

# The Research of Performance Evaluation in Metal Furniture Industry Example A company

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## ABSTRACT

Taiwan ' s economy was attacked by inflation, oil crisis, and the prohibition against lumbering, these factors forced wooden furniture replaced by metal furniture. According to the statistics of Ministry of Economy Affairs, Taiwan has 623 metal furniture manufacturers up to 2007. That is 48.3% of the manufacturer pie. This research shows that metal furniture manufacturers should take Balanced Scorecard (BSC) into business in order to turn their vision into feasible strategies. In that way, they can develop a system that controls the short and long-term Performance Evaluation. This research had being operated from Dec. 2005 to Dec. 2006 by autopsying and interviewing the staff in a chosen A company, leading BSC to construct a complete Performance Evaluation System. Then analyzed A company by Financial Perspective, Customer Perspective, Internal Business Perspective and Innovation and Learning Perspective. The result of executing BSC is that A company ' s sales growth rate and operating profit has not arrived the goal they set. The metal furniture market is reaching climax, part of the market is occupied by low price fake. On the other hand, the lack of developing new product is another problem. Besides, poor technique and high resign rate broke a giant hole in the Internal Business Perspective. By using BSC, it is known that there is still a distance to reach the goal. In order to make companies more competitive, managers have to keep revising to shorten the distance. This research is based on Financial Perspective, Customer Perspective, Internal Business Perspective and Innovation and Learning Perspective of BSC, and to use the result of leading BSC into Performance Evaluation in A company as a reference for metal furniture manufacturers in Taiwan. First, Growth strategy is the central idea of Financial Perspective, growing revenue, the operating profit, and gross profit margin, in the same time, reducing the production cost. Actively developing new market and establishing factors abroad are helpful as well. Second, in metal furniture manufacturing competition, Guest Experiences is a key factor to win out. Besides maintaining the loyalty of visible customers, actively seeking new customers and developing new diversified product to satisfy different demand are great job to do. Third, Metal furniture manufacturing is a kind of traditional manufacturing industry. The Internal Business Perspective is focused on the chain of Supply and Demand. If the chain was not well constructed, whole development will be effected seriously. Stores Turnover Controlling, Supplier Quality Controlling, Order Accuracy and the ability of developing are things that companies should keep an eye on. Finally, employee is the capital of business. The professional technique of employee will directly influence a company. Metal furniture manufacturers should set a plan about keeping, growing and reinforcing employee. Training professionals is the main thing that metal furniture manufacturers have to accomplish, including setting up more employee reward and training on-the-job. BSC helps companies turning their vision into practical operation and lead companies to the straightforward way. In addition, giving consideration to Financial Perspective, Customer Perspective, Internal Business Perspective and Innovation and Learning Perspective make the Performance Evaluation of companies more systematized and giving companies opportunities to grow.

Keywords : (Metal Furniture Industry) , (Performance Evaluation) , (Balanced Scorecard , BSC)

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