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INFORMAČNO-TECHNICKÁ PODPORA ZAVEDENIA SYSTÉMU BALANCED SCORECARD

Abstract: *The article is focused on the assessment of the technical implementation of the BSC through the evaluation of the methodology and the tools supporting the implementation of the BSC. The importance of this issue is outlined by the fact that a comprehensive study on the implementation of BSC in the Slovak Republic has not been conducted yet. The mapped generations of the BSC declare the development and improvement of software solutions. Nowadays, managers are offered a wide range of software tools, which not only declare the results, but also map the strategy and show the relationship of cause and effect, plan and create scenarios. Given today's large volumes of data, the difficulty of collecting, processing and archiving, we believe that IT support is necessary for successful implementation of the system. This is confirmed by research results, which show that almost one third of respondents uses the model approach of the BSC implementation. The model approach is significantly different from approaches in management theory, mostly in the strong link to external support tool software. Application of any software solution should take into account that the BSC is a management system, rather than a system for dealing with IT company problems.*

Keywords: *Balanced Scorecard, technical implementation of BSC, model approach to BSC.*

JEL: M 15, M 19

Úvod

V podnikoch, kde plánujú zaviesť systém Balanced Scorecard (BSC) sa medzi odborníkmi často diskutuje, či vyžaduje vývoj a využitie BSC podporu výkonných softvérov. V súčasnosti sa môže takmer každý výrobca softvéru pochváliť riešením, podporujúcim BSC. Mnohé pochybnosti o nasadení BSC softvéru vyplývajú z nedôvery samotnej koncepcie BSC. Pokiaľ nemá vrcholové vedenie o koncepciu BSC záujem, nepomôže ani najmodernejší a najvýkonnejší softvér. Pozitívnemu prijatiu koncepcie BSC neprispieva ani prezentovanie mylných názorov, ktoré chápu BSC systém ako riešenie informačno-technického problému. Softvérové riešenia ako podporné nástroje pri vývoji a využívaní BSC však nemožno podceňovať, pretože v kaž-