

Trusting Results of the Balanced Scorecard with Accounting Education and Experience

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Abstract

The balanced scorecard is a management tool that uses common and unique measures of an organization and/or division. Lipe and Salterio (2000) found that individuals disregarded the unique measures of the balanced scorecard and concentrated on measures with which the users are familiar. This defeats the purpose of the balanced scorecard, which is to use unique and common measures to make strategic decisions.

This study will determine whether managers with more accounting education and/or experience analyzing the results of the balanced scorecard trust the results of the unique measures compared to the common measures.