

Abstract

In Austria social health insurance institutions, which are part of the social insurance, are the main financiers of the total health care expenditure of Austria, thus they take a high social responsibility. Today statutory health insurance is confronted with diverse challenges, which require strategic processes of change and adaption. But not only strategy formulation is important, this strategy has to be implemented, too. The Balanced Scorecard, as a tool for strategy implementation, can help an organization to take a more strategic approach. Since more than ten years Austrian social insurance institutions have to define goals to coordinate and align their actions, prescribed by law. They use the Balanced Scorecard as a target steering instrument.

This empirical research study, based on qualitative expert interviews and a complementary document analysis, focuses on the following research questions:

- 1.) What is the actual implementation rate of the Balanced Scorecard in the context of Austrian social health care insurance?
- 2.) How is the BSC structured and developed in Austrian social health care insurance institutions?
- 3.) What are the benefits of BSC-use in this context?

Twelve social health care institutions and the main organization of the Austrian social insurance funds participated in this qualitative study. Stakeholder approach and Principal-Agent-Theory compose the theoretical framework.

Empirical data show that the actual minimum implementation rate of the BSC in context of this nineteen social health care insurance institutions amounts to 68 per cent at least. In five cases no statement can be made.

The majority of social health care insurance institutions does not use the Balanced Scorecard as a fully developed strategic management system. Only four institutions obtained cause-and-effect relationships and no organization has linked incentives to BSC measures. In addition the majority of these institutions did not really adapt the original architecture of the BSC to the special requirements of their specific context.

The following benefits were often mentioned: consequent alignment with strategic goals/strategy, furtherance of transparency as well as the possibility of strategy communication.