

Flexibility Aspects in Performance Management System: An Illustration of Flexible Strategy Game-card

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Abstract *Performance management system (PMS) portrays the attainment of an enterprise's vision and mission through fulfilling the targets and goals. These systems need to follow a cyclic process of continuous improvement with dynamism but, the literature highlights major shortcomings of PMS in terms of lack of causality, feedback approach and lack of dynamism. The study examines the strategic flexibility aspects in PMS through application of one of the recent developments, i.e. flexible strategy game-card. This framework incorporates the situation, actor, process and performance related aspects of an enterprise and combines dual perspective of performance, i.e. enterprise perspective, and customer perspective. The mechanism of implementing flexible strategy game-card has been adopted in the context of one of the Indian automobile manufacturing enterprises, and it is revealed through the study that an effective PMS can become a dynamic system through incorporating the dynamics of external and internal environment, feedback and corrective actions in the existing strategic interventions as well as developing new strategies and business plans.*

Keywords Automobile manufacturing enterprise · Flexible strategy game-card · Performance management system · Strategic flexibility · Strategic interventions

Introduction

In the turbulent business environment, with the changes in customer demands, technological advancements, and global competition, there is a drastic transformation in the way enterprise performance measurement and management was done (Huyett and Viguere 2005). In the changed business ecology, performance management system (PMS) becomes an essential tool to manage the performance of an enterprise for attainment of organizational objectives and goals.

Looking at the term '*flexibility*', which has been defined as the ability of the system to respond effectively to changing circumstances (Piore 1989), much has been written about this term in the recent years in terms of operations and manufacturing flexibility, human resource flexibility, production flexibility, strategic flexibility, etc. Therefore, flexibility need to be viewed as a multi-dimensional concept that has value to a firm not simply to support operations but to support strategic objectives. It is conceived that the best performing companies in terms of market share or profitability show good combination of efficiency, quality and flexibility for chosen market segment. The shortcoming realized in the empirical studies of flexibility that it is difficult to relate directly to strategic or competitive concerns, since the focus primarily is on operations and manufacturing issues.

The probing question, "how the flexibility aspects can be incorporated in PMS?" gives the motivation for the study. The study aims at looking the strategic flexibility aspects in PMS through illustrating the application of one of the recently developed performance management frameworks, i.e. *flexible strategy game-card*. This illustration helps to unveil how the incorporation of flexibility aspects can bring effectiveness in the PMS and can make it dynamic PMS for any enterprise. The scope of the study is

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limited to the context of one of the Indian automobile manufacturing enterprises.

To enfold the research issue further, the paper is structured as follows: After detailing the background and the objective of the study, the next section delineates different issues related to PMS emphasizing on strategic flexibility aspects. The subsequent section presents an overview of flexible strategy game-card highlighting the mechanism of implementation of flexible strategy game-card. The illustration of application has been described in the next section. The last section synthesizes the major issues culled out and conclusion of the study.

Strategic Flexibility in Performance Management Systems

In the organizational literature, flexibility is often used in reference to macro-organizational concepts, as strategic flexibility (Eppink 1978), structural flexibility (Krijnen 1979), etc. Strategic flexibility suggests the ability to take some actions in response to the external environment (Evans 1991; Buckley 1997). Strategic flexibility is treated as the capability of the organization to proact or respond quickly to changing competitive condition and developing competitive advantages (Hitt et al. 1998, p. 26). Roberts and Stockport (2014, p. 41) indicate strategic flexibility as the strategic choices available to the enterprise and its own capabilities to take advantages of those choices. Strategic flexibility is linked to the highest level of flexibility for an enterprise (Sharma and Sushil 2010; Sushil 2014). One of the aspects to deal with strategic flexibility by developing an effective PMS is the issue of investigation of this paper.

It is clearly evident in the literature that research trends related to performance measurement and management (PMM) got momentum in the last two decades, as the changes in industrial structure, nature of work, increased competition, bringing about specific improvement initiatives as well as national and international quality awards, changing organizational roles, changing external demands, and highlighting the power of information technology, all of which have dramatically changed the way enterprise performance was measured (Neely 1999).

Looking at the historical developments in PMM research, the term “*flexibility*” is well captured by many classical PMM frameworks. The results and determinants framework developed by Fitzgerald et al. (1991) is based on the premises that there are two basic types of performance measures for any organization, one is related to results (competitiveness, financial performance), and those that focus on determinants of the results (quality, *flexibility*, resource utilization, and innovation). It highlights that

results are lagging indicators whereas determinants are leading indicators. Other classical framework, i.e. performance pyramid (Lynch and Cross 1991) bridges the hierarchical business performance measurement view with the business process view. This framework explicitly highlights that measures related to internal business processes are, productivity, cycle time, *flexibility*, waste, etc. Maskell (1989) offers some principles of PMS design and emphasizes that measures change as circumstance change, thus highlighting the importance of *flexibility* in PMS design.

Medori and Steeple (2000) provided framework for auditing and enhancing the performance measurement systems and highlight six core competitive priorities with whom the selected measures should have strong relation; these priorities are: quality, cost, *flexibility*, time, delivery, and future growth. These developments explicitly highlight the importance of flexibility in the business processes to design effective PMS. Some other developments have not highlighted the flexibility aspects explicitly but they have emphasized on continuous improvement in business processes, and highlighted that static PMS are no longer effective in turbulent business environment. Flexibility can be seen as a leading indicator which drives better performance results.

The recent developments in PMM research highlighting the PMS design emphasize the flexibility aspect, as Ferreira and Otley (2009) emphasize that strategic planning to achieve organizational objectives should adopt a more *flexible* and adaptive approach to respond to environmental uncertainties. The other development, ‘flexible strategy game-card’ highlights that contextual factors related to performance are crucial to bring dynamism in the PMS and thus, it incorporates the flexibility and dynamics for effective PMS.

This framework has a strong theoretical basis from the strategic management theories and tools, as balanced scorecard (BSC), stakeholder theory, flowing stream strategy crystal, and situation-actor-process learning-action-performance (SAP-LAP) framework (Yadav and Sushil 2014). Exploring duality aspects of performance (Sushil 2009b), all the major stakeholders are considered under two perspectives, i.e. enterprise perspective and customer perspective, thus, following the stakeholder theory. BSC is one of the revolutionary developments in the strategic management frameworks incorporated financial and operational performance under four perspectives, financial perspective, customer perspective, internal process perspective, and learning and growth perspective (Kaplan and Norton 1992, 1996). Flexible strategy game-card adapts the integrative perspective from BSC. The operational framework of game-card follows SAP-LAP model (Sushil 2000, 2001, 2009a) by adapting situation, actor and process as leading indicators and performance as

lagging indicator. Therefore it has a strong theoretical basis and thus, can be considered for development of effective PMS. The subsequent sections detail about the structural overview of strategy game-card and its illustration.

Application of Flexible Strategy Game-card

Rooted in the concept of flexibility, duality and integration of all stakeholders related to enterprise performance, flexible strategy game-card (Sushil 2010) can be considered as a recent development in performance management frameworks. This framework dominantly deals with two perspectives of performance, i.e. enterprise perspective, and customer perspective. All the major stakeholders are included under the enterprise perspective and as, customers are at the center for enterprise's strategic decisions and actions, they have been taken apart as another perspective.

Figure 1 demonstrates the structural overview of game-card where it is clearly evident that enterprise perspective deals with S-A-P-P, and customer perspective deals with value in offerings and relationships. In S-A-P-P, situation factors are dealing with proactive and reactive measures of strategic actions and comprises of external and internal situation. Actors are crucial factors for strategy formulation as well strategy execution. Actor related measures deal with internal as well as external actors. Process factors are related to strategy execution, which deals with internal and external business processes. Performance factors are treated as the lag factors that are the outcomes of the strategy. These can be considered as financial as well non-financial measures. Customer factors related to game-card consider the performance of the enterprise from customer's

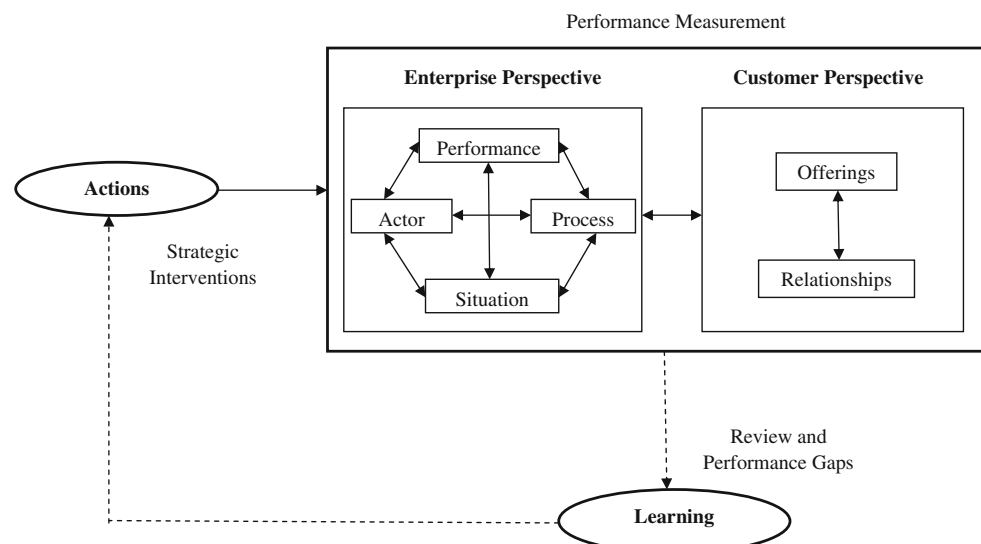
perspective which is linked to value in offerings and relationships to the customers.

The mechanism of developing flexible strategy game-card has been adopted for PMS development for one of the Indian automobile manufacturing enterprises. This mechanism has its roots from *flowing stream strategy framework*, where strategic tools as, strategy landscape, strategic direction diagram, and strategic alignment matrix have been adopted here (Sushil 2012a, 2013). The step-by-step process for application of flexible strategy game-card is as follows (Sushil 2011):

- Step I: Identify the strategic factors and categorize enterprise factors as situation-actor-process-performance factors as per structure of game-card.
- Step II: Identify customer related strategic factors and categorize as value in offerings and relationships.
- Step III: Develop the hierarchical structures of these factors exclusively for enterprise factors and customer factors or integrated enterprise and customer factors
- Step IV: Define measures and targets of various strategic factors.
- Step V: Measure existing performance, derive feedbacks, and define strategic direction.
- Step VI: Identify strategic actions and align them with strategic direction.
- Step VII: Review, adaptation of strategies, and corrective actions.

The following section details out the issues of flexibility in PMS by adopting these steps and illustrating the implementation of flexible strategy game-card in the context of one of the Indian automobile manufacturing enterprises. The illustration presents a real and practical case

Fig. 1 Flexible strategy game-card (Adopted: Sushil 2010)



study where the name of the company has been changed due to confidentiality issues and a fictitious name has been used throughout the paper.

An Illustration

The subject matter of this section is dedicated to illustrate the step-by-step mechanism of implementing flexible strategy game-card, where the discussion starts with brief background of case company, description of all the steps and ends up with recommending few strategic interventions for the case company in light of giving strategic directions to strategic factors of performance.

Background of Case Company

Bharat Automobile India Limited (Fictitious name) is one of the largest commercial vehicle manufacturers in India, and the company is the largest supplier of logistics vehicles to Indian army. Thus, it plays a key role to keep the border of India safe. Founded in 1948, it is second largest commercial vehicle manufacturer of commercial vehicles, such as, buses, trucks, and emergency and military vehicles. With diverse passenger transportation options, it is the market leader in the bus segment. To make its foot hold in international arena, the company has joint ventures with some international players from Japan, Germany, and USA. The company has its dealers spread across the globe, which helps it establish global footprint. It seeks to establish mutually beneficial relationships with the dealers to grow its network worldwide. The company doesn't have a wider presence in passenger and luxury cars. It has experienced 25 % of decline in its total sales in this year. Still the company looks to expand and diversify in the businesses that are already part of the group.

Here, the steps for application of flexible strategy game-card have been illustrated.

Step I: Identification of Strategic Factors Related to Enterprise Perspective

For capturing the practitioners' view point related to strategic factors related to performance for Indian Automobile Manufacturing enterprises, semi-structured interviews have been conducted with the experts, who are top or senior-level managers in automobile companies. "Thematic content analysis", a qualitative technique has been used to analyze these interviews and the themes culled out from this analysis have been treated as strategic factors (for details, see: Yadav et al. 2014). List of the strategic factors related to performance is as follows (PE denotes the strategic factors related to enterprise perspective):

Situation:	Actors:
PE1: Technological transformations	PE4: Customer satisfaction
PE2: Changing customer demands	PE5: Dealers network
PE3: Government policies	
Process:	Performance:
PE6: Process innovation	PE8: Profitability
PE7: New product development	PE9: Revenues growth
	PE10: Market share

Step II: Identification of Strategic Factors Related to Customer Perspective

There is very limited discussion available considering customers' view point related to enterprise performance, but game-card has an edge on this front by considering customers' view point explicitly looking value in offerings and value in relationships. Semi-structured interviews have been conducted with customers using automobile products and the questions were asked related to assessing the performance of automobile company. The themes have been culled out from these interviews using "thematic content analysis". Following list illustrates the strategic factors related to value in offerings and relationships (PC denotes performance factors related to customer perspective):

Value in offerings:	Value in relationships:
PC1: Life time value	PC3: After sales service
PC2: Product features	PC4:Improvement through customer feedback

Step III: Development of Hierarchical Structure

"Strategy map" is a concept which has been widely used in performance management literature, it can be considered as a tool which shows the cause-and-effect links by which specific improvements create desired outcomes (Kaplan and Norton 2000). Adopting the same thinking of strategy map, hierarchical relationship among all the strategic factors have been developed with the help of Total Interpretive Structural Modeling (TISM) (Sushil 2012b) methodology. This structure portrays that changing customer demands, government policies and technological transformations can be considered as leading indicators of performance, as they are driving the relationships. The interpretations exhibited on the links explain the nature of relationship among different strategic factors.

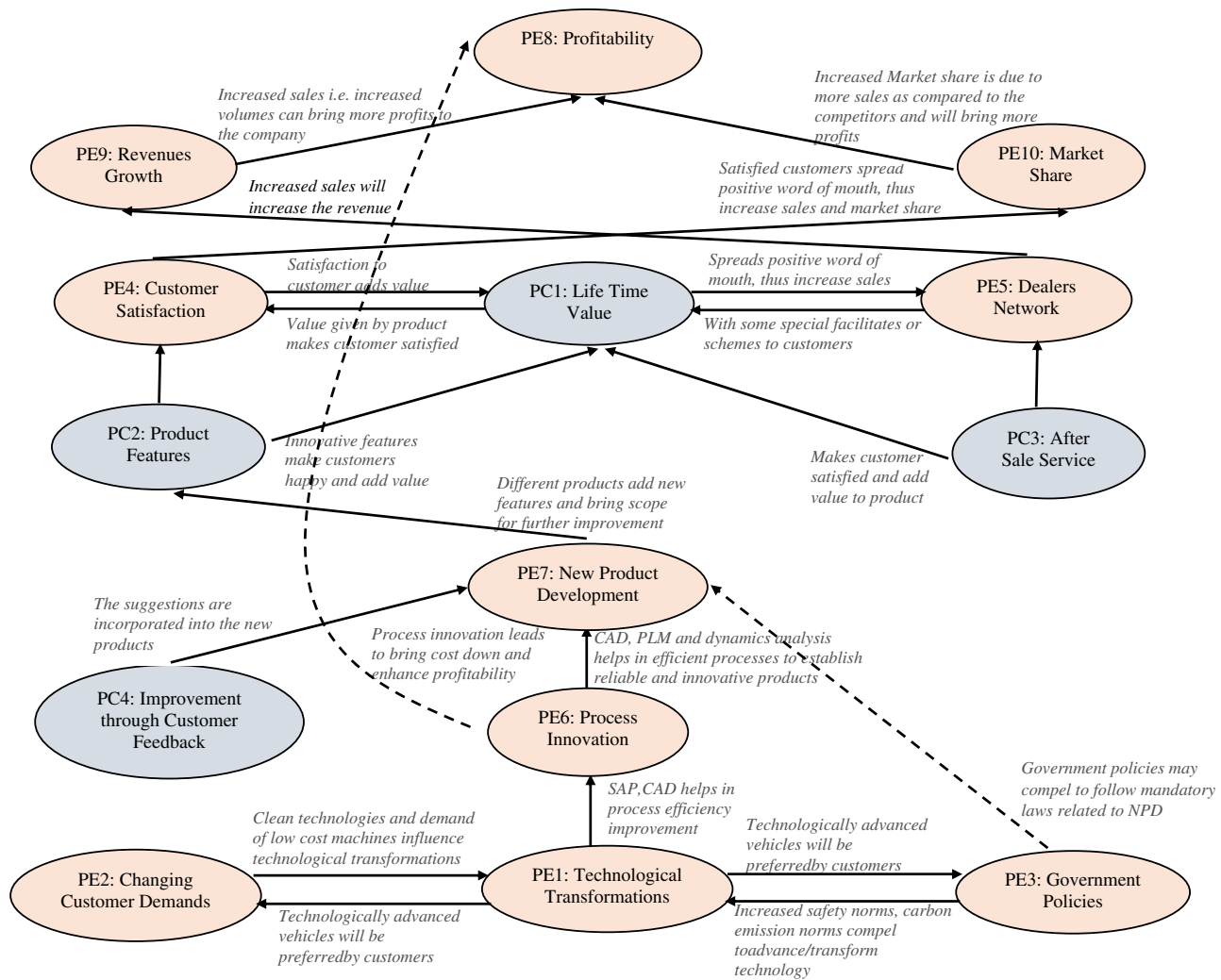


Fig. 2 Hierarchical strategy map for Bharat Automobile India Limited

There is no rigorous methodology used for developing strategy maps, but here the hierarchical structure has been developed using qualitative modeling technique, thus it gives a methodological rigor to ‘hierarchical strategy map’ presented in Fig. 2. The hierarchical strategy map for Bharat Automobile India Limited portrays that integration of customer factors with enterprise related factors lead to achieve revenue growth, market share and high profitability.

Step IV: Define Measures and Targets

The next step for PMS development is defining the measures and the units of measurement of the factors. These measures have been identified with the help of focus group discussion with the experts of the case company. Some factors have direct measures, as profitability is measured through profitability ratios, customer satisfaction is through points given out of 1,000, etc. There are no surrogate

measures identified for external situation factors, as ‘technological transformation’, ‘changing customer demand’ and other factor ‘life time value’, so they have not been used further in case analysis. Table 1 exhibits the measures, their units and the existing targets set by the Company to achieve the targets.

Step V: Measurement, Feedback and Strategic Direction

After identifying the measures and their existing targets (As–Is), it is of paramount importance to check whether the Company has achieved those targets, what it has aspired to achieve. On this front, the actual results have been obtained from company documents, journals and published data. The future aspirations in terms of targets (To–Be) have been identified through discussion with senior executives. Table 2 portrays the actual results and aspiring targets of Bharat Automobile India Limited.



Table 1 Measures and targets for strategic factors

Code	Strategic factors	Measures	Unit	Targets (As–Is)
PE1	Technological transformations	–	–	
PE2	Changing customer demands	–	–	
PE3	Government policies	Duration of compliance of new government policy	Months	8
PE4	Customer satisfaction	Customer satisfaction index	Points out of 1,000	800
PE5	Dealers network	No. of dealers network available in the country	Number	300
PE6	Process innovation	No. of new/modified processes employed in one year	Number	50
PE7	New product development	No. of new products developed	Number	10
PE8	Profitability	Profitability ratio (Return on total assets)	Percentage	15
PE9	Revenue growth	Growth in revenues Y–O–Y	Percentage	12
PE10	Market share	% of vehicles sold in one year (Commercial vehicles)	Percentage	20
PC1	Life time value	–	–	
PC2	Product features	Avg. new features added in one year	Number	30
PC3	After sales service	Total number of service stations	Number	400
PC4	Improvement through customer feedback	Number of improvement through customer feedback	Number	50

Table 2 Actual results and aspiring targets

Code	Strategic factor	Measures	Targets (As–Is)	Actual	Targets (To–Be)
PE3	Government policies	Duration of compliance of new government policy	8	11	6
PE4	Customer satisfaction	Customer satisfaction index	800	650	800
PE5	Dealers network	No. of dealers network available in the country	300	300	400
PE6	Process innovation	No. of new/modified processes employed in one year	50	35	50
PE7	New product development	No. of new products developed	10	10	15
PE8	Profitability	ROTA	15	12.70	15
PE9	Revenue Growth	Growth in revenues Y–O–Y	12	10	15
PE10	Market share	% of vehicles sold in 1 year (Commercial vehicles)	20	12.77	20
PC2	Product features	Avg. new features added in 1 year	30	24	30
PC3	After sales service	Total number of service stations	350	300	400
PC4	Improvement through customer feedback	Number of improvement through customer feedback	50	25	50

Strategy landscape tool is used to portray the value of targets (As–Is), actual and targets (To–Be) on one plane, which helps to get the strategic direction of the strategic factors. Figure 3 presents strategy landscape of strategic factors of the case company. This is clearly visible that the company is doing well in terms of opening new service stations, and spreading its presence countrywide through increasing its dealers' network. Still, the company has to

develop/modify strategic interventions to increase customer satisfaction, and market share.

Strategic direction diagram gives a clear picture in terms of which strategic factors should be raised, maintained or reduced. Figure 4 presents these strategic factors with their directions. It is clearly evident that the company needs to raise its customer satisfaction, market share, profitability, revenue growth, process innovation,

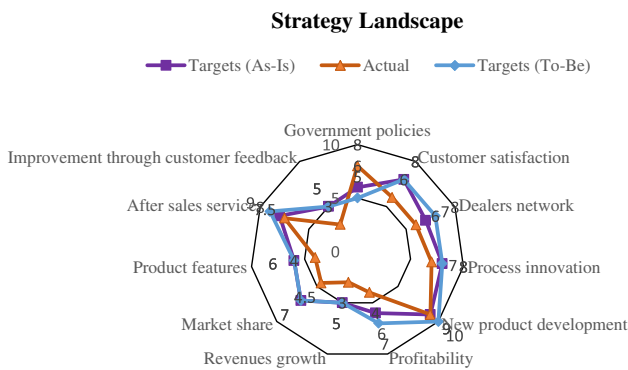


Fig. 3 Strategy landscape for strategic factors of performance

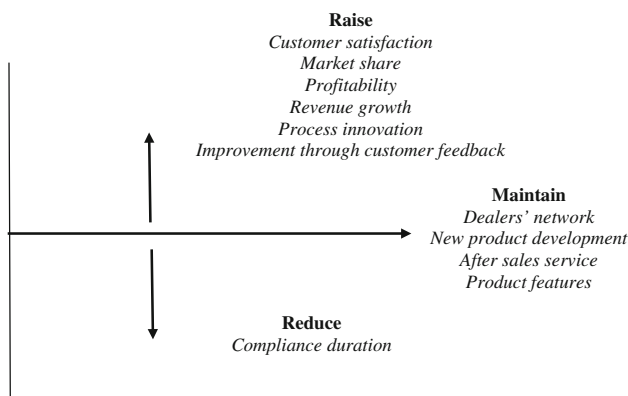


Fig. 4 Strategic direction diagram

Table 3 Strategy alignment matrix

Strategic action	Strategic direction		
	Raise	Maintain	Reduce
1. Investment in well-equipped high technological vehicles	Process innovation	Product features	
	Market share		
	Customer satisfaction		
2. Core diversification	Profitability		
3. Vertical integration	Revenue growth		
4. Value-addition	Customer satisfaction		
	Improvement through customer feedback		

and improvement through customer feedback. On the other hand, it needs to maintain dealers' network, after sales-service, new product development and product features. The compliance time to fulfill government norms needs to be reduced.

Step VI: Alignment of Strategic Actions with Strategic Direction

This is one of the important steps for PMS development, which has largely been neglected in existing literature. Strategic actions/interventions are at the central point in any strategic management process, so strategic factors need to be aligned in term of their strategic direction with strategic interventions. After reviewing the published reports and conducting semi-structured interviews, some of the strategic actions have been identified and their alignment with the strategic factors has been established; these are presented in Table 3.

The strategy alignment matrix showcases the suggested strategic actions and align them with strategic factors in terms of giving them strategic direction. Some of the suggested strategic interventions are as follows:

- *Investment in well-equipped high technological vehicles* Green technology, low carbon emissions, etc. are new generation technologies and making investments in these technologies will bring new or modified process innovation, which helps to increase market share and increase customer satisfaction.
- *Core diversification* The company's market share is largely in the commercial, heavy and medium vehicles and army vehicles, but it has very small part in light commercial vehicles (LCVs). LCVs have promising market in India, so by investing in LCVs, the company can increase its profitability.
- *Vertical Integration* To encash opportunities available in high margin business, the company can develop joint ventures with construction equipment manufacturing companies. To control the manufacturing cost, it can go for vertical integration with power trains, emission and technological related areas.
- *Value-addition* The company has recently developed a new truck model by incorporating the suggestions and feedback of many truck drivers. Likewise, the company needs to look value-addition to the product and services offered to customers by welcoming customer feedback and making improvements through their suggestions, it will likely be able to raise the customer satisfaction index.

Step VII: Review, Adoption, and Corrective Action(s)

The last step of PMS development is to encourage double loop learning through reviewing the existing strategic actions and developing new business plans to cope up with the changing business environment. As the suggested strategic interventions encourage to go for vertical integration, the company needs to develop new performance



measures and strategic factors to measure and manage those new businesses. This will provide feedback to the existing PMS and support the dynamism in system.

Discussion

The use of PMS for strategic implementation and control has very well been explored by the researchers. Unfortunately, there is less attention paid to explore its linkages with strategy formulation (Gimbert et al. 2010). With the emergence of changing business dynamics, the new types of strategic planning systems are combining strategic formulation and implementation. Thus, rigid and static PMS are of no use in this regard. This study sheds light on importance of flexibility measures for PMS highlighted in the literature, and illustrates the mechanism of application of flexible game-card in the case context. The flexibility aspects highlighted here in PMS are to encourage double loop learning in terms of measuring performance, giving feedbacks, and taking corrective actions, if required.

This study seeks to overcome one of the gaps in PMS research via linking the strategic factors of performance with strategic interventions. Strategic interventions that have crucial role in managing the performance, are largely sidelined in existing mechanisms. The linkage of strategic intervention with strategic factors directs for corrective actions in existing performance measures, or indicate to develop new business plans as per changing business environments. The illustration presented in this study showcases that for developing well equipped high technology driven vehicles, the company has to invest more in process innovations and it will cater the requirement of technological transformation, which is one external situation related strategic factor.

Double loop learning of PMS is equally highlighted in this case study. As the case analysis suggests the company to go for core diversifications, it gives the feedback to top management to develop new business plans to identify the related and unrelated business for vertical integration, and it may lead to bring new performance measures for measurement and management of these new strategic interventions. There is limited work available related to PMS design and development in the context of Indian enterprises and industries, thus the case study makes a sectoral contribution in the context of Indian enterprises.

The customer's perspective for assessing enterprise performance is also one of the aspects largely neglected in PMS research. This aspect has also been taken care of in the case analysis. There is plethora of literature available discussing numerous issues related to PMM, but unfortunately limited discussion is available highlighting the importance of flexibility for PMS explicitly. By studying and capturing

flexibility aspects in literature and in case context, this study intends to fulfill the above mentioned gap.

Some of the innovations experienced while conducting the study are that the framework and mechanism are deeply rooted in strategic management tools and theories, hierarchical strategy map developed in step III is supported by qualitative modelling technique, customer (dominant stakeholder) viewpoint is equally captured and considered, emphasis on double loop learning, linkages between performance indicators and strategic interventions, roadmap for taking corrective actions or new business plans, etc., these all drive towards development of an effective PMS.

Conclusions

Flexible strategy game-card is a framework for the new generation researchers of PMM. It intends to be a solution to the shortcomings of existing PMS, as static nature, lack of causal linkages, closed system approach, implementation failures, etc. (Yadav and Sushil 2014, p. 101). There is limited research available showcasing its applications and significance to the enterprise. The study presents an illustration that can be adapted in different contexts also. The results presented in case study are context specific, so generalization of the results for other enterprise or sector needs a caution. Still, the methodology can be replicated in the context of other enterprises to showcase the application of flexible strategy game-card.

The study related to PMS development using flexible strategy game-card approach can be taken further using systems management and system dynamics methodology, where causal loops and feedback loop structures can be generated to verify the double loop learning, and by capturing behavior of the system, future performance results can be simulated. This can help to take corrective actions and develop new business plans, if required. Indeed, this study makes a small contribution to the body of knowledge of both flexible systems management and PMS research by capturing and collating these aspects together in the context of one of the Indian automobile enterprises.

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Key Questions

- (i) What may be different theories which support the concept of ‘flexible strategy game-card’?
- (ii) What may be similarities between BSC and flexible strategy game-card?
- (iii) What may be disadvantages of application of ‘flexible strategy game-card’?



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