and empathetic. Participants may feel motivated to carry out a plan which is unanimously agreed. However, these approaches must be concerned with organizational and individual cultures which are not easy to interpret or live with. According to Schein (1992), there are three levels of culture: artefacts which are usually visible and observable but hard to decipher, espoused values like strategies, goals and philosophies, and basic underlying assumptions which include perceptions, thoughts and feelings. Attempting to bring different members' cultures into one may result in cultural clashes which may detriment the group's collaboration.

The Balanced Scorecard

The Balanced Scorecard (BSC), which is both a management system and a measurement system specifying organizational visions and strategies and translating them into action, suggests that business performance should be measured in four perspectives: financial, customer satisfaction, learning and growth, and internal processes. The first two elements are named as lag indicators, and the latter two are termed as lead indicators or drivers of performance (Kaplan & Norton, 1996). The four perspectives are integrative components that reinforce one another in indicating the present and future prospects of a company. BSC complements financial measures of past performance with drivers of future performance. On the one hand, financial measures include traditional profit measures such as return on sales or investment which are placed in relation to the organization's strategic objectives. On the other hand, customer measures are mainly based on customer value propositions designed for customer retention, acquisition, and satisfaction. The internal perspective relates to the organization's operation processes while learning and growth measures are concerned with employees' capabilities, information systems (Goldspink, 1999). Also, there is a cause-and-effect relationship between outcomes (lag measures) and drivers of these outcomes (lead measures). According to Kaplan and Norton (1996), BSC helps managers establish a framework that links the organization's financial bottom line with a set of performance drivers.

However, BSC is not without problems. Indeed, it does not address the roles of values and ethics in relation to the financial bottom line although Kaplan and Norton (2001, pp. 73 & 348-9) later mention a bit about core values as part of "levers of control". In my personal view, BSC seems to be reactive to the existing conditions without a wide relation to other social units and stakeholders such as other corporations and governmental offices. Increasing profits is what businesses aim at, but an ethical philosophy in doing business had better be "doing well while doing good" (Drucker, 1984, p. 55) when they are urged to be socially responsible in any society. In fact, Kanter (1991, p. 10) goes further to assert that money, once detached

from values, might become the “root of all evil”. Therefore, the maximization of financial profits should not be viewed as an end for economic values but as an instrument to achieve a mission with a reference to social and ethical values. Moreover, because of the nature of BSC focusing on the organization’s development, it neglects a proper consideration for the environment on the world’s scale. As Elkington (1997) argues, we are now facing global environmental scourges that raise social, ethical, and political concerns. Therefore, without serious contemplation of the use of natural or human resources amongst global networks, businesses may leave disadvantaged groups with adversely immense negative effects. Nevertheless, with a sustainable and ethical development approach, the Triple Bottom Line should be used as a complementary contributor to the success of BSC.

The Triple Bottom Line

In the Triple Bottom Line (TBL), future market success depends on the organization’s ability to simultaneously satisfy “not just the traditional bottom line of profitability but also two emergent bottom lines, one focusing on environmental quality, the other on social justice” (Elkington, 1997, p. xi). TBL emphasizes that for an organization to be socially sustainable in the long run, it must be financially secured, minimize (or ideally eliminate) its negative environmental impacts, and act in accordance with societal expectations. Elkington (ibid.) also stresses a demand for social accountability which is aimed to assess an organization’s impacts on people both within the organization and in society contemporarily as well as in the future. In discussing the value issues, Elkington addresses the need for business ethical codes that individuals and corporations must comply with although perception and practice of ethics may vary among different agencies in different structures. As a result, a dilemma may sometimes occur in a situation where “some ethical violations are also legal violations” (ibid., p. 91).

Nonetheless, there are still some challenges with TBL. For example, how to measure the spheres of environmental factors and social justice is not an easy task because a global standard for such a measurement is not always identifiable and quantifiable. Also, subjectivity in evaluating these concerns may be unavoidable, and it leads to more injustice between powerful and powerless groups. In addition, in my own view, TBL does not cover specific internal strategies and performance drivers that an organization can use for its present and future operation.

Towards the Need to Link BSC to TBL in Education

Neither BSC nor TBL alone can act as an effective or one-for-all tool due to its flaws mentioned above. TBL can be used as an overarching strategy at the social level in which BSC appears to be a specific technique used to achieve a certain mission at the business level which is concerned with a single division or a strategic unit. Explicit sustainable development principles should be included in the organization’s values, missions and visions. The best way to do that is to integrate the sustainable development principles (financial, social, and environmental) into each of the four perspectives of the BSC.

I would still argue that there needs to be increasing awareness of ethics in the application of BSC and TBL. According to Shapiro and Stefkovich (2001), there are

four kinds of ethics emanating from this viewpoint: justice, critique, care, and profession none of which is explicitly stated in BSC and TBL strategies. In fact, on the one hand, the ultimate goal of BSC is to focus on the financial profitability. Although TBL goes beyond this financial bottom line, it does not totally address ethical concerns in business. On the other hand, transformational leadership, which is necessary for leading the new organization, may create some problems when leaders and followers raise one another to a high level of motivation at work (Burns, 1978; Clements, & Washbush, 1999). In this case, both the lead and the led, with the aim to increase their own financial benefits or to solely improve the organization's performance, may ignore the social and environmental factors which may cause both direct and indirect harm to other agencies in the same society.

While schools aim to maximize students' learning, they have to be fully aware of the relevance of producing authentic educational content to meet social needs, financial autonomy and management, and equity. BSC and TBL, to some extent, can help school leaders deal with these concerns in five main aspects. First, BSC and TBL enable members of schools to devise strategic plans for their present and future operations within the social framework and mandate. In fact, BSC can increase chances for school leaders to translate shared visions into action when its financial perspective enables the maximization of students' enrolment and achievement. In so doing, schools can grow to be more autonomous in managing their own resources. Second, by investigating social needs with a consideration for the social factor of TBL, schools can meet practical demands for the accumulation of social and cultural capital in the community for the sake of the formation of a knowledge-based society. By placing the operation of schools in relation to the surrounding environment, educators can aim to design appropriate and authentic educational content (curricular, pedagogies, etc.) for multinational or diverse groups of students under globalization forces and flows. This, in turn, enhances relations between schools and the outside agencies and stakeholders who can provide significant support back to schools (besides inevitable competition which may sadly lead to business rifts). Social support can, somehow, help bridge unequal gaps among students and other disadvantaged groups. Third, by taking the environmental factor into account, schools can increase "eco-efficiency" (Elkington, 1997, p. 78) by preventing or reducing the waste of natural resources such as water, power, paper, and land thanks to the effective application of innovations of new technologies and management techniques. Fourth, the internal perspective of BSC can improve the school's professional development and encourage schools to become "learning communities" (Fullan, 1999; Lieberman, 2000; Newmann & Wehlage, 1995) which help improve teaching quality. Moreover, as entering the Fourth Blueprint (Limerick et al., 1998), not only do classroom teachers have to cater their own professional development, but school leaders also need to equip themselves with management and leadership competence which may go beyond traditional hierarchies and allow collaborative decision-making processes to happen. Last but not least, schools can develop their own BSC and TBL strategies in alignment with the broader BSC and TBL set out by higher authorities. Individual schools can design more appropriate objectives for their own contexts without violating the general guidelines and expectations imposed by governance. Specifically, when dealing with educational reforms, schools in different contexts may need different strategic plans to fit in, so school leaders must possess the knowledge of managing schools with diverse groups internally as well as that of understanding the outside social factors.

Conclusion

To sum up in a few words, strategic management involves planning, leading and managing processes that need to go further to metastrategic management with an inclusion of shared goals and the commitment from employees who are real actors in translating change reforms and policies into practice. BSC and TBL should be viewed as inseparable techniques in strategic planning and management at the corporate level of the new organization in the sense that TBL is the generic framework in which the design of BSC for a single strategy can be articulated into action with employees' shared goals and visions. Financial profitability is not the only performance driver, but social and environmental factors must also be greatly concerned in addition to the need for ethics in using these two approaches. In addition, the emergence of the new organization in education with networking and allocating the scarce resources in accordance with a sustainable development approach and a global conduct of business ethical codes will transcend teachers' and stakeholders' values with its focus on the human substance management type. To put it simply, classroom teachers who are change-doers and policy translators should also be empowered to get involved in metastrategic planning and management at their functional level.

References

- Armstrong, M. (1990). Strategic planning. *Management studies. Management processes and functions*. Institute of Personnel Management Series, Chapter 18, 243-270.
- Bennis, W., & Nanus, B. (1985). *Leaders*. New York: Harper and Row.
- Bourdieu, P. (1997). The forms of capital. In A. H. Halsey, H. Lauder, P. Brown, & A. S. Wells (Eds.). *Education: Culture, economy, and society*. Oxford: Oxford University Press.
- Bredenkamp, I. M. (2002). Organizational culture and organizational change: An integrated dynamic. Paper delivered in February 2002 in Calcutta, India.
- Burns, J. M. (1978). *Leadership*. New York: Harper and Row.
- Bushe, G. R. (1995). Advances in appreciative inquiry as an organization development intervention. *The Organization Development Journal*, 13 (3), 14-22.
- Caldwell, B. J. (1998). Strategic leadership, resource management and effective school reform. Paper presented at the Annual Meeting of the American Educational Research Association in San Diego, April.
- Christie, P., & Lingard, R. (2001). Capturing complexity in educational leadership. Paper presented to the American Educational Research Association Conference. Seattle: 10-14, April.

- Christie, P., & Sidhu, R. (2002). Responding to globalization: refugees and the challenges facing Australian schools. *Mots Pluriels*, 21, May.
- Clements, C., & Washbush, J. B. (1999). The two faces of leadership: Considering the dark side. *Journal of Workplace Learning: Employee Counselling Today*, 11 (5).
- Crawford, A. C. (1966). *Customs and culture of Vietnam*. Tokyo: Charles E. Tuttle Co.: Publishers.
- Drucker, P. F. (1984). The new meaning of corporate social responsibility. *California Management Review*, 26 (2), 53-62.
- _____ (1994). The age of social transformation. *The Atlantic Monthly*. Retrieved from <http://www.theatlantic.com/issues/a5dec/chilearn/drucker.html>
- Dwyer, J. (2004). *EDUC7102 Competing priorities: Resource allocation in education* – Learning Guide. Queensland: The University of Queensland.
- Elkington, J. (1997). The triple bottom line – Sustainability's accountant. *Cannibals with forks: The triple bottom line of 21st century business*. Oxford: Capstone Publishing Limited.
- Fullan, M. G. , & Stiegelbauer, S. (1991). *The new meaning of educational change*. New York: Teachers College Press.
- Fullan, M. G. (1999). *Change forces: The sequel*. London, New York & Philadelphia: The Falmer Press.
- Goldspink, C. (1999). *Balanced Scorecard Website – Printout*. Retrieved from <http://www.ozemail.com.au/~cgold/balance.htm>
- Graetz, F. (2000). Strategic change leadership. *Management Decision*, 38 (8), 550-562.
- Huczynski, A., & Buchanan, D. (1991). *Organizational behaviour*. London: Prentice Hall.
- Kaizuka, S. (1956). *Confucius*. London: George Allen & Unwin Ltd.
- Kanter, R. M. (1991). Money is the root of all evil. *Harvard Business Review*, May-June, 9-10.
- Kaplan, R. S., & Norton, D. P. (1996). Linking the balanced scorecard to strategy. *California Management Review*, Fall, 53-79.
- _____ (2001). *The strategy - focused organization*. Harvard Business School Press.

- Kheng-Hor, K., & Munro-Smith, N. (1999). *Strategic management – A delightful blend of academic learning and street-smart practices*. Malaysia: Pelanduk Publications.
- Klein, S., Medrich, E., & Perez-Ferreiro, V. (1996). *Fitting the pieces: Education reform that works*. Washington DC: Department of Education.
- Law, S., & Glover, D. (2000). *Educational leadership and learning*. Buckingham: Open University Press.
- Levin, B. (2001). *Reforming education: From origins to outcomes*. London: Routledge Falmer.
- Lieberman, A. (2000). Networks as learning communities. *Journal of Teacher Education*, 51 (3), 221-227.
- Lim, G. S., & Daft, R. L. (2004). *Leadership experience in Asia*. Singapore: Thomson Learning.
- Limerick, D., Cunnington, B., & Crowther, F. (1998). *Managing the new organization: Collaboration and sustainability in the post-corporate world*. New South Wales: Business and Professional Publishing.
- Lingard, B., Hayes, D., Mills, M., & Christie, P. (2003). *Leading learning*. London; Philadelphia: Open University Press.
- Mazzeo, C. (2003). Improving teaching and learning by improving school leadership. *Issue Brief*. Retrieved from <http://www.nga.org/cda/files/091203/LEADERSHIP.pdf>
- Miles, K., & Darling-Hammond, L. (1998). Rethinking the allocation of teaching resources: Some lessons from high-performing schools. *Educational Evaluation and Policy Analysis*, 20 (1), 9-29.
- Moonen, B., & Voogt, J. (1998). Using networks to support the professional development of teachers. *Journal of In-service Education*, 24 (1), May-June, 99-110.
- Newmann, F. M., & Wehlage, G. G. (1995). *Successful school restructuring: A report to the public and educators*. Madison: Centre on Organization and Restructuring of Schools, University of Wisconsin.
- Odden, A., & Archibald, S. (2000). Reallocating resources to support higher student achievement: An empirical look at five sites. *Journal of Education Finance*, 25, Spring, 545-564.
- Ofsted. (1995). *The Ofsted handbook: Guidance on the inspection of secondary schools*. London: HMSO.

- Quong, T., Walker, A., & Scott, K. Comparing strategic planning processes. *Values-based strategic planning*, Chapter 7, 131-147.
- Robbins, S. P., & Barnwell, N. (2002). *Organization theory*. (4th ed.). New South Wales: Pearson Education Australia Pty Ltd.
- Sashkin, M. (1997). *The organizational cultural assessment questionnaire*. Seabrook, MD: Ducochon Press.
- Schein, E. (1992). *Organizational culture and leadership*. (2nd ed.). San Francisco: Jossey-Bass.
- Schifter, D., & O'Brien, D. C. (1997). Interpreting the standards: Translating principles into practice. *Teaching Children Mathematics*, 4, 202-205.
- Senge, P. M. (1990). The fifth discipline: The art and practice of the learning organization. Retrieved from <http://www.breakoutofthebox.com/learning.htm>
- _____ (1996). Leading learning organizations. *Leaders of the future*. San Francisco: Jossey-Bass Publishers.
- Shapiro, J. P., & Stefkovich, J. A. (2001). *Ethical leadership and decision making in education: Applying theoretical perspectives to complex dilemmas*. Mahwah N. J.: Lawrence Erlbaum Associates.
- Simkins, T. (1997). Managing resources. In B. Fidler et al. (Eds.). *Choices for self-managing schools: Autonomy and accountability*. London: Paul Chapman Publishing.
- Vignoles, A., Levacic, R., Walker, J., Machin, S., & Reynolds, D. (2000). The relationship between resource allocation and pupil attainment: A review. *Research Belief*, 228. London: Center for the Economics of Education, London School of Economics.
- Wall, P., & Sellers, S. (2002). Sustaining school improvement. Resource Allocation Presentation at the 21st Century Community Learning Centers Workshop in Austin, February.
- Willcocks, J. (1981). Teachers' perceptions of their pupils' anxiety. In B. Simon, & J. Willcocks (Eds.). *Research and practice in the primary classroom*. London: Routledge and Kegan Paul.