



Using the balanced score card to improve tennis club management

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ABSTRACT

Clubs and local tennis facilities are the main providers of grass roots programmes which is a key element to facilitate both elite and participation pathways at different levels of the game. To provide the services required by their stakeholders, tennis clubs have gradually evolved in the delivery of their operations to conform with the standards and procedures implemented by other industries. The control of the operations of these organisations is a crucial aspect of their strategic plan. One of the tools that can be used to perform this control, which incorporates both financial and non-financial perspectives, is the Balanced Scorecard (BSC). This article reflects on the relevance of this instrument in the tennis context and proposes a practical example on how clubs and local facilities can adopt it for the implementation of their strategy.

Key words: administration, strategy, business, KPIs.

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INTRODUCTION

The business of sport has evolved in the delivery of their operations to conform with the standards and procedures implemented by other industries (Chadwick, 2009). This process, which is still in place, originated from a variety of sources which include the external pressures generated by the increasingly competitive environment as well as the internal motives of the sport industry to meet the needs of their stakeholders.

With a centuries-long tradition and the popularity of almost 90 million players and over 71,000 clubs worldwide (ITF, 2021), tennis as a sport, a spectacle and a business has not been immune to this evolution towards more professional management. In this context, the different organisations within the tennis industry have been called up with a sense of urgency to embark in a transformation pathway for the improvement of the delivery of their services (Crespo et al., 2021).

The role of tennis clubs and local facilities in the provision of high-quality services and experiences for members and fans has been recognised by both researchers and practitioners. In fact, research has shown how tennis clubs are playing a vital role in the health and wellbeing of people, not only performance players but also amateurs (Storr & Richards, 2022). The fact that that clubs and local tennis facilities are the main providers of grass roots programmes has been acknowledged as a key element to facilitate both elite and participation pathways at different levels of the game (Browsers et al., 2015).



Thus, the initial aspect on this path towards professional management of tennis organisations is the creation of a strategic plan that creates value for the organisation. This is an exercise of reflection, analysis and deliberation that will help position the organisation to achieve its transformation goals. One of the key stages of this plan is the use of balanced scorecards (BSC). This tool has been defined as a performance measure that “links seemingly disparate information about a company’s finances and operations” (Kaplan & Norton, 1992: 71). This instrument has become a prevalent topic in performance management as it been applied to many areas, businesses, and industries and it has been concluded that it is used by 70% of firms in Western countries (for a review on its application see Hasan & Chyi (2017)).

However, even though the BSC is a tool which is widely used by many organisations, researchers have identified a gap in the literature related to its uncommon application to sport entities in general and to tennis clubs and local facilities in particular (Kotsovos, 2008; Kozma, & Kazaine, 2014; 2015).

Therefore, the goal of this paper is twofold. Firstly, the intention is to reflect on the use of the BSC in the tennis ecosystem, more specifically in tennis clubs and local organisations. Secondly, it will present a practical proposal on its application to these entities.

THEORETICAL BACKGROUND

This section will present a high-level overview of the origin of the BSC, followed by the main findings regarding its application to both the general sports context and the tennis specific environment.

Origin and main features of the BSC

The economic relevance of the sport sector and that of the clubs as the main venues for the delivery of services, has made it obvious that the traditional sports model operated by these organisations should evolve to a business model (Fenyves et al., 2015). The creation and implementation of a strategy for any organisation, also referred to as the strategy map, involves the business in engaging in a series of phases that may include: the analysis of the organisation (i.e., SWOT analysis) and the environment (i.e., PESTEL analysis), the identification of the stakeholders, the development of a clear vision and mission (and/or ambition), the identification of the core principles and guiding values, the definition of the strategic objectives or goals, the generation of specific projects for each goal, and the design of precise KPIs (including budget line, person in charge, timeframes, staff allocation, expected deliverables, MVP, etc.) (Porter, 1983).

Once the strategy is defined, its efficient implementation demands the use of adequate solutions to monitor and control the performance of the organisation. Businesses use different types of assessment instruments to implement both strategic (i.e., plan, long-term and context referenced) and operational (i.e., financial, and functional) controls (Fenyves et al., 2015). Some of these tools include the Performance Prism (Neely et al., 2002), the Quality Function Deployment (QFD) (Partovi & Corredoira, 2002), the Football Management (FoMa) Q-Score 2018 (Zülch et al., 2020), as well as the BSC.

The BSC was created as a solution to complement the financial indicators of a business that will help provide a better landscape of the enterprise in a complex and dynamically changing environment. The insight added included data related to factors which could determine the future performance of the firm and were represented in four perspectives: customer, internal, innovation and learning, and financial (Kaplan & Norton, 1992). It is one of the most widely used performance measurement systems due to its possibility to be adapted to different business environments. This tool focuses on the achievement of the main strategic goals of any business. It combines the focus on financial and operational indicators with the emphasis

on the management of the non-material resources of the organisation (i.e., customers, learning and development). The creation of value is of paramount importance. The KPIs should be derived from the vision and mission of the company and should clearly indicate the performance that has to be implemented to achieve a certain outcome.

BSC application to sport and tennis

The possibilities of application of the BSC as an instrument for strategic planning and control in the management of sport organisations have attracted considerable interest from the literature. O'Boyle (2017) emphasised the relevance of its approach of combining financial and non-financial perspectives of the sports business. He also suggested that even though there are standard templates of this tool available (Carroll, 2020), it is recommended to adapt it to each organisation.

In the case of football clubs, it is reported that the German team VfB Stuttgart was the first one in the Bundesliga to facilitate the definition of its strategic direction and contribute to the control of their management processes (IFUA Horváth and Partners, 2004; Wehrle & Heinzelmann, 2004). Another study by Molcut (2015) suggested the adjustment of the original four perspectives of the BSC by designing nine dimensions: (1) Performance: victories, awards, and successes; (2) Financial sustainability: profit, liquidity, long-term debts, ROI, and increase in net assets; (3) Distribution market: number of members, players, fans, etc.; (4) Market size and share; (5) Customer satisfaction: engagement; (6) Internal procedures and processes: attraction and retention of members, provision of a safe environment; (7) Product improvement: innovation procedures; (8) Development and learning: staff improvement, organisational culture, people skills, etc.; and (9) Economic, social and environmental impact: diversity, equal opportunities, inclusion, respect, etc. Lakatos et al. (2019) also studied the customer perspective of the BSC in a football club and concluded that identifying the consumer and market segments was crucial. They stated that market share, retained/returned customers, new customers, customer satisfaction, and customer profitability could be relevant indicators. A framework for the strategic performance management of football clubs was proposed by Coskun et al. (2021) who indicated that the strategic principles, the areas and the KPIs should be differentiated according to the business size of the organisations. They also added a new perspective, the infrastructure, which could be relevant for these clubs. Other studies are those of Ahmed et al. (2018), Gholipour et al. (2021), or El-Guennouni & Ezzahiri (2021).

In the case of other team sports, Jones (2006) suggested the use of the BSC to measure the outcome and performance in fitness centres and stressed the relevance of accountability and engagement of the staff in the operations of the organisation. The implementation of this tool as part of the process for creating value in a swimming club was proposed by Hemmings & Pampalis (2008), who incorporated its use to assess the implementation of a strategy of the organisation to better align with the needs of their stakeholders and the imperatives of the umbrella organisations. Authors such as Becsky (2011) studied the

use of BSC in team sports and stressed the relevance of achieving successful performance as the strategic priority for these organisations. The measurement of revenue growth and cost calculations to make good management decision in a handball club was studied by Kozma & Kazaine (2014; 2015) who indicated that one of the key elements of the BSC is the identification and measurement of the value drivers such as revenue growth, operating profit margin, income tax rate, incremental investment into fixed assets, net investment in working capital, cost of capital, and the duration of value increase. The performance of Japanese clubs was analysed by Mizuno & Suzuki (2010) who identified the number of events held, the spectator attendance to the stadiums and the capacity to fill in the venue as key performance indicators for these professional sports clubs.

The research on the application of the BSC has also been studied in the case of sport federations. Kotsvos et al. (2008) emphasised the capacity of this tool to provide feedback on the internal business processes and the external outcomes in a continuous pathway to performance improvement. The instrument has also been used amongst non-profit sport organisations and national governing bodies in Australasia (O'Boyle & Hassan, 2014). In their study, Perechuda & Gulak-Lipka (2020) investigated the use of the BSC in sport team federations by identifying key areas and performance indicators of these organisations. They concluded that the key areas identified were administration and social resources, business, sport, and social. For instance, Ramos et al. (2020) highlighted the relevance of the social corporate responsibility as one of the KPIs that sport organisations such as baseball clubs should consider under the customer perspective.

Another area of research and application of the BSC to sport is that of the public organisations (Durán & Rodríguez, 2012). Barajas & Sánchez (2009) analysed the use of this tool in public investment in sport and proposed specific KPIs related to the BSC to improve the control of the investment in these organisations. Rodríguez et al., (2010) also studied its implementation in municipal sport services and, based on the assumption that it is a tool that can be used by governmental organisation to transform their services, they suggested a flexible adaptation of the tool to the circumstances of each organisation. The BSC as a tool to support the implementation of the strategy of a city's sport and recreation programme was investigated by Nieplowicz (2014) who identified three areas of delivery: certified schools, school sports, and recreation. Dimitropoulos et al. (2016) also studied the implementation of the balanced scorecard (BSC) methodology on a public (municipal) non-profit sport organisation. These authors concluded that the use of this tool assisted in the effectiveness of the management and performance of the organisation to enhance its future sustainability. This tool has also been applied for the strategic evaluation of athletic departments in universities (Delaney, 2008; Kriemadis, et al., 2008).

From a sports event perspective Gratton et al. (2009) proposed a comprehensive approach to evaluation using the BSC as shown on Figure 1.

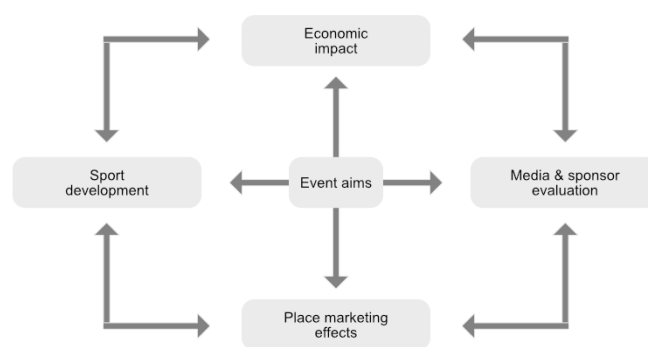


Figure 1. A comprehensive approach to evaluation of sport events (adapted from Gratton et al., 2009).

The application of the BSC to a golf club was studied by Ngunjiri (2022) who emphasised the relevance of leadership, organisation culture and teamwork as some basic criteria for the learning and growth perspective. The author concluded that this tool is an excellent instrument to evaluate the strategic plan of a sport organisation such as golf club.

As it can be seen from the research mentioned above, sport performance and its measurement for better decision-making is a crucial aspect for organisations across sports.

In the case of tennis, only two studies have been found in the literature which studied the application of the BSC to a national tennis federation. Vinck (2009) analysed the possibilities and limitations of developing a BSC for the German Tennis Federation. Firstly, key strategic objectives were identified considering the limited financial resources: Promotion of junior competitive sport and image of the sport of tennis with simultaneous withdrawal of the organisation of high-quality tennis events (in an economic bottleneck). As per the concrete design of a BSC for the DTB, the following central findings were derived: (a) when introducing a BSC for the first time in an NA, which has relatively few points of contact with more complex controlling instruments, one should orient oneself strongly towards the basic model (with only four perspectives), (b) the perspectives of internal processes and staff potential should form the basis of the design construct, (c) in a large umbrella organisation such as the DTB, the offers for the broad masses and their satisfaction should have equal status with the successes of the top athletes, (d) in a phase of great financial strain due to e.g., costly investment projects or severe liquidity bottlenecks, the financial perspective should take the top position within the BSC.

In another study, Bács & Patai (2011) applied the BSC to the Hungarian Tennis Federation. Their proposal identified the organisation stakeholders, among them: media, fans, sponsors, viewers, entrepreneurs, facility operators, clubs, players, competitors, coaches and referees, the government, international organisations, etc. It also specified the following indicators in the different perspectives: financial (financial plan, nation's ranking positions), operation processes (i.e., online entry system, players' ranking positions), development and learning (i.e., number of certified coaches), and customer (i.e., number of players in competitions, attractiveness of the website).

Therefore, from the tennis-specific research on the BSC use mentioned above, it seems obvious that a more hands-on, user-friendly proposal would be advisable.

PRACTICAL PROPOSAL

This section will present a practical proposal on the application of the BSC to tennis clubs and local facilities. As already indicated, the BSC is sought to highlight some key strategic principles set to achieve the club’s vision and mission statements.

Figure 2 adapts the perspectives of BSC to a tennis club based on the proposal from Becsky (2011) which emphasised the need for a successful performance while ensuring the long-term sustainability of the business as the key priority for the organisation.

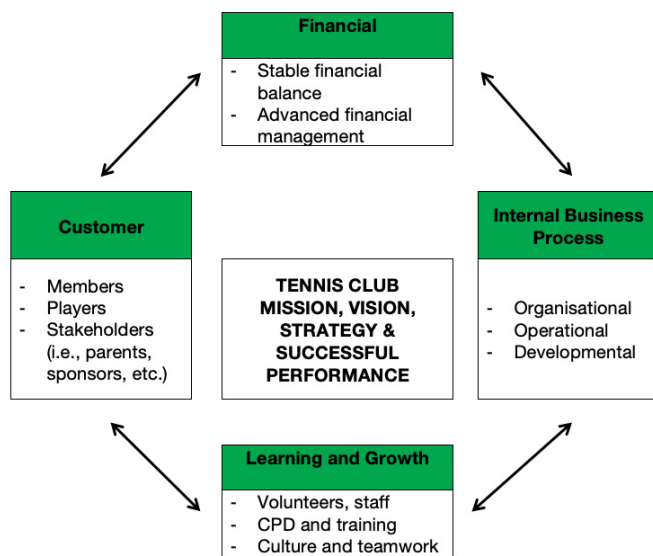


Figure 2. Perspectives of BSC in a tennis club (adapted from Bács & Patai, 2011; Barajas 2009; Becsky, 2011).

The strategic principles should be aligned to the different perspectives of the BSC. Table 1 summarises the main tenets of this proposal.

Table 1

Balance scorecard results for a tennis club (adapted from Hemmings & Pampalis, 2008; Barajas, 2009).

Balanced scorecard area	Strategic principle
Financial perspective - Viability and growth (How will we look to our stakeholders? How are resources used with efficiency criteria to achieve the club goals?)	- The club should be financially viable through membership fees, sponsorship funds, and public grants. - The club should show a solid return on investment to members and sponsors. - The club should increase its market share.
Internal business processes - Internal efficiency and effectiveness (Which are the key processes that offer efficient quality services? What internal processes should we excel at?)	- The club should appoint a committee that will be responsible for the internal efficiency and effectiveness of all club’s activities. - The club should prioritise the goals of the strategy that will be achieved and the processes put in place to do this. - The club should ensure that the committee, volunteers, and staff are action oriented, and results driven.
Innovation, learning and growth - Sustainability and individual competence (How can the club learn and improve? How can the club assure continual learning of the people?)	- The club should excel based on the dedication and commitment of the volunteers and staff. - The club should provide the necessary continuous training (through mentoring or coaching) to those individuals needing support to effectively deliver their functions.
Stakeholder / Customer perspective (How should we look to our stakeholders? How club investment meets the needs and expectations of customers?)	- The club should be aligned to the strategies and programmes of the governing bodies (i.e., provincial, regional, and national tennis associations, local council, etc.). - The club should be the preferred organisation that tennis players and fans wish to join due to the services offered to their members.

The specific aspects related to each one of the different perspectives are further elaborated on Tables 2 to 5.

Table 2

Main aspects related to the financial perspective.

Financial perspective	
How do we add value for our customers while controlling costs?	
<ul style="list-style-type: none"> - Ensuring funds to implement the strategy - Providing the necessary people resources to deliver the programmes - Allocating the adequate facilities and infrastructure to host the events 	<ul style="list-style-type: none"> - Maintaining a strict control of the budget - Ensuring the application of the correct budget lines to the appropriate programmes - Monitoring the ROI of the overall process

Table 3

Main aspects related to the internal processes' perspective.

Internal processes' perspective		
Which business processes should we excel at to satisfy our customers and meet the budgetary constraints?		
Organisation	Management	Operations
<ul style="list-style-type: none"> - Creating an efficient structure of the business 	<ul style="list-style-type: none"> - Designing clear role descriptions 	<ul style="list-style-type: none"> - Mapping the relevant activities through event manuals

Table 4

Main aspects related to the learn and growth perspective.

Learn and growth perspective	
How do we learn, grow, and change while meeting the ongoing demands?	
Education	Innovation
<ul style="list-style-type: none"> - Providing the necessary tools for people training - Generating a culture of CPD in the organisation 	<ul style="list-style-type: none"> - Fostering the need for innovative practices - Favouring the generation and application of new ideas and processes

Table 5

Main aspects related to the customer/stakeholder perspective.

Customer perspective			
Who are our customers? How do we create value for them?			
Members	Players	Sponsors	Parents
<ul style="list-style-type: none"> - Quality service by the club - Reasonable fees - Club image and environment 	<ul style="list-style-type: none"> - Quality training programmes - Adequate competitive opportunities - Dedicated coaching staff - Good facilities 	<ul style="list-style-type: none"> - Valued ROI - Effective image presence - Growing brand value - Meaningful partnership 	<ul style="list-style-type: none"> - Welcoming family environment - Adequate activities for all members - Special fees for families

Table 5 depicts some of the main aspects related to the customer/stakeholder perspective which can be considered in the BSC of a tennis club or local facility.

In this context, KPIs related to financial goals, management processes, innovation, learning, and growth, and customer satisfaction, can be effective indicators of the performance of the club in this area as shown on Table 6.

Table 6

Matrix of Key Performance Indicators aligned with the Balanced Scorecard of a tennis club adapted from Barajas, 2009; Rodríguez et al., 2010).

KEY PERFORMANCE INDICATORS FOR THE PERSPECTIVES	
FINANCIAL	INTERNAL MANAGEMENT PROCESSES
<ul style="list-style-type: none"> - Efficient use of resources - Savings in expenditure - Staff productivity - Investment on resources & facilities 	<ul style="list-style-type: none"> - Quality of processes (coordination, synergies, and cooperation) - Efficiency of processes (delivery, analysis, and control) - Role description - Productivity (procedure manual)
LEARNING AND GROWTH	CUSTOMER
<ul style="list-style-type: none"> - Opportunities (promotion and diversification of tennis activities) - Possibilities of CPD - Innovation degree - Exchange of knowledge - Matching people's training and roles 	<ul style="list-style-type: none"> - Number of club members - Service quality (i.e., events, facilities, programmes, etc.) - Product quality - Customer satisfaction index

Table 7

Tools that can be used to measure the KPIs of each perspective of the BSC.

PERSPECTIVE	MEASUREMENT TOOL
Financial	<ul style="list-style-type: none"> - Budget analysis - Revenue sources
Internal management	<ul style="list-style-type: none"> - Club organisational chart - Flow of processes - Staff productivity
Learning and growth	<ul style="list-style-type: none"> - Volunteer survey - Staff survey - Education activity - Records of innovations implemented
Customer	<ul style="list-style-type: none"> - Member survey (i.e., satisfaction, engagement, etc.) - Data on demographics of the club

An example of an implementation table is shown in Table 8. This table includes the different elements that should be considered in the process of delivery of the tool. Among them, we can consider the strategic objective, action, measure, KPI, time frame, person in charge, allocated budget and results.

Managers can obviously decide to add or delete any aspect to improve the control process of the performance of the organisation.

Table 8
Example of the implementation of the BSC to the four perspectives.

Strategic objective	Action	Measure	KPI	Time frame	Person in charge	Allocated budget line and amount	Results
FINANCIAL Increase revenue and control costs	Introduce a plan to engage sponsors	Number of new sponsors signed	Sign 25% more sponsors in 1 year	1 year	Finance manager	FIN-001 X,XXX	TBC
INTERNAL Clarify the structure of the organisation	Define positions, roles and reporting lines	Organisation chart	Finalise the chart	6 months	HR manager	STR-004 X,XXX	TBC
LEARNING Improve training of people	Create an educational programme	Number of enrolled staff, volunteers	Enrol 50% of people in a CPD course	6 months	HR manager	EDU-002 X,XXX	TBC
CUSTOMER Provide quality services to members	Implement a quality first service project	Quality experience questionnaire	Achieve an 8/10 satisfaction rate by members	6 months	Projects manager	QLT-001 X,XXX	TBC

CONCLUSION

Tennis clubs and local facilities, as well as other tennis organisations, are gradually undertaking steps towards articulating their business strategies with the goal of navigating the increasingly complex eco-systems they interact with. This tendency is of foremost relevance if these entities want to pursue in their aim of turning their visions and missions into reality and meeting the needs of their stakeholders by creating value for them and providing the best services possible (Barget, 2009).

As O’Boyle (2017) suggested, clubs and other NPSO may consider renaming or adding other perspectives to this tool, which would be more appropriate to assist in the process of controlling the achievement of their strategy. The inclusion of other or different performance dimensions to those of the original model is recommended to improve for the improvement of the precision of the instrument.

Indeed, the development of the appropriate business strategy for a tennis club or local facility is a process that should consider a series of phases to identify the approach to plan for the future of the organisation. The BSC has been shown to be extremely useful since it links the mission of the business to the strategy of the organisation and then translates this strategy into more tangible measurable goals, actions, and performance measures (Kotsovos et al., 2008).

The quality of the processes followed by the tennis club and local facility together with their financial stability are instrumental for the achievement of the set goals and the long-term sustainability of the organisation. In this process,

the use of the BSC has been shown to be of considerable assistance to develop and manage the strategy of the business (Becsky, 2011) as well as to support informed and effective management decisions (Kozma & Kazaine, 2014; 2015).

In this context, the use of the BSC in the sport domain is considered to support the interaction, synchronisation and alignment between competition, business strategies, and operation management. As indicated by Bamford et al. (2015) this instrument can be specially indicated to monitor the planning, scheduling, and controlling of off-field sport operations due to the special characteristics of the sports industry represented by clubs (i.e., uncertainty of outcome, limited organisational control over the service, combination of co-ordination, co-operation, and competition, challenges to measure performance, and members being producers and consumers).

The challenges faced by clubs and local tennis facilities demand the implementation of tools that will assist them in the delivery of their strategic objectives while managing their stakeholder expectations to achieve commercial and sports success. The use of the BSC becomes indispensable in the daily operations of many companies worldwide. As already stated by Kennedy (2002: 120), the BSC “measures previously hard-to-quantify activities that are increasingly seen as giving a business its competitive edge – such as customer satisfaction and the building of organisational and employee skills”.

The effective and efficient application of different performance management tools, such as the BSC, will translate in the generation of value to all the club’s stakeholders. This is

a necessary positive step to be taken to progress and meet the targets set by the organisation.

The constant revision and improvement of the relevant management processes would generate the necessary impulse to develop and grow the different areas of the tennis industry at the various levels of the game. These areas need to fall under the appropriate scope of the business strategic plan to drive the organisations to a level of service that would make them competitive.

Tennis clubs and local facilities face many challenges ahead of them. The need of accelerating the pace of change and transformation while ensuring the long-term sustainability of the organisation can be identified as one if not the most relevant one. In this uncertain scenario, tennis businesses should continue to focus on bringing tennis to all communities. This is a task that will need the implementation of the best professional management practices to ensure that all involved assist in this endeavour. "The time for excuses is over - we now have to meet these transformational targets" (Hemmings & Pampalis, 2008: 8).

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