

**MINISTRY OF EDUCATION AND TRAINING
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**BUILDING BALANCED SCORECARD FOR
KHANH HOA'S AQUATIC PRODUCT
PROCESSING ENTERPRISES**

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INTRODUCTION

1. Rationale

In recent years, Vietnam has been among the top 10 countries producing and exporting the world's leading seafood and has reached the top 5 in the world by 2014. There is an impressive achievement this is thanks to the close important contribution of the fisheries potential provinces in Vietnam. In it, Khanh Hoa is one of four provinces of the country's leading producer and seafood. Seafood export turnover Khanh Hoa hold important positions in the structure of the province's exports. Therefore, seafood processing industry has been identified as driving force for development of the fisheries sector in Khanh Hoa Province. However, seafood processing industry (SPI) Khanh Hoa still plenty of potential instability due to risk facing a lack or instability of raw materials due to the abnormal changes of the catches and the state raising environmental pollution; Product quality is not uniform; shortage of skilled labor and expertise; the increasing demand for quality, food safety and technical barriers to trade as well as foreign markets; the impact of the world recession still ongoing reduces purchasing power and demanding cuts production costs; strong competition between domestic and SPE (Seafood Processing Enterprise) of countries in the region; especially issues of strategic management and assessment methods, measure results-oriented operational strategies of enterprises have not been adequate attention. Most companies are self-assessment of their business results under classical traditional methods, merely based on internal financial performance, the lack of extensive and comprehensive. The financial metrics have become obsolete because they are only manifestations of the decision results in the past but no relation to the company's strategy, not a comprehensive evaluation

and really confusing for the vast majority of the labor department directly, do not meet customer needs, and excessive attention to cost-cutting efforts.

Among the tools and methods of administration have been applied in recent years (comprehensive quality management, reengineering business processes, manage business processes, enterprise resource planning, governance customer relationship management and value-based), the balanced scorecard (BSC) is still considered one of the most successful tools. According to a global survey of management tools by Bain & Company consulting firm announced, BSC was ranked No. 6 in the top 10 management tools widely used in the world in 2011 and jumped to No.5 in 2013, behind strategic Planning (strategic Planning), Customer Relationship Management, Surveying engagement of employees (employee Engagement Surveys), and benchmarks (benchmarking). BSC is seen as a tool to implement the strategy, overcome the disadvantages of traditional methods of assessment that shows the balance between the four perspectives: financial, customer, internal business processes and learning & development. Thus, the BSC will be a good tool to help enterprises solve problems and risks and develop plans in the business viable.

Currently, the research and application of methods BSC sweeping in enterprises in Vietnam was not so popular, especially with the enterprises of SPI. The problem in part because the origin of the BSC approach comes from developed countries and is applicable to large companies. According to experts, enterprise management, application of BSC in strategic leadership of the company is essential, particularly those oriented company management by objectives and orientations according to efficiently manage the job. However BSC application is not simple, requires much effort and

time to research, model selection and appropriate manner; find ways to overcome the barriers and disadvantages common when building and deploying BSC for a particular industry specific job is needed. When applied to small and medium enterprises (SMEs), the BSC must be adjusted to suit the size, status, and specific characteristics of the enterprise management culture.

From the analysis of the problems above, the implementation study "BUILDING BALANCED SCORECARD FOR KHANH HOA'S AQUATIC PRODUCT PROCESSING ENTERPRISES" is urgent and necessary.

2. Research objective

Research problem of the thesis is focused on the construction of Balanced Scorecard for the seafood processing industry in Khanh Hoa with the primary goal is to build a model framework and a consistent approach to design measuring system Measurement activities effectively for Khanh Hoa seafood processing enterprises oriented approach balanced scorecard method in which considering the depth of the elements characteristic industries, scale enterprises and management.

Specific research objectives of the thesis is stated as a research question, which is:

(1) To develop and deploy state of the business strategy in the SPE Khanh Hoa seafood like last time?

(2) What is the appropriate strategy of the company in the seafood processing industry in Khanh Hoa?

(3) How to build the right strategy map of the businesses in the seafood processing industry in Khanh Hoa to describe and convey an effective strategy, to help businesses track, play stability and sustainable development?

(4) The model is consistent framework to measure the activities of enterprises effectively and lead companies achieve strategic goals BSC approach?

(5) The method can be designed to be the key indicator to measure KPIs consistent operation of the enterprise - an important task affecting the quality and the success of the management model based on the BSC ?

3. Research subjects and scope

3.1 Research subject

Study subjects of the thesis is the model and balance scorecard system and balance scorecard application for the seafood processing industry in Khanh Hoa province in which respondents are exported aquatic SPE of Khanh Hoa.

3.2 Research scope

- The scope of the content of research: This study mainly focused on building balanced score card which includes surveys and propose strategic groups, strategic mapping, proposed construction methods KPI based on theoretical background, case studies and surveys in order to offer a model of theoretical and practical framework is reasonable to design governance systems and measurement strategies operating under the BSC. The study does not go into evaluating the effectiveness apply BSC to enterprises of SPI Khanh Hoa because this new model in the research phase of exploration and experimentation. A new system would like to have the feasibility and effectiveness when implementing and operating the design stage is an important factor determining the success or failure.

- The scope of the survey sample size: The study conducted a survey with a questionnaire for SPI 25 export enterprises in Khanh

Hoa; Strategies survey, in-depth interviews with 15 leaders representing 11 enterprises in Khanh Hoa Province SPI sector.

- Time range: Use secondary data in 5 years from 2010 - 2014. Primary data collected through questionnaires and interviews, was conducted in the period from May 7-8, 2013 and July 2014.

4. New academic and theoretical contributions

Theoretical contribution:

1) The thesis is codified theoretical framework research, develop and deploy systems Balanced Scorecard as well as developing the theoretical issues of building BSC and KPI for the seafood processing industry approach mixed Top-down and Bottom-up.

2) The thesis has formed a system of rational approach to conducting research, building a system of indicators measuring key effective, and determine the weight of the Balanced Scorecard.

3) The thesis was to develop and apply the theory of building the BSC and KPI for the seafood processing industry in line with the characteristics of the seafood processing business and cultural factors in corporate governance.

Practical contribution:

1) Assess the situation and the development activities of the seafood processing industry as well as the status of Khanh Hoa strategy formulation and implementation of business strategies in the seafood processing industry of Khanh Hoa.

2) Has built strategy maps characteristic of groups: product differentiation, low-cost group, and focus groups as well as system design BSC framework strategy for each group.

3) Design a system framework for a BSC team seafood processing enterprises in a specific strategy will contribute to saving

on construction costs which include costs for business consultancy in the conditions of capacity of aquatic products processing enterprises is still limited.

4) The thesis was built, setting an overall construction process BSC for seafood processing enterprises in Khanh Hoa.

5. Structure of the thesis

In addition to the Preface; Appendix; The main content of the thesis is organized into five chapters as follows:

- Chapter 1: Overview of research and rationale for building Balanced Scorecard;
- Chapter 2: Research Design;
- Chapter 3 : Determine the strategy and team building strategy map framework for the seafood processing enterprises in Khanh Hoa province ;
- Chapter 4: Building the key indicators (KPI) evaluation activities and frame systems model bsc: case of Khanh Hoa seafood export limited company (KHASPEXCO);
- Chapter 5: Conclusions and Recommendations.

CHAPTER 1: OVERVIEW OF RESEARCH AND RATIONALE FOR BUILDING BALANCED SCORECARD

1.1 Overview of the Balanced Scorecard (BSC)

1.1.1 The concept of BSC

1.1.2 The role of the BSC in governance institutions / enterprises

1.1.3 Development history of BSC

BSC version before 2000 are called first-generation BSC . This version is mainly integrated traditional measurements of financial and non-financial measurements (non-traditional), to measure performance are grouped into four aspects of BSC. Version after 2000 are considered the second generation of the BSC, Kaplan and Norton started to introduce the concept of strategy maps. After 2010, BSC was developed concepts performance measurement from the narrow pass into wide management system and comprehensive that it can be used to describe, communicate and implement strategy of organizations / businesses. This is considered as the third generation of the BSC .

1.2 The situation of research of BSC in Vietnam and abroad

1.2.1 Situation BSC studies abroad

There are 4 main research abroad: the direction research on BSC degree in practical use; the role of the BSC; BSC applicability on SMEs; BSC critics.

1.2.2 The study of BSC in Vietnam

The study of BSC in Vietnam remains limited, primarily focusing on specific case studies in each of the businesses or the advantages and disadvantages of applying BSC through a number of businesses surveyed.

1.2.3 The research gap

Balanced Scorecard by Kaplan and Norton BSC usually recommended only apply to companies with large scale and it is not fully

in line with the SMEs without the necessary adjustments, and reasonable matching characteristics and scale enterprises. However, most Vietnam enterprises of small and medium scale; financial constraints; awareness of the location of the BSC in strategy implementation is still low. Therefore, the research model for a sector BSC framework, which could build BSC for a particular enterprise is necessary.

1.3 Theory related to governance that affects the construction of BSC

Presentation of theories related to the construction of the BSC has a scientific basis, such as contextual theory, motivation theory, theory of organizational behavior and theory of the stakeholders.

1.4 The process of designing, building BSC Balanced Scorecard

Describe the process of construction and operation of the BSC.

1.4.1 Develop strategies

Content includes: The concept of business strategy; classification of business strategy; business strategy planning.

1.4.2 Mapping Strategies

Include the following contents: The concept of strategy maps; issues to consider when building a strategy map and process mapping strategy.

1.4.3 Develop key performance indicators (KPI)

1.4.3.1 The concept of KPI

1.4.3.2 The KPIs under BSC approach

In BSC, KPI measurement of the overall operational efficiency of each aspect BSC enterprises, to help enterprises obtain information on their activities under the four aspects of BSC overall .

1.4.3.3 The selection criteria for the BSC KPI

Overall, the BSC KPI must have the following main characteristics : the relationship with the strategy ; Can be quantified; Clearly defined and easy to understand for each KPI; Easily collect data.

CHAPTER 2: RESEARCH DESIGN

2.1 The approach in terms of methodology

Using mixed method research in which qualitative research is the main role and quantitative research is a supporting role

2.2 Framework of thesis research

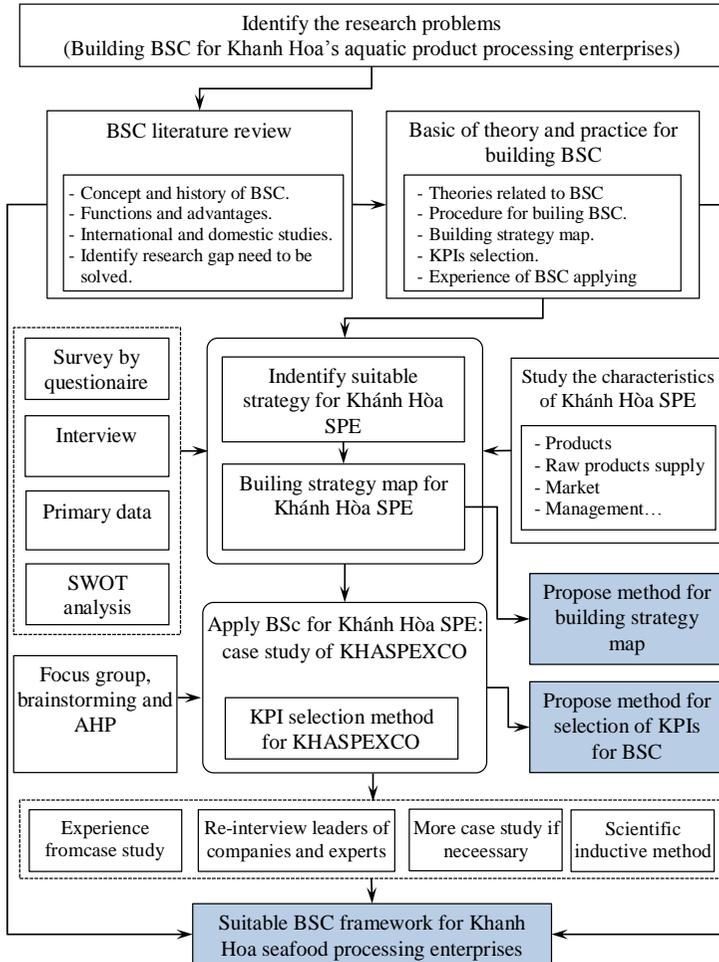


Figure 3.1 The study framework

2.3 Research method

2.3.1 Research method

2.3.1.1 Qualitative Research Methods

Methods Case studies: analysis of 11 actual context typical SPE; identify problems, study design, data collection, data analysis and presentation of results; support designed questionnaire; Semi-structured interviews to gather qualitative information and quantitative support defining strategic situation, production and business characteristics and governance of the company SPI Khanh Hoa.

Case Study SPE to identify common characteristics, production capacity, level of technology, organization and management, action and their strategic thinking, thereby clustering strategies of companies in the industry; analysis to build a typical BSC for a specific enterprise, thereby reasoning and propose a theoretical framework to build BSC for similar businesses in the same industry.

2.3.1.2 Quantitative Research Methods

Through descriptive statistics allow basic support for qualitative research, and assist decision making process firmly grounded: Quantitative information through Likert scale to investigate the situation of the company SPI Khanh Hoa; using hierarchical analysis methods to quantify performance analysis support the conclusions drawn, assess the importance of these factors to consider and make decisions in a scientific way.

2.3.2 Sampling selection

When research on mapping strategies, SPI surveyed 25 enterprises surveyed by questionnaire; conducted surveys and carried out in-depth interviews with 15 administrators at all levels in the sector representing 11 enterprises processing seafood Khanh Hoa province. With case studies to build KPI situations, KHASPEXCO

Limited Company selected as case studies.

2.3.3 Methods and techniques of data collection

2.3.3.1 Building Data strategy map and BSC model

The primary data collection is done through two ways: in-depth interviews and surveys by questionnaire.

In addition to the primary data, secondary data is collected from sources such as the Department of Agriculture & Rural Development Khanh Hoa province; Provincial Bureau of Statistics; Association of Seafood Exporters and Producers Vietnam; Quality Assurance Department of Agriculture and Forestry-Fisheries NAFIQAD and websites of organizations and companies concerned.

2.3.3.2 Data selection of KPIs

When building KPI, KPI project team was established (headed by the director of the company) to: Analyze the actual situation of the company; discuss and agree on the strategy and the strategic map was proposed; helped focus group discussions were favorable; will create unity between senior and middle level in the application of the BSC.

There are three main methods used to collect data in order to build KPI: Method focus group discussions; Method of brainstorming (brainstorming); Depth interview methods.

2.3.4 Method of data analysis

The data collected by questionnaire Likert scale investigations are handled by descriptive statistical methods to find the min, max, average, standard deviation, frequency to synthesize and compare.

Using hierarchical analysis methods AHP (Analytical Hierarchy Process) to select and determine the weight of the KPI and the priority of the strategic objectives of the strategic map. Data analysis tools used in this research is the analysis calculation program AHP software runs on MS. Excel-based templates by Klaus D. Goepel

(<http://bpmmsg.com>) construction and development from 2012 to 2014.

2.4 Research process

a) Phase identification of strategic groups and mapping strategies

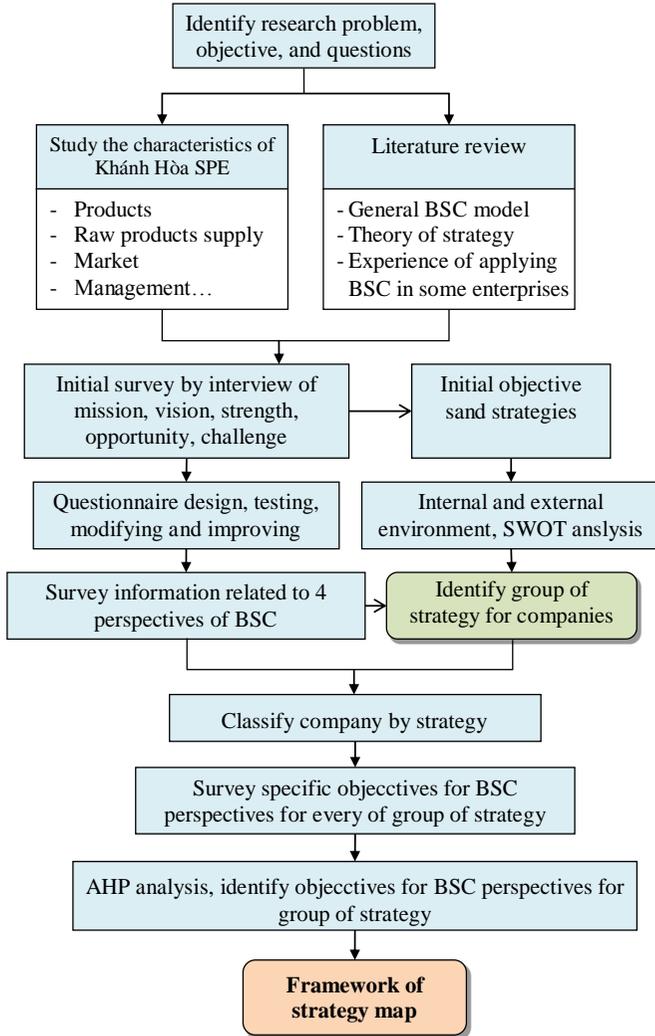


Figure 2.5 Systematic procedure for building strategy map

b) Construction phase PKI: implementation for a typical enterprise in a group of selected strategies.

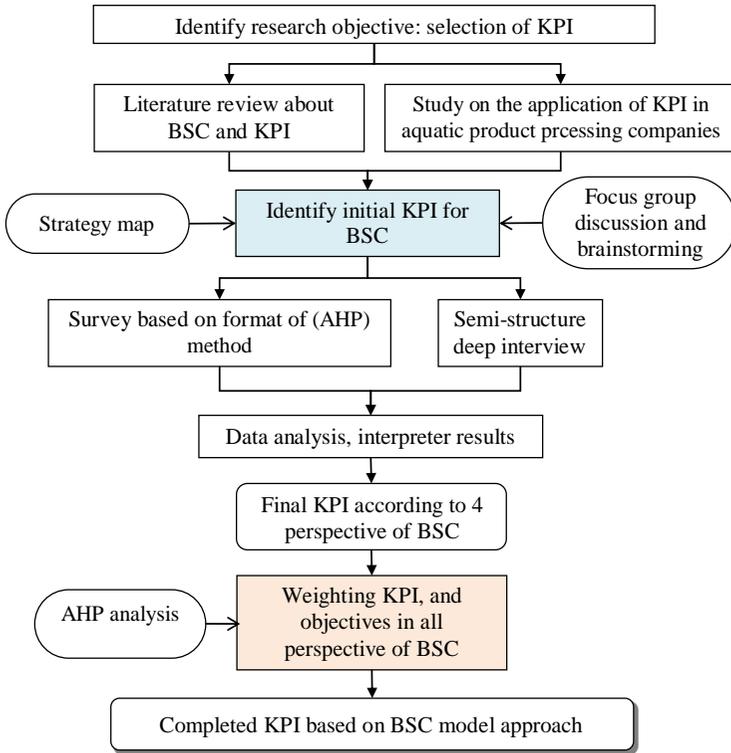


Figure 2.6 Systematic procedure for selecting KPIs

c) Stage proposed construction methods and models KPI BSC framework: Casting the experience in both theory and practice and propose measures of enterprise operation effectively and in line BSC framework model SPI case for enterprises in Khanh Hoa.

CHAPTER 3: DETERMINE THE STRATEGY AND BUILD STRATEGY MAP FRAMEWORK FOR THE SEAFOOD PROCESSING ENTERPRISES IN KHANH HOA

3.1 Characteristics of production and business activities of Khanh Hoa's aquatic product processing enterprises

Analyzed the characteristics of raw materials for enterprises in Khanh Hoa Province SPI; product characteristics of the company SPI Khanh Hoa; Market characteristics of enterprises in Khanh Hoa SPI; featured on labor; production capacity and technological level of the Khanh Hoa typical SPE; organization and management characteristics and make general comments on the characteristics of business activities.

3.2 Status of building and implementing business strategies in Khanh Hoa's aquatic product processing enterprises

Survey results show that SPI Khanh Hoa enterprises have yet to pay due attention to the development strategies; they are doing based strategy experience and do not want to share this experience for other business leaders, because they feared competitors to imitate.

3.3 Analysis of the suitable strategy for Khanh Hoa's aquatic product processing enterprises

There are three main groups of strategies that these enterprises are prioritizing the implementation or are directed to (see Table 3.1).

Table 3.1 The strategy of the company group for Khanh Hoa's aquatic product processing enterprises

STT	Strategy group	Company
1	Development Strategy products with high added value (differentiation strategy products)	Cafico, F17, Thông Thuận, Đại Thuận
2	Strategy leading international outsourcing costs (low cost strategy)	Hải Vương, Hải Long, Tín Thịnh, Thịnh Hưng
3	Strategy towards the standard target customers (strategy focus)	Khaspexco, Bình Thềm, LongShin.

3.3.1 Development Strategy products with high added value (differentiation strategy products)

General characteristics and features of the SPE priority of this group is to produce goods with high added value. This strategy is one of the directions to make a difference, focusing on manufacturing products with high added value and target customers are relatively insensitive to price. To pursue this strategy requires companies to have a certain advantage, such as to have a relative scale in the sector or brand must be powerful enough.

3.3.2 Strategy leading international outsourcing costs

General characteristics and features of the SPE in this group is a priority for the international manufacturing outsourcing, have advantages in product prices but the difficulty in access to raw materials and output markets.

3.3.3 Strategy towards the standard target customers

The seafood in this group SPE priority for standard production target customers, production will be aimed at meeting the needs of customers in small groups. With this strategy, companies want to put effort focused on meeting the diverse orders of types and sizes.

3.3.4 Conclusion on strategy for SPE in Khanh Hoa Province

Research focused on identifying the basic strategic framework for research object of the thesis is not a specific enterprise so the basic strategy is based on a universal level, while ensuring relative specificity . Hence the division of the company strategy into three groups as reasonable practical as well as theoretical .

3.4 Recommended strategy map framework for each group of Khanh Hoa seafood processing enterprises

3.4.1 Recommended strategy map framework for strategy of high value-added products (Group strategy 1)

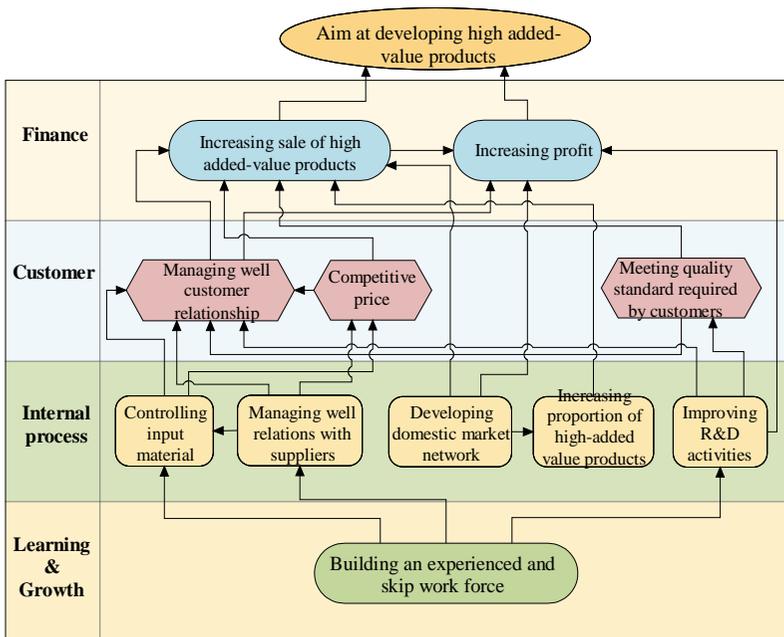


Figure 3.3 Map strategy for fisheries processing companies strategically oriented product differentiation

3.4.2 Recommended strategy map framework for strategy of leading international outsourcing costs (Group strategy 2)

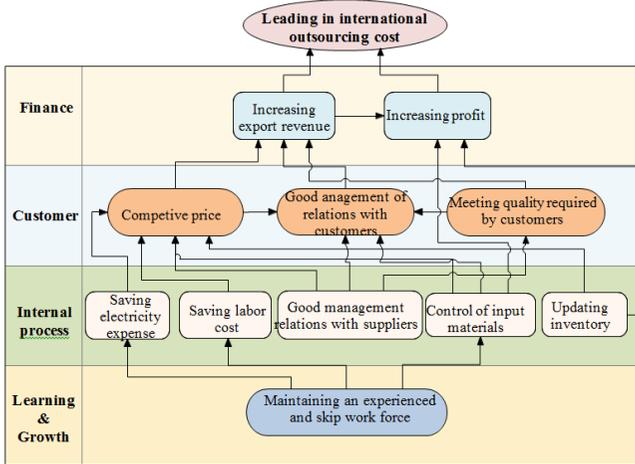


Figure 3.4 Strategic Map of the strategic group 2

3.4.3 Recommended strategy map framework for enterprises with strategy of customer oriented objectives (Strategy group 3)

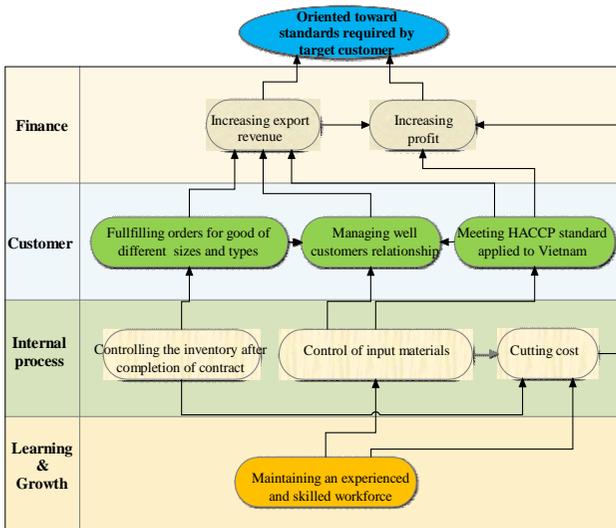


Figure 3.5 Strategic Map of the strategic group 3

**CHAPTER 4: BUILDING THE KEY PERFORMANCE
INDICATORS (KPI) AND FRAMEWORK SYSTEMS MODEL
BSC: CASE OF KHANH HOA SEAFOOD PRODUCT
EXPORT COMPANY**

4.1 Features of business activity of (KHASPEXCO – Khanh Hoa seafood product export company)

This section focuses on the analysis of the company context KHASPEXCO; product characteristics and the main export markets; reality technology and production capacity; organizational structure and the traditional management model; determine their SWOT matrix.

4.2 Prerequisites and needs when applying BSC

4.3 Develop strategies map for KHASPEXCO

4.4 Develop KPIs for the KHASPEXCO Company

To build KPI indicators of aspects of the BSC, determining weights for these aspects and set target values for the KPI.

4.5 Develop action programs (including programs of action 7)

4.6 Develop software BSC & KPI management support

4.7 Integrate KPI and BSC to management system

4.8 The experiences and problems drawn from situations of building BSC for KHASPEXCO Companies

This identifies the advantages and disadvantages of building BSC; through the process of building the BSC from the company's situation KHASPEXCO, summed up the experience of the preparatory work for the construction of the BSC; on the issue of determining the mission, vision and strategy of the company; to establish strategic map; the establishment of key indicators BSC- KPI system; BSC implementation issues.

4.9 BSC framework for Khanh Hoa's aquatic product processing enterprises

The author proposed inductive process modeling BSC. Recommended models to choose intermediary between first-generation and second (performance measurement plays an important role for companies but the KPI to focus on strategic goals) is a model of BSC classic and simple to the BSC is easily done efficiently. The appropriate aspect is still proposed four aspects of Finance; Customer; Internal business processes; Learning and Development. Besides, the author also suggested that businesses should only Khanh Hoa SPI BSC to implement departmental level and not need as many levels as big companies. BSC was built in tolerance and combination process from top to bottom (top - down) and bottom-up (bottom - up), in which "top - down" plays a key role for the most appropriate way SPI enterprises in Khanh Hoa

CHAPTER 5: CONCLUSIONS AND RECOMMENDATIONS

5.1. Conclusion

The thesis focuses on the construction of Balanced Scorecard for Khanh Hoa seafood SPE with the main objective is to build a model framework and a consistent approach to design measurement systems operate effectively Khanh Hoa fishery for spe oriented approach balanced scorecard methodology which takes into account the specific elements of the industry, production and business environment, the scale of enterprises, cultural factors and investment managed only to create favorable conditions for businesses access to strategic management systems and by measuring this new operation, to help enterprises develop a balanced and sustainable.

To build BSC Balanced Scorecard for Khanh Hoa seafood SPE, thesis seek answers to four research questions. Survey results on the issue of the status of production and business strategies in enterprises showed business leaders agreed that their companies have a clear business strategy. However strategies are mainly based on long experience in executive management, sensible qualities in collecting, processing information and assumptions subjective judgment of the supreme leader Best. In addition, the business strategy is not stored as text, nor is common for members of the company has not even publicly for the entire members of the board of directors. Most members of the company are known strategies through annual plans of the company with the specific goal to be achieved. Although not thinking modern management, but the leader of the aquatic spe very supportive looking for new perspectives to help companies grow. This is considered a positive sign for possible applications for the SPE BSC seafood Khanh Hoa.

The research results have identified three strategies for seafood Khanh Hoa by SPE methods of investigation and interviews the leader of the company. Strategy to exploit the situation of enterprises in the majority of companies do not want publicity strategy by the old way of thinking is hard work. Because the strategy is based on the experience so can not fit every business. Therefore, the author conducted a SWOT analysis to determine the appropriateness of the strategy for the group companies. Also thanks to training programs on management innovation to improve competitiveness by VASEP organizations, many business leaders were somewhat correct positioning mission, vision and strategic development of their businesses. Three main strategic groups include: Strategy product

differentiation (development strategy of high value-added products), low-cost strategy (Strategy leading international processing costs), the Strategy sets medium (standard strategy customer oriented objectives).

Following the identification of strategic groups, this study has come to build three strategic map which defines the strategic objectives in every aspect of the BSC (aspects of financial, customer, business process internal business and learning & development). In the strategy map also has demonstrated a causal relationship between the strategic objectives. Strategic map is a strategic tool of enterprises conveyed to officers and employees in the whole enterprise a simple and intuitive way possible.

Building a BSC model design suitable framework is also an important research results of the thesis. In this study, based on survey construction experience of the BSC for SMES previous studies at home and abroad, plus the direct exchange of email with experts during the seminar participants BSC as well as analyze the theoretical framework related to BSC as organizational behavior theory, theory and theoretical context of stakeholders, cultural factors and practices in Vietnam Business administrator, author proposed BSC model combining top-down and bottom-up. When designing and implementing the BSC, the implementation process must be run in both directions from top down and bottom up simultaneously to get consensus between superiors and subordinates. When there is consensus, the strategic task, action targets and KPI norms are capable of achieving. When the staff at all levels agreed and understood, they will map out their route, they will participate actively in the process of BSC application. In addition, the authors also suggested that the

seafood Khanh Hoa SPE should only deploy the BSC to the departmental level, not need as many levels as big companies.

The important results of this thesis finally have built a scientific method designed key indicators KPI performance measurement suitable for Khanh Hoa seafood SPE. Select specific metrics for BSC to best convey the meaning of strategy and KPIs must be a consensus of the leadership and staff is a difficult and vulnerable by sentiment without an appropriate selection methods. Therefore, the selection and design of measurable indicators in the BSC is an art. In fact, most cases occur fierce controversy because there is no method to achieve consensus when designing KPIs and BSC. To address this challenge, this study suggested hierarchical analysis methods to assist AHP selection decisions scientifically KPI. The thesis has applied the proposed method and successfully built strategic KPI-driven group targeted customer standards.

In addition, this study has identified a list of multiple KPI for financial aspects, customer, internal business process, learning & development with its own characteristics for seafood processing industry exports. The KPI has a great reference value for enterprises in Khanh Hoa SPI to build and apply the BSC. It can be concluded that the thesis has completed the task of building the BSC for Khanh Hoa seafood SPE on the basis of theoretical and practical solid. Using the research methods, methods of collecting and processing scientific information. Hoping to create a number of small contributions in science and practice of enterprise management.

5.2. Theoretical and practical contributions

In theory, the thesis has contributed the following:

- Contribute to codify a full facility construction theory and

application of Balanced Scorecard.

- The thesis has codified the theories related to the construction and application of the BSC.

- Select the method of determining key indicators performance measurement (KPI) and determine the weight of the BSC.

- Has developed and apply the theoretical basis for building BSC seafood processing sector through the construction of a theoretical framework designed BSC mixed approach .

At a practical level, the thesis has contributed the following:

- Clarifying the practical operation and development of the SPE in Khanh Hoa and BSC for industry use.

- To contribute to changing strategic thinking of the SPE Khanh Hoa.

- The thesis has identified three strategic groups for Khanh Hoa SPE and built three strategic map for each group include: Strategy product differentiation, low-cost strategy, corporate strategy.

- Design is a framework for a BSC SPE groups under a specific strategy will contribute to saving on construction costs including the cost of advice to enterprises in the context of the SPE production is limited.

- Set the overall construction process system balance scorecard for SPE matching scale enterprises, management culture and characteristics of SPI; BSC program design support Excel-based automation track and update the index measuring the performance of companies.

5.3. Some recommendations and implication for managers of Khan Hoa's aquatic product processing enterprises.

5.4. Limitations of the thesis

Limitations on the scope and content of research, this study did not assess the effectiveness of BSC for SPI Khanh Hoa enterprises because this new model in the research phase of exploration and experimentation. Collection and data processing, data obtained representative only in moderation, using qualitative approach oriented somewhat affected by the subjectivity.

5.5. The future research

1. Research on application of strategies, methods and models for BSC has built businesses from which SPI Khanh Hoa to evaluate the effectiveness of the application, system improvements BSC as closed-cycle nature has repetition and its successor, and determine the effectiveness of the BSC, collected experience and replicate the model.
2. Research about the change terms of the organization of the enterprise for the BSC Balanced Scorecard. The research question would be "Are there any changes in the organizational structure and management when applying BSC?" Or: "The Effects of Changes in terms of organization of businesses in the construction and application of the BSC ? "

PUBLICATION LIST

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