

決策支援系統應用於平衡計分卡
Using Decision Support Systems on Balanced Scorecard

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中文摘要

本研究目的在設計一決策支援系統，使企業實際運用管理會計資訊實施績效衡量，以平衡計分卡為架構，做為企業規劃策略時之依據。建構標竿學習的模式使企業能隨時瞭解自己，同時瞭解競爭者，以便持續改善，以取得競爭優勢。

關鍵字：標竿；平衡計分卡；層級分析法；績效評估

Abstract

The purpose of this study is to design a decision support system that applies the managerial accounting information on empirical performance measurement in business. This study deploys the balanced scorecard as the fundamental framework and the foundation of strategic planning. This study also constructs a model of learning from, benchmarks using the analytic hierarchy process (AHP) approach for the company to evaluate the competitive situations within it and its major competitors simultaneously. Thus the company could adopt appropriate competitive strategies for increasing its competitive advantage.

Key words : Balanced scorecard; Analytic hierarchy process; AHP;
Performance evaluation