

Performance Measurement using Distributed Performance Knowledge Management System: Empirical case study of Coca Cola Enterprises

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Measure the most critical processes and improvement for better solution is key indicator to survive in competitor market. Performance management and Knowledge Management provide a best solution for continuous improvement. The paper assess & reviews the enabling factor of Coca Cola Enterprise (CCE) Ltd for the implementation of the distributive knowledgeable management system with performance measurement tool (balance Scorecard) for continuous Improvement. The study has been carried out by conducting literature review, questionnaire survey, structured interviews and case study. On the basis of outcome of the research strategies, the framework has been devised for implementation. The Distributed Knowledgeable Performance Management System (DKPMS) has been implemented using database. The different factors have been analyzed on suitable sample data and certain conclusions have been derived using proper statistical methods. In the nutshell, DKPMS depicts optimistic effects on employee & customer satisfaction, mission, vision, values & Strategy etc and move CCE towards business excellence, optimization centric environment and on continuous improvement.

Field of Research: Performance Management (PM), Knowledge, Management, Distributed Systems

1.0 Introduction

Performance measurement (PM) is the process of quantifying past action (Neely, 1998). It is the process of ensuring that an organization pursues strategies that lead to the achievement of overall goals and objectives (Nanni *et al.*, 1990). PM is a key agent of change (Brignall, 1991). PM plays a vital role in maintaining attention on changing customer requirements and competitor actions. Performance measurement is a key factor in ensuring the successful implementation of an organization's strategy (Fitzgerald, 1991, Neely 1998). The use of key performance indicators (KPI's) at the

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organizational level is based on the critical success factor (CSF) concept (Rockart 1979). Balanced scorecard, originally developed as tool for performance measurement at the organizational level, has been expanded to include critical success factors (Kaplan and Norton 1993). The main aim is knowledge sharing, knowledge creation and knowledge conversion/innovation. KM promotes an integrated approach to identifying, capturing, retrieving, sharing and evaluating an enterprise's information assets (Skyrme, D.J., 1997-9). The Information Technology is energizing the growth of such skill, making it easier to expose intellectual property and handling the collection and distribution of rights knowledgeable information (Skyrme, D.J., 2002). In the era of technology and data base DKPMS is the best approach to achieve excellence level in organization. Manufacturing and distribution distributive knowledge management along with performance management is the only way to meet the requirement of the customer and society.

Two frameworks, one for effectiveness of DKPMS evaluation and development according to different enabling factors and second one for the implementation of the DKPMS has been developed. DKPMS is used for collecting, analyzing, reporting, and making decisions regarding all performance measures within a process with complete history of the particular processes. The effectiveness of the DKPMS has impact in transforming the culture of quality management. DKPMS provides quality information that will have timeliness, clarity of purpose, correct and precise, provide information, and reflect process visibility and culture of continuous improvement. Coca-Cola Enterprises Ltd, a UK subsidiary of Coca-Cola Enterprises Inc. Coca-Cola Enterprises Inc. is the largest bottler and manufacturer of Coca-Cola brands in the world. In Great Britain, Coca-Cola Enterprises Ltd manufactures approximately 240 million cases of product every year, 6 manufacturing sites, 7 distribution sites, largest plant in the world at Wakefield. CCE adopt TQCCMS (Total Quality Coca-Cola Management System), dedicated to attain consistent improvement. The aim of the study include to obtain the effects of DKPMS implementation on business performance in coca cola and to drive a DKPMS implementation System for coca cola.

2.0 Performance Measurement

Performance Measure means to measure costs, quality, quantity, cycle time, efficiency, productivity, etc., of products and services. Measurement of performance normally based on quantitative (report) base in which targets and objectives are established and accessed. Measurement is an organization wide phenomenon and such measure are inter-dependent and their aggregate contribution will reflect the effectiveness of the total company's effort (Zairi, 1993). Performance measurement is not simply concerned with collecting data but also associated with predefined performance goal or standard. Performance measurement is better thought of as an overall management system involving prevention and detection aimed at achieving conformance of the work product or service.

3.0 Balanced Scorecard

Balance Scorecard is an important approach for measuring and managing the most critical processes in organization. Scorecard covers all aspects of the organizational behaviors and the stakeholders according to growth, legislation, market, competitors, product growth, customer expectation, customer satisfaction, etc (M. Schneiderman, 1998). The balanced scorecard methodology, as with most performance management methodologies, requires the creation of a vision, mission statement and strategy for the organization. There are the fundamentals for extracting the appropriate set of BSC metrics from the near infinite list of possibilities that still exist even after the vital few processes are identified. Finding those leveraged internal process measures is key in achieving a successful BSC implementation (Michael Bourne, 2001).

4.0 Research Methodology

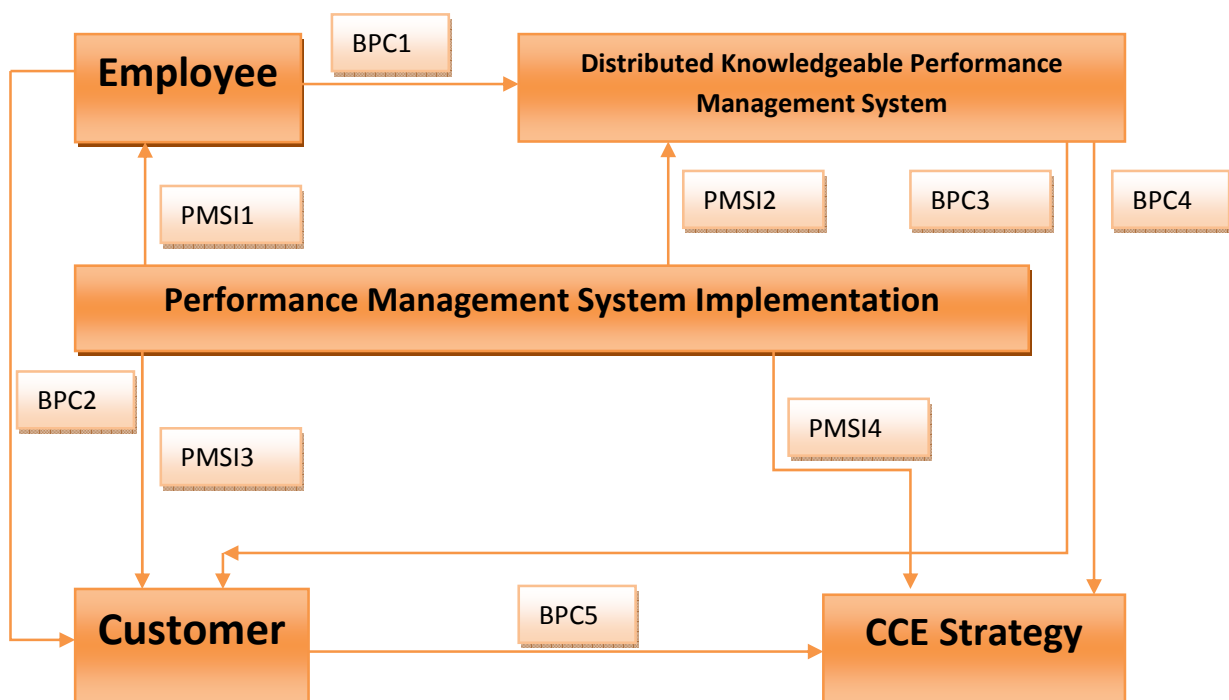
The research strategies adopted include literature review, interviews, questionnaires and the case study. Therefore the strategy adopter is qualitative as well quantitative in nature. Distributive knowledgeable performance management and the continuous improvement through IT as enabler is conducted through literature review. What are the effects of PMS (DKPMS) implementation related to enablers on CCE performance is basically the verification according to CCE so for this questionnaires strategy is adopted. Structure interviews are exploratory in nature to find out what the key requirements according to customer are and how strategy and process are related with each other. Interviews also define the priority of the CCE processes according to different prospective and Balance Scorecard. Case study has been used to develop a DKPMS according to frameworks, enablers, key customer requirements, customer strategies, processes priority and Key performance indicators. Research methodology adopted in this research is basically qualitative and quantitative in nature.

5. Proposed Frameworks for Performance Measurement System

DKPMS implementation is based on the two way structure equation Frame working technique. Path of the framework and the structure framework are estimated concurrently and discretely. DKPMS implementations have two kinds of variables: Independent and cause variables PMSI1, PMSI2, PMSI3, PMSI4 and dependent and

effect variables BPC1, BPC2, BPC3, and BPC4. In first the framework (Figure 1) shows the independent variables assessment about the DKPMS related to PMS implementation. The Second framework (Figure 2) shows the independent and dependent variable assessment between the DKPMS implementation and Employee, Customer satisfaction, and CCE Strategies. Framework (Figure 1) contains 4 independent variables DKPMS, employee & customer satisfaction. Employee satisfaction measured by 0-10, DKPMS has seven items, customer satisfaction measured by two items and strategy of CCE contains five items. These four dependent variables are represented as BPC1, BPC2, BPC3, and BPC4, respectively.

Figure 1: Framework of Performance Management System for DKPMS Implementation



PMSI1: PMS implementation has a positive effect on employee satisfaction.

PMSI2: PMS implementation has a positive effect on DKPMS

PMSI3: PMS implementation has a positive effect on customer satisfaction.

PMSI4: PMS implementation has a positive effect on strategic business performance.

BPC1: Employee satisfaction has a positive effect on DKPMS.

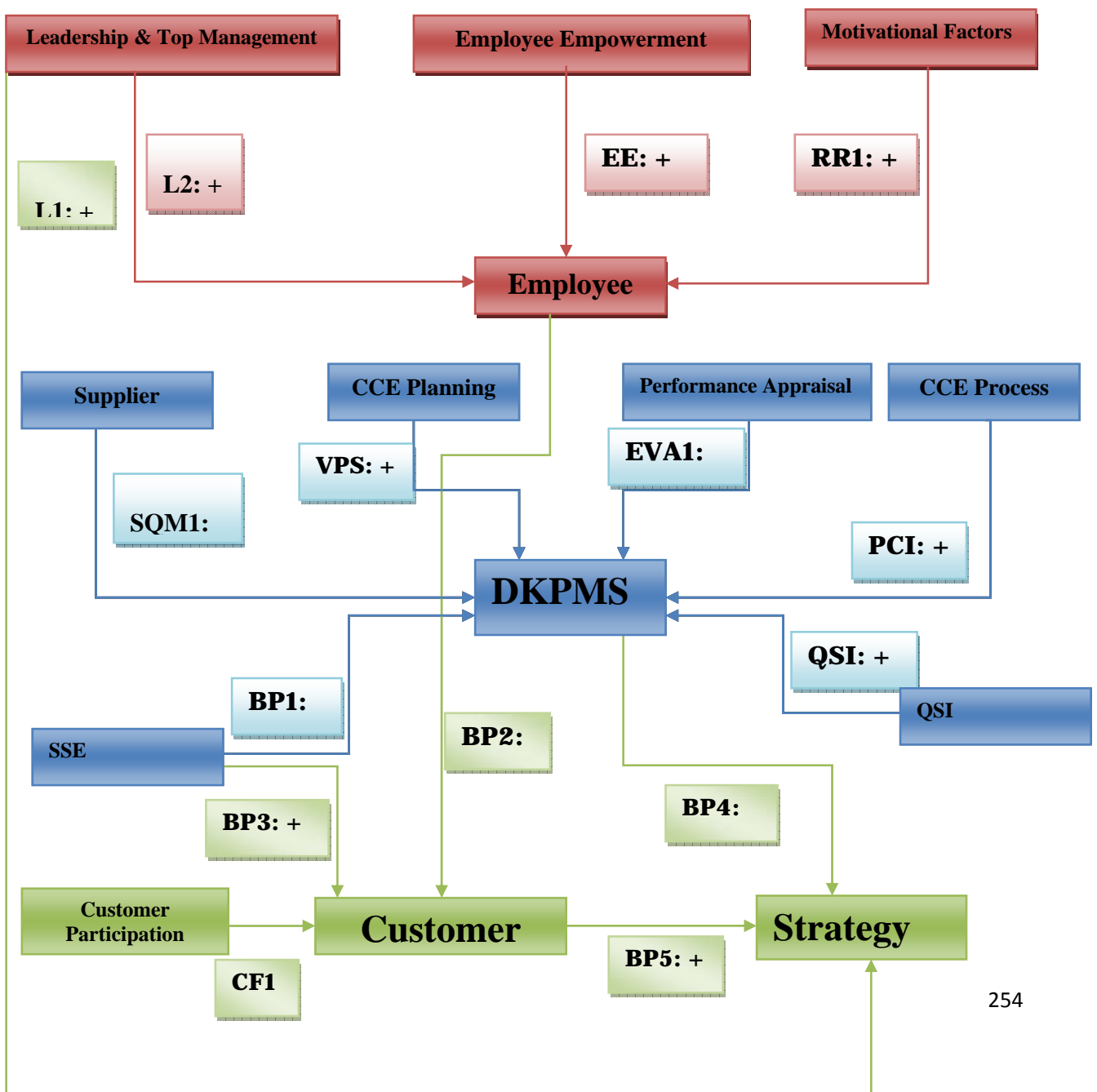
BPC2: Employee satisfaction has a positive effect on customer satisfaction.

BPC3: DKPMS has a positive effect on customer satisfaction

BPC4: DKPMS has a positive effect on strategic business performance.

BPC5: Customer Satisfaction has a positive effect on strategy

Figure 2: DKPMS and Enabling Factor Framework



- L1: Leadership & Top Management has a positive effect on strategy.
- L2: Leadership & Top Management has a positive effect on Employee.
- SQM1: Supplier has a positive effect on DKPMS.
- VPS: CCE Planning has a positive effect on DKPMS.
- EVA1: Performance Appraisal has a positive effect on DKPMS.
- PCI: Process has a positive effect on DKPMS.
- QSI: Quality Management System has a positive effect on DKPMS.
- EP1: Employee Empowerment has a positive effect on employee.
- RR1: Motivational Factor has a positive effect on employee.
- CF1: Customer focus has a positive effect on customer.
- BP1: DKPMS has a positive effect on Safety and Environment.
- BP 2: Employee has a positive effect on customer.
- BP 3: Safety and Environment has a positive effect on customer.
- BP4: DKPMS has a positive effect on strategy.
- BP5: Customer has a positive effect on strategy

6.0 DKPMS Implementation Factor Results

DKPMS implementation is evaluated by using the two way structure equation Frame working technique. Path of the framework and the structure framework are estimated concurrently and discretely, which is two phase analyses. "Many researchers are now proposing a two-stage process of structural equation Frame working". Hair (1992) According to this study total questionnaires reply are only 75; therefore two-way approach is used for estimation. "The procedure can be formulated as one of estimating the coefficients of a set of linear structural equations representing the cause and effect relationships hypothesized by researchers". Joreskog and Sorbom (1996) DKPMS implementations have two kinds of variables: Independent and cause variables PMSI1, PMSI2, PMSI3, PMSI4 and dependent and effect variables BPC1, BPC2, BPC3, and BPC4. In first the framework (Figure 1) shows the independent variables assessment about the DKPMS related to PMS implementation. The Second framework (Figure 3) shows the independent and dependent variable assessment between the DKPMS implementation and Employee, Customer satisfaction, and CCE Strategies. According

to Hair (1992), “estimating a path analysis Framework with LISREL is entirely straightforward. LISREL treats the Framework as a system of equations and estimates all the structural coefficients directly”.

6.1 DKPMS and PMS Implementation Framework

In the PMS Implementation related to DKPMS framework use an independent variable and has value by means and factors of all the items. Framework (Figure 1) contains 4 independent variables DKPMS, employee & customer satisfaction. Employee satisfaction measured by 0-10, DKPMS has seven items, customer satisfaction measured by two items and strategy of CCE contains five items. These four dependent variables are represented as BPC1, BPC2, BPC3, and BPC4, respectively. Correlation matrix is used as input matrix for these variables in estimating the hypothesis of this framework. Table 1 contains the Statistical summary of 5 variables and all variables have normal distribution because skewness and kurtosis value do not exceed 1. The PMS Implementation framework has nine hypotheses that all are estimated simultaneously. All variable and nine hypothesis confirmation, goodness of fit index and the significance level are displayed in table 1, 2, & 3 and Figure 2. 4 hypothesis are strongly significant by the T-value is greater the 2.30. Two hypothesis are moderately confirmed by the T-value is greater than 1.60. PMS Implementation on customer satisfaction, employee satisfaction and DKPMS is not confirmed because T-value is less than 1.20.

Table 1: Statistical Summary of Five Variables

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Summary Statistics for Continuous Variables

Variable	Mean	St. Dev.	T-Value	Skewness	Kurtosis	Minimum	Freq.	Maximum	Freq.
EMP Sat	0.634	2.955	2.896	0.935	-0.342	-0.090	11	2.823	1 strongly significant
DKPMS	0.315	2.555	2.472	1.268	0.301	-0.032	13	1.679	1 strongly significant
CS	1.044	2.071	4.247	0.671	-0.656	0.079	9	3.386	1 strongly significant
SBP	0.808	1.994	3.543	0.939	-0.345	0.055	11	3.083	1 strongly significant
PMSI	5.139	3.416	5.824	-0.002	-0.086	2.298	1	7.980	1 strongly significant

Eigenvalues and Eigenvectors

	PC_1	PC_2	PC_3	PC_4	PC_5
Eigenvalue	2.33	1.57	0.37	0.17	0.13
% Variance	51.01	34.40	8.02	3.66	2.92
Cum. % Var	51.01	85.41	93.42	97.08	100.00
EMP Sat	0.421	-0.422	0.752	0.099	0.264
DKPMS	0.160	-0.207	-0.495	-0.013	0.828
CS	0.437	-0.622	-0.404	-0.154	-0.484

Table 2 Regression for the Five Variables

Decision Table for Number of Factors

Factors	Chi2	df	P	DChi2	Ddf	PD	RMSEA
1	2.55	5	0.769	19.82	5	0.001	0.000
2	0.67	1	0.413	1.88	4	0.757	0.000

Estimated Regression Weights

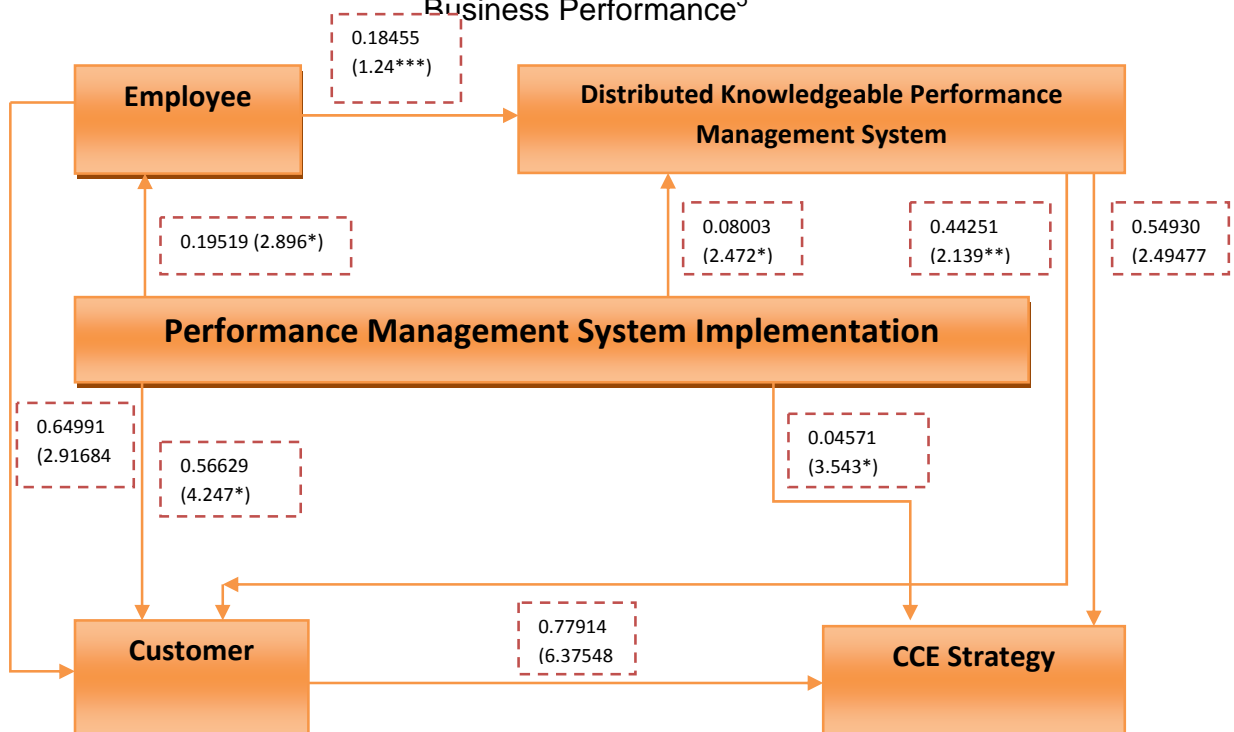
Parameter	Estimate	RMR	z Value	P Value	
PMSI	3.6044	1.2245	2.9436	0.0032	Partially acceptable
EMP Sat	0.4548	0.4476	1.0161	0.3096	Acceptable
DKPMS	0.2125	0.7299	0.2911	0.7710	Acceptable
CS	-0.2692	0.4908	-0.5486	0.5833	Acceptable
SBP	0.8464	0.7052	1.2002	0.2301	Acceptable

Table 3 Maximum Likelihood Estimates

Maximum Likelihood Estimate

	COEFFICIENTS	STD	T-value	GFI		
PMSI	0.06744	0.03679	1.83290	0.06682	Fair fit	Moderately Significant
PMSI1	0.19519	0.55051	0.35456	0.02292	Fair fit	Week Significance
PMSI3	0.56629	1.05672	0.53589	0.59203	Poor Fit	Week Significance
PMSI2	0.08003	0.18536	0.43175	0.66592	Poor Fit	Week Significance
PMSI4	0.04571	0.03909	1.16953	0.24219	Poor fit	Week Significance
BPC1	0.18455	0.14848	1.24289	0.01391	Good fit	Moderately Significant
BPC2	0.54930	0.22018	2.49477	0.01260	Good Fit	Strong Significance
BPC3	0.64991	0.22281	2.91684	0.00354	Good Fit	Strong Significance
BPC4	0.44251	0.20681	2.13963	0.03238	Good Fit	Strong Significance
BPC5	0.77914	0.12221	3.37548	0.00129	Good Fit	Strong Significance

Figure 3 Performance Management System Implementation (DKPMS) and Overall Business Performance⁵



6.6 DKPMS and Enabling Factor (EF) Framework

Distributive knowledgeable performance management system with enabling factor framework contains 11 hypothesizes (Figure 3) that are evaluated simultaneously by LISREL. The framework contain 11 EF independent variables are constructed by summing the mean score of L1, L2, SQM1, VPS, EVA1, PCI, QSI, RR1, EP1, ES, and CF1. The framework also contains four dependent variable Employee and customer satisfaction, CCE strategy and DKPMS. Employee satisfaction measured by 0-10, DKPMS has seven items, customer satisfaction measured by two items and strategy of CCE contains five items. The Dependent variables of the framework are BP1, BP2, BP3, and BP4 respectively. Correlation matrix is used as input matrix for these variables in estimating the hypothesis of this framework. Table 4 shows the statistical summary of

⁵ T-values & Z-Value are in parentheses.

**A t-value larger than 1.60 corresponds to p<0.05.

*A t-value larger than 2.326 corresponds to p<0.01

the 14 variables and all variables have normal distribution because skewness and kurtosis value do not exceed 2.

The PMS Implementation framework has nine hypotheses that all are estimated simultaneously. All variable and nine hypothesis confirmation, goodness of fit index and the significance level are displayed in table 4, 5, 6 & 7 and Figure 4. Three hypothesis are strongly significant by the T-value is greater the 2.30. Five hypothesis are moderately confirmed by the T-value is greater than 1.60. DKPMS Enabling factors leadership, Strategy and PMS Evaluation are not confirmed because T-value <1.20

Table 4: Summary Statistics for the 14 Enabling factor and DKPMS Variables

Summary Statistics for Continuous Variables									
Variable	Mean	St. Dev.	T-Value	Skewness	Kurtosis	Minimum	Freq.	Maximum	Freq.
LED	0.602	0.940	2.867	1.647	1.970	0.000	12	2.920	1 strongly significant
SQM	0.299	0.545	2.455	1.970	1.739	0.000	14	1.984	1 strongly significant
VPS	0.840	1.080	3.478	0.582	1.665	0.000	12	2.600	1 strongly significant
EVA	0.767	0.984	3.487	0.578	1.643	0.000	12	2.450	1 strongly significant
PCI	0.943	1.251	3.370	0.868	0.482	0.000	12	3.900	1 strongly significant
QSI	0.863	1.546	2.497	1.309	0.222	0.000	15	4.020	1 strongly significant
EP1	0.047	1.647	2.843	0.971	1.142	0.000	14	3.840	1 strongly significant

Table 5: Correlation Matrix for DKPMS and Enabling factor Framework

Correlation Matrix														
	LED	SQM	VPS	EVA	PCI	QSI	EP	HRM	RR	TD	CF	SSE	RES	DKPMS
LED	1.000													
SQM	0.366	1.000												
VPS	0.791	0.730	1.000											
EVA	0.730	0.656	0.952	1.000										
PCI	0.765	0.560	0.924	0.907	1.000									

Table 6: Maximum Likelihood Estimation for DKPMS and Enabling factor Framework

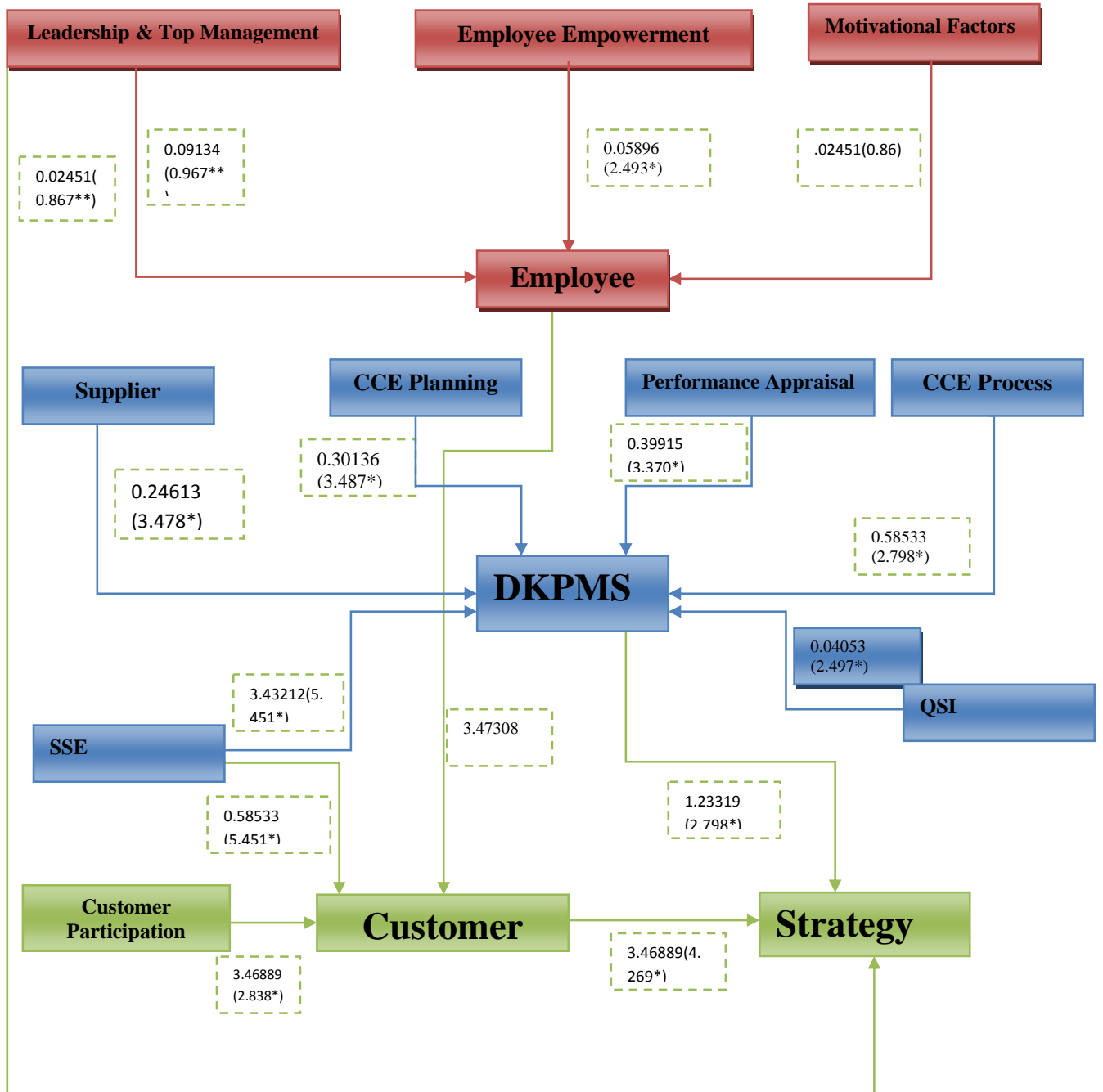
PMSI Implementation Constructs and Overall Business Performance				
PARAMETERS	COEFFICIENTS	STD	T-Value	GFI
L1	0.02451	0.16915	0.14490	0.08479 Fair Fit
L2	<i>0.09134</i>	<i>2.50569</i>	<i>0.03645</i>	<i>0.03092</i> Good Fit
SQM1	0.01374	0.08139	0.16877	0.05598 Good Fit
VPS	0.24613	0.14058	2.75086	0.07997 Fair Fit
EVA	0.30136	0.02410	0.004321	0.03200 Good Fit
PCI	0.39915	0.24569	1.62458	0.10425 Poor Fit
QSI	0.04053	0.15024	2.26978	0.05733 Good Fit
EP1	0.22146	0.12418	1.78331	0.07454 Fair Fit
RR1	0.05896	0.04439	1.62826	0.18409 Very Poor Fit

The Coefficient of the enabling factors are listed in table 6 according to figure 3 are strongly, moderate and weekly confirmed. Employee Satisfaction related to customer satisfaction and Safety & Environment related to customer satisfaction and customer satisfaction related to CCE Strategy are not confirmed. All Enabling factors and DKPMS hypothesis confirmation, goodness of fit index and the significance level are displayed in table 4, 5, & 6 and Figure 4.

Table 7: Goodness of fit index for DKPMS and Enabling factor Framework

Goodness of Fit Statistics (L1)				Goodness of Fit Statistics (BP1)			
Statistic	Value	DF	Ratio	Statistic	Value	DF	Ratio
Likelihood Ratio Chi-square	5.6423	14	0.4030	Likelihood Ratio Chi-square	50.5358	18	2.8075
Pearson Chi-square	5.6423	14	0.4030	Pearson Chi-square	50.5358	18	2.8075
-2 Log Likelihood Function	28.7722			-2 Log Likelihood Function	75.2965		
Akaike Information Criterion	32.7722			Akaike Information Criterion	79.2965		
Schwarz Criterion	34.3241			Schwarz Criterion	81.2880		
Goodness of Fit Statistics (L2)				Goodness of Fit Statistics (BP2)			
Statistic	Value	DF	Ratio	Statistic	Value	DF	Ratio
Likelihood Ratio Chi-square	6.8527	2	3.4263	Likelihood Ratio Chi-square	0.2754	18	0.0153
Pearson Chi-square	6.8527	2	3.4263	Pearson Chi-square	0.2754	18	0.0153
-2 Log Likelihood Function	31.8922			-2 Log Likelihood Function	28.9446		
Akaike Information Criterion	59.8922			Akaike Information Criterion	24.9446		
Schwarz Criterion	70.7556			Schwarz Criterion	22.9532		
Goodness of Fit Statistics (SQM1)				Goodness of Fit Statistics (BP3)			
Statistic	Value	DF	Ratio	Statistic	Value	DF	Ratio
Likelihood Ratio Chi-square	1.6892	18	0.0938	Likelihood Ratio Chi-square	1.7482	18	0.0971
Pearson Chi-square	1.6892	18	0.0938	Pearson Chi-square	1.7482	18	0.0971
-2 Log Likelihood Function	38.4467			-2 Log Likelihood Function	8.0142		
Akaike Information Criterion	42.4467			Akaike Information Criterion	12.0142		
Schwarz Criterion	44.4382			Schwarz Criterion	14.0057		
Goodness of Fit Statistics (VPS)				Goodness of Fit Statistics (BP4)			
Statistic	Value	DF	Ratio	Statistic	Value	DF	Ratio
Likelihood Ratio Chi-square	6.6353	14	0.4739	Likelihood Ratio Chi-square	1.7668	18	0.0982
Pearson Chi-square	6.6353	14	0.4739	Pearson Chi-square	1.7668	18	0.0982
-2 Log Likelihood Function	31.3746			-2 Log Likelihood Function	8.2266		
Akaike Information Criterion	35.3746			Akaike Information Criterion	12.2266		

Figure 4: Evaluation Framework of PMS Implementation and DKPMS



6.7 Results Interpretations Of The PMSI, Enabling Factors And DKPMS

One of the most interesting parts of conducting empirical research is to interpret the research findings. Caution should be exercised in interpreting the results obtained from statistical data analysis. Madu (1998) In Questionnaires survey there is small no of sample for the evaluation of the framework may reduce the power; therefore results to be considered in this situation are generalized. It is important to bear in mind the following issues because questionnaires survey has some week issues.

- The Questionnaires respondent position and knowledge/education might affect the results according to their responsibilities or nature of the job.
- Results might be affected by the tend to answer the question that would show their attitude in positive or negative way.

Therefore structure and literature are used to interpret the questionnaire and nais interpretation might be avoided.

6.7.1 DKPMS & Enabling Factor

The performance measurement system implementation, according to DKPMS, is evaluated by frameworks and has positive effects on employee, customer, society and CCE Strategy. Following enabling factors discuss in detail explanations of the DKPMS implementation.

Leadership and Top Management

Variable LED is censored below

Mean = -0.400 (0.285)

Standard Deviation = 1.949 (0.152)

LED = - 62.544 + 7.535*EVA + 12.784*PCI + 6.855*QSI - 12.169*EP+ 6.591*CF + 6.146*RES - 0.0330*DKPMS + Error, R² = 1.00

The leadership & top Management shows optimistic effect on employee, customer satisfaction, and Strategy and DKPMS implementation. Leadership actively participates, involve and empower employee in quality management activities. Leadership arranges

sufficient, facilities for the training and development of employee. Leadership actively focuses on product quality rather than yields. Leader participation in performance management activities and performance related concept and skills is highly significance. Leader positively encourages employee involvement and empowerment is also highly significance. Employee learning and education have moderate significance.

Supplier

Variable SQM is censored below

$$SQM = - 0.0000115 + 0.0166*EVA + 2.212*PCI + 1.903*QSI - 4.259*EP+ 3.862*CF - 1.794*RES - 0.285*DKPMS + Error, R^2 = 1.00$$

Standerr (0.0108) (0.00144) (0.00270) (0.00157) (0.00485) (0.00195) (0.00413) (0.000137)

Supplier related issues shows optimistic effect on PMS implementation and DKPMS. Involve supplier in quality related and PMS issues and supplier produce high quality products. CCE consider high quality supplier and long term cooperative relationship with continuous learning and innovation.

CCE Planning

Variable VPS is censored below

$$VPS = - 3.314 + 0.585*EVA + 0.483*PCI + 0.0252*QSI - 0.931*EP + 0.509*CF+ 0.858*RES + 0.590*DKPMS + Error, R^2 = 0.993$$

Standerr (2.444) (0.307) (0.237) (0.220) (1.064) (0.792) (0.670) (0.435)

CCE

Vision and one year plan on DKPMS. However according to CCE generate own strategy and plan related to DKPMS and involve and empower employee in DKPMS strategy, Quality policy, PMS goal, and PMS improvements activities. Every employee must know the CCE DKPMS plan and vision and top management effectively encourage employee to concentrate DKPMS and improve DKPMS, reduce cost, and satisfy customer and Product quality.

PMS Implementation (PMSI)

$$PMSI = 3.604 + 0.455*EMP Sat + 0.212*DKPMS - 0.269*CS + 0.846*SBP+ Error, R^2 = 0.113$$

Standerr (1.426) (0.521) (0.850) (0.572) (0.822)

Performance management system implementation is highly significance on Employee satisfaction ($P>1.0$), DKPMS and moderate significance in customer satisfaction and strategy ($P>.05$). Therefore PMS implementation has positive effect on DKPMS,

Employee and customer satisfaction. Performance management implementation activities could improve product quality, employee commitment and involvement and continuous improvement.

Process

$$DKPMS = - 6.026 + 2.138*CS + 0.528*SBP + 0.305*PMSI - 0.499*PCI + \text{Error}, R^2 = 0.643$$

Standerr (3.883) (1.348) (0.877) (0.324) (0.548)

Process Control and Improvement have weak significance related to PMS implementation, CCE Strategy and customer satisfaction. (P<.01). CCE must pay attention on process capability, requirement and implement process management system (BSC) effectively and efficiently so that CCE use BSC extensively for process management and control thus the use of PMS tool (BSC), CCE have positive effect in product quality, and customer/employee satisfaction.

Society, Safety and Environment (SSE)

$$SSE = 3.497 - 0.205*SBP + 0.448*PCI + 0.298*QSI + 0.480*EP - 0.0902*CF - 0.114*RES + 0.819*DKPMS + \text{Error}, R^2 = 0.440$$

Standerr (0.0760) (0.194) (0.171) (0.160) (1.218) (0.898) (0.0486) (0.522)

SSE

have strong significance on strategy, processes have the value (P >1.0). SSE also have weak significance on employee satisfaction, resources, and customer focus (P <.01). SSE has positive effect on PMSI and DKPMS and established their own SSE system according to society and international standard. The hypothesis SSE has positive effective on product quality thus evaluation between SSE and product quality have been biased to a some degree

Employee Empowerment

$$EMP\ Sat = - 5.174 - 0.473*DKPMS + 1.893*CS + 0.451*SBP + 0.358*PMSI + \text{Error}, R^2 = 0.646$$

Standerr (3.395) (0.671) (0.773) (0.991) (0.320)

Employee show positive effective DKPMS, customer satisfaction, PMS implementation and has strong significance (P>1.0). “Participatory management Frameworks are not appropriate for cultures with large power distance”. Adler (1991) Employee participation and involvement are encouraged in possible modification, suggestion in continuous improvement. Top management involves employees in functional cross functional

teams and encourage in PMS implementation and development of DKPMS for continuous improvement

Motivational Factor

Variable RR is censored below

$$RR = -0.00000777 + 0.571*EVA - 2.130*PCI - 0.808*QSI + 1.062*EP + 0.705*CF + .95844302D-07*RES + 0.837*DKPMS + Error, R^2 = 1.00$$

Standerr (0.0110) (0.00167) (0.00452) (0.00177) (0.00691) (0.00273) (0.00447) (0.00165)

Motivational Factor shows optimistic effect on employee participation, DKPMS and has strong significance value ($P > 1.0$). Motivational Factor activities effectively inspire employee pledge to performance improvement is moderate significance. "Argued persuasively that the focus on individual performance and related evaluation and reward practices causes major dysfunctions and organizational ineffectiveness". Deming (1986) "It is very important for having a successful PMS implementation in company if the contribution made by all employees toward PMS implementation is clearly linked to rewards". Jenner (1998)

The Motivational Factor deeds can motivate employees to enhance their commitment and involvement in deployment of DKPMS

Training and Development

$$TD = -.37447343D-07 - 0.00000312*EVA + 0.00000307*PCI + 0.00000615*QSI + 0.0000129*EP - .21049332D-06*RES + 1.00*DKPMS + Error, R^2 = 1.00$$

Standerr (0.000422) (0.00105) (0.000922) (0.000885) (0.00133) (0.000269) (0.00175)

Employee education and training has positive effect in employee evaluation & participation, quality system management resource management and also DKPMS development and development, questionnaires shows strong significance level with DKPMS, employee participation and PMS improvement ($P > .05$). According to Kassicieh and Yourstone (1998), "PMS training is a key to successful implementation of PMS along the dimensions of cost reduction and profit increase". CCE have introduce different DKPMS training program and Six Sigma training program for various operational employees according to their job requirement.

Customer Participation

$$CS = -0.275 + 0.864*EMP\ Sat + 1.185*DKPMS + 0.160*SBP - 0.0608*PMSI + Error, R^2 = 0.614$$

Standerr (1.664) (0.342) (0.559) (0.755) (0.235)

Hypothesis customer Participation has weak significance value related to DKPMS, PMS implementation and employee participation and satisfaction ($P < .05$). CCE have specific customer and have specific feedback system in order to collect customer complaints, customer feedback will be based not only specific customer and it's in general way and in order to pursue customer satisfaction.

5.5.2.1 Consequence of Employee

Distributive Knowledgeable Performance Management System

Estimated Censored Regression

$$PMSI = 3.604 + 0.455*EMP\ Sat + 0.212*DKPMS - 0.269*CS + 0.846*SBP + Error, R^2 = 0.113$$

Standerr (1.426) (0.521) (0.850) (0.572) (0.822)

Employee shows optimistic effect on DKPMS and strong significance level ($P > 1.0$). Employee satisfaction effects directly the customer, product quality and performance management and improvement system. Employees are the key enablers of the CCE strategy to deliver right product on right time and maintain market place.

Effect of DKPMS

Estimated Censored Regressio.

$$DKPMS = -6.026 + 2.138*CS + 0.528*SBP + 0.305*PMSI - 0.499*EMP\ Sat + Error, R^2 = 0.643$$

Standerr (3.883) (1.348) (0.877) (0.324) (0.548)

Hypothesis DKPMS development and deployment has positive effective with strong significance value ($P > 1.0$). DKPMS shows positive effect on CCE strategy, Process and Satisfaction of Customer and employee. CCE's strategy of continuous improvement will be improved on the basis of safety and Environment and PMS implementation. CCE can gain returns from their efforts to DKPMS.

Effects of Customer

Ordinary Least Squares Regression.

$$SBP = 1.217 - 0.0164 * EMP \text{ Sat} + 0.0774 * DKPMS + 0.0634 * CS + 0.0833 * PMSI + \text{Error}, R^2 = 0.123$$

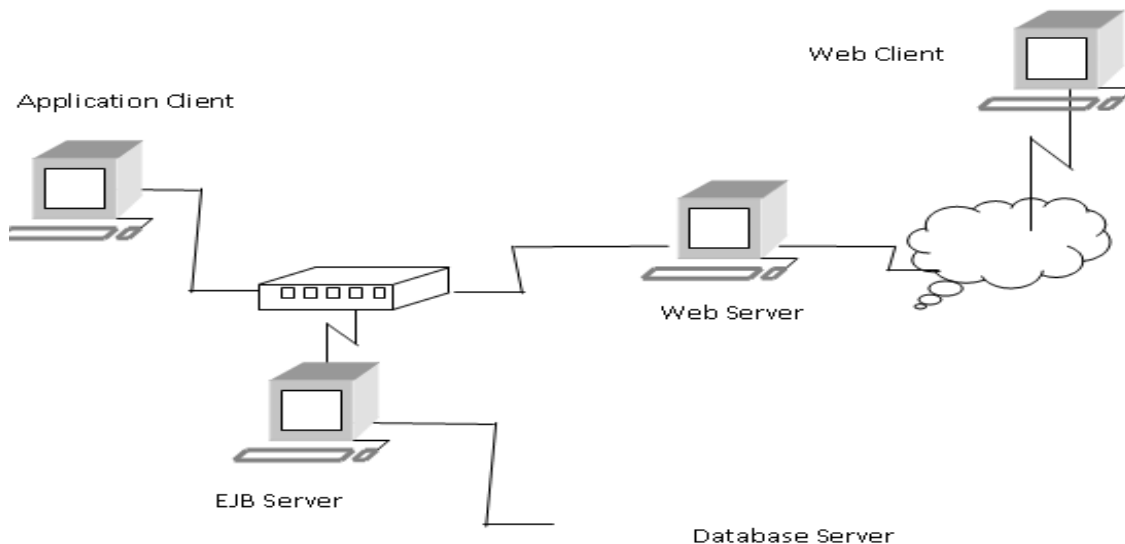
Standerr (0.431) (0.168) (0.266) (0.180) (0.0808)

Customer has strongly significance related to DKPMS, employee, CCE strategy and enabling factors of DKPMS ($P > 1.0$). "It is far from certain that market share and customer satisfactions are positively correlated". Fornell (1992) However in the long run its best way the customer satisfaction goes with CCE Strategy, "The economic returns from improving customer satisfaction are not immediately realized". Anderson (1994).

7. DKPMS Implementation

The DKPMS is implemented to provide the facility to the organizations having their network of department and intends to manage the whole network from its head. Through this software the performance Management system (Balance Score Card) related to any Site can be available. Distributed Knowledgeable Performance Management System has different functions, some main include operation about KPI, New Prospective, BSC Reports, Distributive BSC System, Final PMS Reports, KPI's Search Facility, Distributed QFD, Distributed BSC. The tools for implementation are JDK, EJB, Java Swing, Oracle and WebLogic. The architectural of DKPMS is shown in figure 3.

Figure 5: Distributive Knowledgeable Performance Management architecture view



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Distribution Financial Overview 2007 - Period 7 Cost Summary (Actual vs. Bud 07) GB-Wakefield Distribution

	BULK			LOCAL			OVERHEADS			TOTAL SUMMARY			X-SITE		
	Actual	Bud 07	Var	Actual	Bud 07	Var	Actual	Bud 07	Var	Actual	Bud 07	Var	Actual	Bud 07	Var
FREIGHT															
Total Freight to Branches	-	-	-	-	-	-	10,380	10,461	81	10,380	10,461	81	-	-	-
Total	-	-	-	-	-	-	10,380	10,461	81	10,380	10,461	81	-	-	-
WAREHOUSE															
Non-Management	146,201	162,046	15,844	37,105	40,310	3,205	106,480	118,262	11,782	289,786	320,618	30,831	-	-	-
Management	-	-	-	-	-	-	37,209	39,140	1,931	37,209	39,140	1,931	-	-	-
Compensated Absences	11,078	-	(11,078)	(72)	-	72	3,928	-	(3,928)	14,934	-	(14,934)	-	-	-
Overtime	2,948	-	(2,948)	-	-	-	8,512	2,000	(6,512)	11,459	2,000	(9,459)	-	-	-
Labour Transfer	(26,110)	-	26,110	3,093	-	(3,093)	18,034	1,008	(17,026)	(4,984)	1,008	5,992	-	-	-
Contract Labour	62,220	35,261	(26,959)	7,569	19,714	12,146	11,402	11,492	91	81,190	66,468	(14,723)	-	28,550	28,550
ERCs	17,345	18,883	1,537	4,188	4,411	224	18,928	21,510	2,582	40,461	44,804	4,343	-	-	-
Incentive Pay	7,932	5,360	(2,572)	1,728	1,340	(388)	5,313	3,655	(1,659)	14,873	10,354	(4,519)	-	-	-
Total Payroll Costs	221,614	221,550	(64)	53,609	65,776	12,166	209,805	197,066	(12,739)	485,028	484,391	(637)	-	28,550	28,550
Vehicle Expenses Inc. Accidents/Fuel	40,415	46,196	5,781	6,505	4,981	(1,524)	15,359	18,282	2,922	62,280	69,459	7,179	-	8,253	8,253
Carrier/Freight Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MDT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Vehicle Costs	40,415	46,196	5,781	6,505	4,981	(1,524)	15,359	18,282	2,922	62,280	69,459	7,179	-	8,253	8,253
Building	-	-	-	-	-	-	251,209	167,704	(83,504)	251,209	167,704	(83,504)	-	71,736	71,736
M&R - Building	-	-	-	-	-	-	-	-	-	-	-	-	-	577	577
Rental Expenses	2,012	4,158	2,146	-	-	-	502	2,592	2,090	2,514	6,750	4,236	-	-	-
Supplies	-	-	-	-	-	-	5,078	7,155	2,078	5,078	7,155	2,078	-	154	154
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Overheads	-	-	-	-	-	-	17,886	21,395	3,509	17,886	21,395	3,509	-	-	-
Finished Product Loss	(9,091)	-	9,091	-	-	-	4,308	6,917	2,609	(4,783)	6,917	11,700	476	67	(409)
Depreciation	-	-	-	-	-	-	12,846	12,561	(286)	12,846	12,561	(286)	-	-	-
Uncategorised	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Overheads	(7,079)	4,158	11,237	-	-	-	291,829	218,325	(73,504)	284,750	222,483	(62,267)	476	72,533	72,057
Total	254,950	271,903	16,953	60,114	70,757	10,643	516,993	433,673	(83,320)	832,058	776,333	(55,725)	476	109,336	108,860
DELIVERY															
Non-Management	-	-	-	70,918	80,729	9,810	-	-	-	70,918	80,729	9,810	-	-	-
Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Compensated Absences	-	-	-	4,267	-	(4,267)	-	-	-	4,267	-	(4,267)	-	-	-
Overtime	-	-	-	758	-	(758)	-	-	-	758	-	(758)	-	-	-
Labour Transfer	-	-	-	(311)	(1,008)	(697)	-	-	-	(311)	(1,008)	(697)	-	-	-
Contract Labour	-	-	-	19,916	12,413	(7,503)	-	-	-	19,916	12,413	(7,503)	-	-	-
ERCs	-	-	-	8,459	10,419	1,960	-	-	-	8,459	10,419	1,960	-	-	-
Incentive Pay	-	-	-	(323)	2,193	2,516	-	-	-	(323)	2,193	2,516	-	-	-
Total Payroll Costs	-	-	-	103,683	104,745	1,062	-	-	-	103,683	104,745	1,062	-	-	-
Vehicle Expenses	-	-	-	56,502	66,631	10,128	-	-	-	56,502	66,631	10,128	-	-	-
Carrier/Freight Expense	-	-	-	33,057	36,174	3,117	-	-	-	33,057	36,174	3,117	-	-	-
MDT	-	-	-	64,009	75,314	11,305	-	-	-	64,009	75,314	11,305	-	-	-
Total Vehicle Costs	-	-	-	153,568	178,118	24,550	-	-	-	153,568	178,118	24,550	-	-	-
Building	-	-	-	472	512	39	-	-	-	472	512	39	-	-	-
M&R - Building	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Overheads	-	-	-	(559)	557	1,116	-	-	-	(559)	557	1,116	-	-	-
Finished Product Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Uncategorised	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Overheads	-	-	-	(87)	1,069	1,155	-	-	-	(87)	1,069	1,155	-	-	-
Total	-	-	-	257,165	283,932	26,767	-	-	-	257,165	283,932	26,767	-	-	-
Site Cost	254,950	271,903	16,953	317,279	354,689	37,410	527,373	444,134	(83,239)	1,099,602	1,070,726	(28,876)	476	109,336	108,860

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Coca-Cola Enterprises Ltd															
Distribution Financial Overview 2007 - Period 7 Cost Summary (Actual vs. Prior Year)															
GB-Wakefield Distribution															
	BULK			LOCAL			OVERHEADS			TOTAL SUMMARY			X SITE		
	Actual	Prior Year	Var	Actual	Prior Year	Var	Actual	Prior Year	Var	Actual	Prior Year	Var	Actual	Prior Year	Var
FREIGHT															
Total Freight to Branches	-	-	-	-	-	-	10,300	10,300	81	10,300	10,300	-	-	-	-
Total							10,300	10,300	-	10,300	10,300	-	-	-	-
WAREHOUSE															
Non-Management	146,201	157,621	11,420	37,105	34,391	(2,714)	106,460	92,679	(13,601)	289,786	284,692	(5,094)	-	-	-
Management	11,078	11,105	27	(72)	4,224	4,296	3,209	26,652	(10,557)	37,209	26,652	(10,557)	-	-	-
Compensated Absences	2,940	10,454	7,506	-	2,539	2,539	5,512	7,194	(1,310)	11,459	20,107	8,720	-	-	-
Overtime	(26,110)	(23,110)	3,000	3,093	3,773	680	10,034	27,105	9,152	(4,964)	7,849	12,832	-	-	-
Labour Transfer	62,220	52,567	(9,653)	7,569	8,271	702	11,402	11,246	(156)	81,190	72,104	(9,086)	-	-	-
Contract Labour	17,345	22,520	5,174	4,188	5,182	1,004	18,928	13,280	(5,648)	49,461	49,951	520	21,948	21,948	-
ERC's	7,932	8,828	896	1,728	1,873	145	5,313	1,807	(3,407)	14,973	12,607	(2,366)	-	-	-
Incentive Pay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Payroll Costs	221,614	240,004	18,390	53,609	60,263	6,653	209,805	182,512	(27,293)	485,028	482,779	(2,250)	-	21,948	21,948
Vehicle Expenses Inc. Accidents/Fuel	40,415	53,947	13,131	6,505	5,133	(1,372)	15,389	12,265	(3,094)	62,200	70,945	8,645	-	5,427	5,427
MDT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Vehicle Costs	40,415	53,947	13,131	6,505	5,133	(1,372)	15,389	12,265	(3,094)	62,200	70,945	8,645	-	5,427	5,427
Building	-	1,600	1,600	-	-	-	251,209	145,061	(106,147)	251,209	145,061	(106,147)	-	67,618	67,618
M&R - Building	-	-	-	-	-	-	-	-	-	-	-	-	-	161	161
Rental Expenses	2,012	2,012	-	-	-	-	502	1,663	1,161	2,514	3,675	1,161	-	-	-
Supplies	-	-	-	-	-	-	5,078	11,881	6,804	5,078	11,881	6,804	-	150	150
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Overheads	-	-	-	-	-	-	17,886	32,097	4,212	17,886	32,097	4,212	-	32	32
Finished Product Loss	(9,041)	(10,978)	(1,807)	-	-	-	4,328	3,827	(501)	(4,783)	(2,743)	(2,040)	476	6	(470)
Depreciation	-	-	-	-	-	-	12,846	14,541	1,695	12,846	14,541	1,695	-	-	-
Uncategorised	(7,079)	(7,365)	(287)	-	-	-	291,679	203,480	(88,199)	284,750	196,114	(88,636)	476	67,967	67,941
Total Other Overheads	(7,079)	(7,365)	(287)	-	-	-	291,679	203,480	(88,199)	284,750	196,114	(88,636)	476	67,967	67,941
Total	254,950	286,184	31,234	60,114	65,396	5,282	516,993	396,257	(118,736)	832,058	749,837	(82,220)	476	95,342	94,866
Site Cost	254,950	286,184	31,234	317,279	365,551	48,271	527,373	408,637	(118,736)	1,099,602	1,060,372	(39,230)	476	95,342	94,866

Coca-Cola Enterprises Ltd														
Distribution Financial Overview 2007 - Period 7 Cost Summary (Actual vs. Bud 07)														
GB-Wakefield Distribution														
Activity (000's)	BULK				LOCAL				OTHER					
	Actual	Budget	Variance	%	Actual	Budget	Variance	%	Actual	Budget	Variance	%		
Production	94.7	113.7	(19.0)	(16.7%)	292.0	359.6	(67.6)	(19.1%)	X02 Palet Moves	-	-	-	-	
STW's	15.4	19.7	(4.3)	(21.9%)	24.8	45.4	(20.6)	(45.4%)	Outside Store Palet Activity	-	-	-	-	
Total IN's	110.1	133.3	(23.3)	(17.4%)	316.8	405.0	(88.2)	(22.0%)	FTB Outbase Moves	-	-	-	-	
Customer Deliveries	63.3	84.9	(21.6)	(25.4%)	643.0	790.6	(147.6)	(18.7%)						
STW's	51.7	48.4	3.2	6.7%	2.0	3.6	(1.6)	(44.1%)						
Less: Local Transfers	(7.8)	(9.3)	1.5	(16.2%)	20.4	21.3	(0.9)	(4.0%)						
Total OUT's	107.1	124.0	(16.8)	(13.6%)	665.4	815.4	(150.0)	(18.4%)						
Total	217.2	257.3	(40.1)	(15.6%)										
Headcount														
Bulk Warehouseman (Gross)	106.3	113.0	7.5	6.6%	Local Warehouse (Gross)	26.4	31.1	4.7	18.2%	Management (Gross)	12.0	13	1.0	8%
					Delivery Crew (Gross)	47.3	42.7	(4.6)	(10.8%)	Operal (Gross)	75.7	67	(8.9)	(13%)
Labour Utilisation														
Palets Moved Per W/H H (Gross)	12.4	13.5	(1.0)	(7.5%)	Local Volume Per W/H H (Gross)	140.2	145.7	(5.5)	(3.8%)					
Palets Moved Per W/H H (Directs)	17.1	19.3	(2.1)	(11.1%)	Local Volume Per W/H H (Directs)	206.0	213.7	(7.7)	(3.6%)					
Agency to Permanent (Gross) %	32.0%	17.4%	14.6%	84.2%	Own Volume Per Crew H (Gross)	72.4	97.6	(25.2)	(25.8%)					
Absence %	10.0%	4.5%	(5.5%)	(123.0%)	Agency to Perm (Gross) % (W/H)	94.9	112.5	(17.6)	(18.5%)					
					Agency to Perm (Gross) % (Delivery)	13.7%	0.3	(13.4%)	(53.2%)					
					Absence % (Warehouse)	26.4%	0.2	(9.5%)	56.5%					
					Absence % (Delivery)	2.2%	0.0	(2.2%)	50.3%					
						10.8%	0.0	(7.2%)	(201.4%)					
Asset Utilisation														
					CPVD (Own)	595.9	560.4	29.4	5.2%					
					CPVD (MDT)	2,026.4	1,850.4	476.0	30.7%					
					CPVD (Own/MDT Mix)	949.6	866.9	82.8	9.5%					
					Call/Day (Own/MDT Mix)	14.9	12.6	2.3	18.2%					
					LDC Core Utilisation %	98.0%	113.5%	(15.5%)	(13.6%)					
					Single Man % of Own Volume	73.7%	81.0%	(8.1%)	(9.9%)					
Cost Per Activity														
Labour CPP Moved	1.020	0.861	(0.159)	(18.5%)	Local W/H CPC	0.090	0.087	(0.004)	(4.1%)	Outside Storage Cost Per Palet	-	-	-	-
MHE CPP Moved	0.186	0.180	(0.007)	(3.6%)	Own Delivered CPC	0.548	0.508	(0.041)	(8.0%)	FTB Cost Per Move	-	-	-	-
Labour & MHE CPP Moved	1.206	1.041	(0.166)	(15.9%)	Career CPC	1.333	0.854	(0.480)	(36.2%)	X02 Cost per Palet Moved	-	-	-	-
Total CPP Moved	1.174	1.057	(0.117)	(11.1%)	MDT CPC	0.196	0.184	(0.012)	(6.4%)					
					Own/MDT CPC	0.363	0.331	(0.031)	(9.5%)					
					Total Delivery CPC	0.400	0.359	(0.041)	(11.4%)					

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Distribution Financial Overview 2007 - Period 7 Cost Summary (Actual vs. Prior Year)												
GB-Wakefield Distribution												
Activity (000's)	B&K				LOCAL				OTHER			
	Actual	Forecast	Variance	%	Actual	Forecast	Variance	%	Actual	Forecast	Variance	%
Production	94.7	124.8	(30.1)	(24.1%)	292.0	340.5	(48.5)	(14.2%)				
STM's	15.4	23.0	(7.6)	(32.9%)	24.9	42.7	(17.8)	(41.9%)				
Total B&K	110.1	148.6	(38.5)	(25.9%)	317.2	404.4	(87.2)	(21.5%)				
Customer Deliveries	53.3	86.9	(33.6)	(38.7%)	643.0	795.6	(152.6)	(19.2%)				
STM's	51.7	58.0	(6.4)	(11.0%)	2.0	3.6	(1.6)	(44.1%)				
Less Local Transfer	(7.0)	(0.6)	(6.4)	(91.0%)	20.4	20.8	(0.4)	(1.7%)				
Total OUT's	107.1	137.3	(30.2)	(22.0%)	663.4	819.9	(156.5)	(18.8%)				
Total	217.2	285.9	(68.7)	(24.0%)								
Headcount												
Bulk Warehouseman (Gross)	106.3	122.3	(16.0)	(13.1%)	26.4	29.6	(3.2)	(10.9%)				
Local Warehouse (Gross)					47.3	54.9	(7.6)	(13.9%)				
Delivery Crew (Gross)									12.0	11	(1.0)	(9%)
Management (Gross)									75.7	72	(4.1)	(6%)
Clerical (Gross)												
Labour Utilisation												
Pallets Moved Per WJ/HH (Gross)	12.4	14.1	(1.6)	(11.5%)	140.2	155.3	(15.1)	(9.7%)				
Pallets Moved Per WJ/HH (Directs)	17.1	19.6	(2.5)	(12.8%)	208.0	230.4	(22.4)	(10.0%)				
Agency to Permanent (Gross) %	32.0%	33.0%	(1.0%)	(3.0%)	72.4	77.6	(5.2)	(6.7%)				
Absence %	10.0%	10.5%	(0.5%)	(4.7%)	84.9	101.9	(17.0)	(16.7%)				
Local Volume Per WJ/HH (Gross)					13.7%	0.1	(2.0%)	(17.2%)				
Local Volume Per WJ/HH (Directs)					29.4%	0.4	(14.0%)	(34.7%)				
Own Volume Per Crew Hk (Gross)					2.2%	0.0	(0.8%)	(57.7%)				
Agency to Perm (Gross) % (WJ/H)					10.8%	0.1	1.2%	10.2%				
Agency to Perm (Gross) % (Delivery)												
Absence % (Warehouse)												
Absence % (Delivery)												
Asset Utilisation												
CPVD (Own)	595.9	565.3	30.5	5.1%	595.9	565.3	30.5	5.1%				
CPVD (MDT)	2,028.4	1,551.2	477.1	30.6%	2,028.4	1,551.2	477.1	30.6%				
CPVD (Own/MDT Mix)	949.6	881.7	67.8	7.7%	949.6	881.7	67.8	7.7%				
Calls/Day (Own/MDT Mix)	14.9	12.9	2.0	15.1%	14.9	12.9	2.0	15.1%				
LDS Core Utilisation %	1.0	0.9	0.1	9.3%	1.0	0.9	0.1	9.3%				
Single Man % of Own Volume	0.7	0.8	(0.1)	(10.0%)	0.7	0.8	(0.1)	(10.0%)				
Cost Per Activity												
Labour CPP Moved	1.020	0.839	(0.181)	(21.5%)	0.090	0.080	(0.011)	(13.3%)				
MHE CPP Moved	0.186	0.187	0.001	0.7%	0.548	0.538	(0.011)	(2.0%)				
Labour & MHE CPP Moved	1.206	1.027	(0.180)	(17.5%)	1.333	0.828	(0.505)	(61.0%)				
Total CPP Moved	1.174	1.001	(0.173)	(17.3%)	0.196	0.193	(0.003)	(1.6%)				
Local WJ/HH CPC					0.363	0.352	(0.011)	(3.1%)				
Own Delivered CPC					0.400	0.377	(0.023)	(6.0%)				
Carrier CPC									Outside Storage Cost Per Pallet			
MDT CPC									FTB Cost Per Move			
Own/MDT CPC									X02 Cost per Pallet Moved	2.453	2.453	100.0%
Total Delivery CPC												

Coca-Cola Enterprises Ltd												
GB-Wakefield Distribution												
£ 000's	VARIANCE TO BUDGET							BRIDGE				
	Bulk	Local	Trans	Freight	G&A	X54	TOTAL					
LABOUR												
Non-Management	16	3	10	-	12	-	41	6 Vacancies - Bulk 2, LDS WH 1, Trnspt 1, G&A 3. Contra Comp Abs. Credit re Strike action £16k				
Management	-	-	-	-	2	-	2	£2k Vacancy driven - 1 x Bulk WH Manager, £2k Vacancy driven - 1 x Bulk WH Manager				
Compensated Absences	(11)	0	(4)	-	(4)	-	(19)	Contra with non management savings above				
Overtime	(3)	-	(1)	-	(7)	-	(10)	Vacancy cover costs				
Labour Transfer	26	(3)	(1)	-	(17)	-	5	Transfer of heads from bulk to clerical re vacancies				
Contract Labour	(27)	12	(8)	-	0	29	6	Bulk - contra with transfers to G&A, Local vol 14% below budget, X54 site now closed				
ERC's	2	0	2	-	3	-	6					
Incentive Pay	(3)	(0)	3	-	(2)	-	(2)					
TOTAL	(0)	12	1	-	(13)	29	29					
VEHICLES / MHE												
Vehicle Expenses	(2)	(1)	14	-	0	-	11	Trans - cross over with MDT and FTB, Bulk cross over with M&R-Other				
Accident Repairs	-	-	(13)	-	0	-	(13)	£(13.5)k - Third party accident claims				
Fuel	2	(0)	8	-	(2)	1	9					
M&R - Other	6	-	0	-	5	7	18	Bulk £4k - low MHE charges, £2k cross over with bulk veh expenses, X54 £7k, site now closed				
Carrier/Freight Expense	-	-	3	0	-	-	3					
MDT	-	-	11	-	-	-	11	MDT - cross over with vehicle expenses				
TOTAL	6	(2)	25	0	3	8	40					
OVERHEADS												
Building	-	-	0	-	(84)	72	(12)	£(84)k outside store charges, offset by closure of X54 which saved £72k rental and £109k total in pd 6				
M&R - Building	-	-	-	-	-	1	1					
Rental Expenses	2	-	-	-	2	-	4					
Supplies	-	-	-	-	2	0	2					
Utilities	-	-	-	-	-	-	-					
Other Overheads	-	-	1	-	4	-	5					
Finished Product Loss	9	-	-	-	3	(0)	11	Correction to Pd 6 breakages - central charge posted to site in error				
Depreciation	-	-	-	-	(0)	-	(0)					
Uncategorised	-	-	-	-	-	-	-					
TOTAL	11	-	1	-	(74)	72	11					
SITE TOTAL	17	11	27	0	(83)	109	80					

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Coca-Cola Enterprises Ltd							
GB-Wakefield Distribution							
3+9 VARIANCE TO 3+9 FORECAST : PERIOD 7 COST							
£ 000's	VARIANCE TO FORECAST						TOTAL
	Bulk	Local	Trans	Freight	G&A	X54	
LABOUR							
Non-Management Management	16	3	10	-	12	-	41
Compensated Absences	(11)	0	(4)	-	(4)	-	(19)
Overtime	(3)	-	(1)	-	(7)	-	(10)
Labour Transfer	33	(3)	(1)	-	(17)	-	12
Contract Labour	(17)	12	(10)	-	0	-	(14)
ERC's	2	0	2	-	3	-	7
Incentive Pay	(3)	(0)	3	-	(2)	-	(2)
TOTAL	17	12	(1)	-	(12)	-	16
VEHICLES / MHE							
Vehicle Expenses	(2)	(1)	14	-	0	-	10
Accident Repairs	-	-	(7)	-	0	-	(7)
Fuel	3	(0)	7	-	(2)	-	8
M&R - Other	6	-	0	-	5	-	11
Carrier/Freight Expense	-	-	3	0	-	-	3
MDT	-	-	11	-	-	-	11
TOTAL	7	(2)	29	0	3	-	37
OVERHEADS							
Building	-	-	0	-	60	-	60
M&R - Building	-	-	-	-	-	-	-
Rental Expenses	2	-	-	-	2	-	4
Supplies	-	-	-	-	2	-	2
Utilities	-	-	-	-	-	-	-
Other Overheads	-	-	1	-	4	-	5
Finished Product Loss	9	-	-	-	3	(0)	11
Depreciation	-	-	-	-	(0)	-	(0)
Uncategorised	-	-	-	-	-	-	-
TOTAL	11	-	1	-	70	(0)	82
SITE TOTAL	35	11	29	0	61	(0)	135

Coca-Cola Enterprises Ltd							
GB-Wakefield Distribution							
BULK WAREHOUSE SUMMARY							
Period 7 Cost				Period 7 YTD Cost			
Actual	Bud 07	Var	%	Prior Year	Var	%	
146,201	162,046	15,844	9.8%	157,621	11,420	7.2%	LABOUR
11,078	-	(11,078)	(100.0%)	11,105	27	0.2%	Non-Management Management
2,948	-	(2,948)	(100.0%)	10,454	7,506	71.8%	Compensated Absences
(26,110)	26,110	100.0%		(23,110)	3,000	(13.0%)	Overtime
62,220	35,261	(26,959)	(76.5%)	52,587	(9,633)	(18.3%)	Labour Transfer
17,345	18,883	1,537	8.1%	22,520	5,174	23.0%	Contract Labour
7,932	5,360	(2,572)	(48.0%)	8,858	896	10.1%	ERC's
221,614	221,550	(64)	(0.0%)	240,004	18,390	7.7%	Incentive Pay
2,312	-	(2,312)	(100%)	3,725	1,413	38%	TOTAL
17,790	19,679	1,890	9.6%	25,422	7,633	30.0%	VEHICLES / MHE
20,314	26,516	6,203	23.4%	24,399	4,086	16.7%	Vehicle Expenses
-	-	-	-	-	-	-	Accident Repairs
-	-	-	-	-	-	-	Fuel
-	-	-	-	-	-	-	M&R - Other
-	-	-	-	-	-	-	Carrier/Freight Expense
-	-	-	-	-	-	-	MDT
40,415	46,196	5,781	12.5%	53,547	13,131	24.5%	TOTAL
-	-	-	-	1,600	1,600	100%	OVERHEADS
2,012	4,158	2,146	52%	2,012	-	-	Building
-	-	-	-	-	-	-	M&R - Building
-	-	-	-	-	-	-	Rental Expenses
-	-	-	-	-	-	-	Supplies
-	-	-	-	-	-	-	Utilities
-	-	-	-	-	-	-	Other Overheads
(9,091)	-	9,091	100.0%	(10,978)	(1,887)	17.2%	Finished Product Loss
-	-	-	-	-	-	-	Depreciation
-	-	-	-	-	-	-	Uncategorised
(7,079)	4,158	11,237	270.3%	(7,366)	(287)	3.9%	TOTAL
254,950	271,903	16,953	6.2%	286,184	31,234	10.9%	BULK WAREHOUSE TOTAL
1.020	0.861	(0.159)	(18.5%)	0.839	(0.181)	(21.5%)	Labour Cost Per Pallet Moved
0.186	0.180	(0.007)	(3.6%)	0.187	0.001	0.7%	MHE Cost Per Pallet Moved
1.206	1.041	(0.166)	(15.9%)	1.027	(0.180)	(17.5%)	Labour + MHE Cost Per Pallet Moved
1.174	1.057	(0.117)	(11.1%)	1.001	(0.173)	(17.3%)	Total Cost per Pallet Moved
1,159,935	1,205,903	45,968	3.8%	1,170,053	10,118	0.9%	
88,343	-	(88,343)	(100.0%)	70,212	(18,131)	(25.8%)	
6,577	-	(6,577)	(100.0%)	24,048	17,471	72.6%	
(249,657)	249,657	100.0%		(174,893)	74,764	(42.7%)	
458,564	265,460	(193,104)	(72.7%)	275,809	(182,755)	(66.3%)	
133,215	140,510	7,295	5.2%	149,803	16,598	11.1%	
46,414	40,200	(6,215)	(15.5%)	77,819	31,404	40.4%	
1,643,391	1,652,073	8,682	0.5%	1,592,851	(50,540)	(3.2%)	
17,640	-	(17,640)	(100%)	15,123	(2,517)	(17%)	
120,663	134,307	13,644	10.2%	147,496	26,833	18.2%	
174,902	189,095	14,193	7.5%	192,532	17,630	9.2%	
313,204	323,402	269,855	83.4%	355,151	41,947	11.8%	
1,600	-	(1,600)	(100%)	1,615	15	1%	
8,048	15,412	7,364	48%	2,012	(6,036)	(300%)	
2,944	-	(2,944)	(100%)	-	(2,944)	(100%)	
(53)	-	53	100%	(2,189)	(2,136)	98%	
12,539	15,412	2,873	18.6%	(4,092)	(16,631)	(406.4%)	
1,969,134	1,990,887	7,346	0.4%	1,943,911	(25,224)	(1.3%)	
0.971	0.925	(0.046)	(5.0%)	0.895	(0.075)	(8.4%)	
0.185	0.181	(0.004)	(2.2%)	0.200	0.015	7.3%	
1.156	1.106	(0.050)	(4.5%)	1.095	(0.061)	(5.6%)	
1.163	1.114	(0.049)	(4.4%)	1.093	(0.071)	(6.5%)	

Coca-Cola Enterprises Ltd							
GB-Wakefield Distribution							
BULK WAREHOUSE SUMMARY							
Period 7 Cost				Period 7 YTD Cost			
Actual	Bud 07	Var	%	Prior Year	Var	%	
94.7	113.7	(19.0)	(16.7%)	124.8	(30.1)	(24.1%)	ACTIVITY (000's)
15.4	19.7	(4.3)	(21.9%)	23.8	(8.4)	(35.3%)	Production
110.1	133.3	(23.3)	(17.4%)	148.6	(38.5)	(25.9%)	STMs In
63.3	84.9	(21.6)	(25.4%)	88.9	(25.6)	(28.8%)	Total INs
51.7	48.4	3.2	6.7%	58.0	(6.4)	(11.0%)	Customer Deliveries
(7.8)	(9.3)	1.5	(16.2%)	(9.6)	1.8	(18.8%)	STMs Out
107.1	124.0	(16.8)	(13.6%)	137.3	(30.2)	(22.0%)	Local Transfers
217.2	257.3	(40.1)	(15.6%)	285.9	(68.7)	(24.0%)	Total OUTs
12.4	13.5	(1.0)	(7.5%)	14.1	(1.6)	(11.5%)	LABOUR UTILISATION
17.1	19.3	(2.1)	(11.1%)	19.6	(2.5)	(12.8%)	Pallets Moved Per W/H Hr (Gross)
32.0%	17.4%	14.6%	84.2%	33.0%	(1.0%)	(3.0%)	Pallets Moved Per W/H Hr (Directs)
10.0%	4.5%	(5.5%)	(123.6%)	10.5%	0.5%	4.7%	Agency to Permanent (Gross) %
							Absence %
106.3	113.8	7.5	6.6%	122.3	16.0	13.1%	HEADCOUNT
							Bulk Warehouseman (Gross)
766.4	789.8	(23.4)	(3.0%)	787.4	(21.0)	(2.7%)	
107.5	134.8	(27.3)	(20.2%)	134.2	(26.7)	(19.9%)	
873.9	924.6	(50.7)	(5.5%)	921.6	(47.7)	(5.2%)	
537.4	598.3	(60.9)	(10.2%)	582.8	(45.4)	(7.8%)	
340.9	322.3	18.6	5.8%	336.5	4.4	1.3%	
(59.2)	(58.4)	(0.8)	1.4%	(61.6)	2.4	(3.9%)	
819.1	862.2	(43.1)	(5.0%)	857.6	(38.5)	(4.5%)	
1,692.9	1,786.8	(93.9)	(5.3%)	1,779.2	(86.3)	(4.8%)	
13.3	13.2	0.1	0.5%	13.8	(0.5)	(3.8%)	
18.8	19.6	(0.8)	(4.2%)	20.5	(1.7)	(8.4%)	
34.0%	18.5%	15.5%	83.5%	23.6%	10.3%	43.6%	
10.1%	4.5%	(5.6%)	(126.0%)	12.5%	2.4%	18.9%	

Coca-Cola Enterprises Ltd														
GB-Wakefield Distribution														
Period 7 Cost						LOCAL WAREHOUSE SUMMARY	Period 7 YTD Cost							
Actual	Bud 07	Var	%	Prior Year	Var	%	£	Actual	Bud 07	Var	%	Prior Year	Var	%
							LABOUR							
37,105	40,310	3,205	8.0%	34,391	(2,714)	(7.9%)	Non-Management	283,339	299,980	16,641	5.5%	268,337	(15,002)	(5.6%)
-	-	-	-	-	-	-	Management	-	-	-	-	-	-	-
(72)	-	72	100.0%	4,224	4,296	101.7%	Compensated Absences	3,399	-	(3,399)	(100.0%)	13,764	10,365	75.3%
-	-	-	-	2,539	2,539	100.0%	Overtime	3,668	-	(3,668)	(100.0%)	6,728	3,061	45.5%
3,093	-	(3,093)	(100.0%)	3,773	680	18.0%	Labour Transfer	33,446	-	(33,446)	(100.0%)	(2,028)	(35,473)	1749.6%
7,569	19,714	12,146	61.6%	8,271	702	8.5%	Contract Labour	33,172	99,953	66,781	66.8%	52,088	18,915	36.3%
4,188	4,411	224	5.1%	5,192	1,004	19.3%	ERC's	30,554	32,808	2,254	6.9%	26,086	(4,468)	(17.1%)
1,728	1,340	(388)	(29.0%)	1,873	145	7.7%	Incentive Pay	14,288	10,050	(4,238)	(42.2%)	(1,637)	(15,926)	972.6%
53,609	65,776	12,166	18.5%	60,263	6,653	11.0%	TOTAL	401,866	442,791	40,924	9.2%	363,339	(38,528)	(10.6%)
							VEHICLES / MHE							
1,307	-	(1,307)	(100.0%)	440	(867)	(197.0%)	Vehicle Expenses	4,397	-	(4,397)	(100.0%)	2,505	(1,892)	(76%)
217	-	(217)	(100.0%)	-	-	-	Accident Repairs	-	-	-	-	-	-	-
4,981	4,981	-	-	4,693	(288)	(6.1%)	Fuel	323	-	(323)	(100.0%)	-	(323)	(100.0%)
-	-	-	-	-	-	-	M&R - Other	23,681	34,869	11,188	32.1%	35,699	12,018	33.7%
-	-	-	-	-	-	-	Carrier/Freight Expense	-	-	-	-	-	-	-
-	-	-	-	-	-	-	MDT	-	-	-	-	-	-	-
6,505	4,981	(1,524)	(30.6%)	5,133	(1,372)	(26.7%)	TOTAL	28,401	34,869	6,468	18.5%	38,205	9,803	25.7%
							OVERHEADS							
-	-	-	-	-	-	-	Building	-	-	-	-	-	-	-
-	-	-	-	-	-	-	M&R - Building	-	-	-	-	-	-	-
-	-	-	-	-	-	-	Rental Expenses	-	-	-	-	-	-	-
-	-	-	-	-	-	-	Supplies	-	-	-	-	-	-	-
-	-	-	-	-	-	-	Utilities	-	-	-	-	-	-	-
-	-	-	-	-	-	-	Other Overheads	(2)	-	2	100%	-	2	100%
-	-	-	-	-	-	-	Finished Product Loss	-	-	-	-	-	-	-
-	-	-	-	-	-	-	Depreciation	-	-	-	-	-	-	-
-	-	-	-	-	-	-	Uncategorised	-	-	-	-	-	-	-
-	-	-	-	-	-	-	TOTAL	(2)	-	2	100%	-	2	100%
60,114	70,757	10,643	15.0%	65,396	5,282	8.1%	LOCAL WAREHOUSE TOTAL	430,266	477,660	47,395	9.9%	401,544	(28,722)	(7.2%)
0.090	0.087	(0.004)	(4.1%)	0.080	(0.011)	(13.3%)	Local Warehouse Cost per Case	0.085	0.093	0.008	8.4%	0.077	(0.009)	(11.4%)
Coca-Cola Enterprises Ltd														
GB-Wakefield Distribution														
Period 7 Cost						LOCAL WAREHOUSE SUMMARY	Period 7 YTD Cost							
Actual	Bud 07	Var	%	Prior Year	Var	%	KBI	Actual	Bud 07	Var	%	Prior Year	Var	%
							ACTIVITY (000's)							
292.0	339.6	(47.6)	(14.0%)	346.5	(54.5)	(15.7%)	Own Delivered Cases	2,152.9	2,258.3	(105.4)	(4.7%)	2,377.3	(224.5)	(9.4%)
24.8	42.4	(17.6)	(41.5%)	42.7	(17.9)	(41.9%)	Carrier	283.3	286.7	(3.4)	(1.2%)	289.5	(6.2)	(2.1%)
326.2	406.6	(82.3)	(20.2%)	406.4	(80.2)	(19.7%)	MDT VOL	2,417.1	2,404.1	13.0	0.5%	2,401.9	15.2	0.6%
643.0	790.6	(147.5)	(18.7%)	795.6	(152.6)	(19.2%)	Total - Delivered Cases	4,853.3	4,949.1	(95.8)	(1.9%)	5,068.8	(215.5)	(4.3%)
2.0	3.6	(1.6)	(44.1%)	3.6	(1.6)	(44.1%)	Collects	12.9	11.8	1.1	9.8%	11.8	1.1	9.8%
20.4	21.3	(0.9)	(4.0%)	20.8	(0.4)	(1.7%)	MPP Cases	165.5	160.1	5.4	3.4%	158.0	7.6	4.8%
-	-	-	-	-	-	-	Inter-Site Picking	6.7	-	6.7	100.0%	-	6.7	100.0%
665.4	815.4	(150.0)	(18.4%)	819.9	(154.5)	(18.8%)	TOTAL	5,038.5	5,120.9	(82.4)	(1.6%)	5,238.5	(200.0)	(3.8%)
							LABOUR UTILISATION							
140.2	145.7	(5.5)	(3.8%)	155.3	(15.0)	(9.7%)	Local Volume Per W/H Hour (Gross)	143.3	134.8	8.5	6.3%	144.5	(1.2)	(0.9%)
206.0	213.7	(7.7)	(3.6%)	230.4	(24.4)	(10.6%)	Local Volume Per W/H Hour (Directs)	197.9	208.6	(10.7)	(5.1%)	209.1	(11.2)	(5.4%)
13.7%	29.2%	(15.6%)	(53.2%)	11.7%	2.0%	17.2%	Agency to Perm (Gross) % (W/H)	9.2%	21.8%	(12.7%)	(58.0%)	15.1%	(5.9%)	(39.3%)
2.2%	4.4%	2.2%	50.3%	1.4%	(0.8%)	(57.7%)	Absence % (Warehouse)	1.1%	4.4%	3.3%	75.6%	3.8%	2.7%	71.9%
							HEADCOUNT							
26.4	31.1	4.7	15.2%	29.6	3.2	10.9%	Local Warehouseman (Gross)	26.0	28.2	2.2	7.8%	27.1	1.2	4.3%

Coca-Cola Enterprises Ltd														
GB-Wakefield Distribution														
Period 7 Cost						GENERAL & ADMIN SUMMARY		Period 7 YTD Cost						
Actual	Bud 07	Var	%	Prior Year	Var	%	£	Actual	Bud 07	Var	%	Prior Year	Var	%
							LABOUR							
106,490	118,262	11,782	10.0%	92,679	(13,801)	(14.9%)	778,652	890,074	101,422	11.5%	821,604	42,952	5.2%	
37,209	39,140	1,931	4.9%	26,652	(10,557)	(39.6%)	233,108	284,945	51,838	18.2%	244,177	11,070	4.5%	
3,928	-	(3,928)	(100.0%)	2,370	(1,558)	(65.7%)	22,723	-	(22,723)	(100.0%)	15,055	(7,668)	(50.9%)	
8,512	2,000	(6,512)	(325.6%)	7,194	(1,318)	(18.3%)	32,581	11,500	(21,081)	(183.3%)	23,571	(9,010)	(38.2%)	
18,034	1,008	(17,026)	(1689.0%)	27,185	9,152	33.7%	155,224	6,048	(149,176)	(246.5%)	172,204	16,980	9.9%	
11,402	11,492	91	0.8%	11,246	(155)	(1.4%)	72,266	86,192	13,926	16.2%	86,425	14,159	16.4%	
18,928	21,510	2,582	12.0%	13,280	(5,648)	(42.5%)	137,641	159,430	21,789	13.7%	154,212	16,571	10.7%	
5,313	3,655	(1,658)	(45.4%)	1,907	(3,407)	(178.7%)	27,711	27,409	(303)	(1.1%)	42,493	14,782	34.8%	
209,805	197,066	(12,739)	(6.5%)	182,512	(27,293)	(15.0%)	1,459,906	1,455,598	(4,308)	(0.3%)	1,559,741	99,834	6.8%	
							VEHICLES / MHE							
968	1,263	295	23.4%	1,512	544	36.0%	8,291	8,951	660	7.4%	21,696	13,405	61.8%	
-	122	122	100.0%	-	-	-	1,006	912	(94)	(10.3%)	-	(1,006)	(100.0%)	
5,677	3,541	(2,136)	(60.3%)	131	(5,546)	(4240.3%)	23,761	26,364	2,603	9.9%	2,258	(21,503)	(952.4%)	
8,715	13,356	4,642	34.8%	10,622	1,908	18.0%	66,425	97,671	31,246	32.0%	72,535	6,111	8.4%	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,359	18,282	2,922	16.0%	12,265	(3,094)	(25.2%)	159,483	133,897	(25,586)	(16.0%)	96,490	(2,993)	(3.1%)	
							OVERHEADS							
251,209	167,704	(83,504)	(49.8%)	145,061	(106,147)	(73.2%)	1,079,217	802,340	(276,877)	(34.5%)	977,705	(101,512)	(10.4%)	
502	2,592	2,090	80.6%	1,663	1,161	69.8%	-	-	-	-	18,662	11,070	59.3%	
5,078	7,155	2,078	29.0%	11,881	6,804	57.3%	7,592	21,807	14,215	65.2%	34,349	3,864	11.2%	
-	-	-	-	-	-	-	30,485	53,395	22,910	42.9%	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,886	21,395	3,509	16.4%	22,097	4,212	19.1%	109,767	161,304	51,537	32.0%	171,706	61,939	36.1%	
4,308	6,917	2,609	37.7%	8,235	3,927	47.7%	70,639	51,877	(18,762)	(36.2%)	74,516	3,877	5.2%	
12,846	12,561	(286)	(2.3%)	14,541	1,695	11.7%	96,828	94,400	(2,428)	(2.6%)	125,606	28,778	22.9%	
-	-	-	-	-	-	-	-	-	-	-	2,160	2,160	100.0%	
291,829	218,325	(73,504)	(33.7%)	203,480	(88,349)	(43.4%)	1,394,529	1,185,124	(209,405)	(17.7%)	1,404,703	10,174	0.7%	
516,993	433,673	(83,320)	(19.2%)	398,257	(118,736)	(29.8%)	GENERAL & ADMIN TOTAL	2,953,918	2,774,619	(179,299)	(6.5%)	3,060,934	107,016	3.5%
							HEADCOUNT							
12.0	13.0	1.0	7.7%	11.0	(1.0)	(9.1%)	11.7	12.6	0.9	6.8%	11.3	(0.4)	(3.8%)	
75.7	66.8	(8.9)	(13.4%)	71.7	(4.1)	(5.7%)	74.6	66.8	(7.8)	(11.6%)	72.5	(2.0)	(2.8%)	

Environment Scorecard 2007

Site : GB

14/09/07

Energy		P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	YTD	Notes
Electricity	000's KWH	9378.24	8999.28	12916.55	11379.04	12483.82	14819.57	11261.62	0.00	0.00	0.00	0.00	0.00	82,130.02	Same as before
Natural Gas	000's KWH	5116.96	5192.53	6520.04	4952.63	5043.37	5616.50	4898.24	0.00	0.00	0.00	0.00	0.00	37,340.27	Natural Gas
Oil (Boilers)	000's KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Oil used for boilers/generators etc (stationary equi
Total	000's KWH	14,495.20	15,091.81	19,436.59	16,332.57	17,527.19	20,436.07	16,159.86	0.00	0.00	0.00	0.00	0.00	119,479.29	
On-Site Fuels															
LPG usage Tonnes	Tonnes	62.50	56.69	76.69	76.15	90.06	86.30	67.69	0.00	0.00	0.00	0.00	0.00	516.68	All LPG usage
LPG usage Litres	000's Litre	123.06	111.62	151.00	149.94	177.33	169.92	133.28	0.00	0.00	0.00	0.00	0.00	1,016.16	
Diesel (on-site transport)	000's Litre	60.96	49.00	61.20	59.27	49.98	61.28	38.23	0.00	0.00	0.00	0.00	0.00	376.03	On-site transport eg shunter vehicles
Carbon Dioxide															
Standard usage (Cincom)	Tonnes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Standard based on production quantity & mix
Site Standard (Theoretical)	Tonnes	734.08	901.33	1008.61	922.24	1,306.40	1,209.63	1,041.52	0.00	0.00	0.00	0.00	0.00	7,123.81	
Actual Usage	Tonnes	1290.79	1315.25	1750.66	1814.69	1872.33	2525.84	1773.02	0.00	0.00	0.00	0.00	0.00	12,342.98	
Water															
Mains Water Received	000's M3	231.22	242.96	305.63	302.39	296.02	363.99	261.23	0.00	0.00	0.00	0.00	0.00	2,003.43	Mains water
Borehole/Spring Water Received	000's M3	9.11	9.42	2.26	22.35	36.68	27.35	35.75	0.00	0.00	0.00	0.00	0.00	142.92	Net usage - does not include water returned to bore
Total Water Received	000's M3	240.32	252.37	307.90	324.73	332.70	391.34	296.98	0.00	0.00	0.00	0.00	0.00	2,146.35	
Water Discharge	000's M3	91.38	93.69	117.18	97.83	109.85	133.07	111.06	0.00	0.00	0.00	0.00	0.00	754.06	Same as before
Waste Water COD	mg/l	8969.88	8877.36	12587.02	10280.12	8956.40	9554.22	9286.83	0.00	0.00	0.00	0.00	0.00	2,326.70	Monthly figure if available, otherwise quarterly will
Solid Waste															
Glass Clear	000's KG	9.14	20.46	33.24	20.54	15.98	24.13	5.54	0.00	0.00	0.00	0.00	0.00	129.03	
Glass Coloured	000's KG	5.87	9.81	12.26	6.52	24.50	10.42	12.00	0.00	0.00	0.00	0.00	0.00	81.38	
Pet	000's KG	29.67	50.72	34.64	45.22	35.10	51.72	60.86	0.00	0.00	0.00	0.00	0.00	307.93	
Cans	000's KG	11.76	14.73	29.39	15.83	9.52	24.82	12.05	0.00	0.00	0.00	0.00	0.00	118.50	
Cardboard	000's KG	152.26	160.30	196.42	174.42	201.80	226.64	195.52	0.00	0.00	0.00	0.00	0.00	1,307.36	
Film	000's KG	26.84	27.47	27.08	25.79	18.36	27.25	21.02	0.00	0.00	0.00	0.00	0.00	173.81	
Metal Drums	000's KG	8.66	5.42	4.84	7.90	16.78	13.22	14.77	0.00	0.00	0.00	0.00	0.00	71.90	
Plastic Drums	000's KG	22.04	13.36	50.30	53.06	67.05	63.72	59.53	0.00	0.00	0.00	0.00	0.00	329.06	
Metal	000's KG	8.06	9.97	38.24	16.93	6.82	17.32	18.63	0.00	0.00	0.00	0.00	0.00	113.97	
Wood	000's KG	59.62	19.02	30.74	28.74	30.42	33.74	14.95	0.00	0.00	0.00	0.00	0.00	225.23	
Other	000's KG	25.35	21.37	24.28	12.65	27.09	41.36	42.34	0.00	0.00	0.00	0.00	0.00	194.43	
Total Recycled	000's KG	357.27	352.63	469.43	407.59	453.83	534.34	497.21	0.00	0.00	0.00	0.00	0.00	3,052.30	
Incinerated - energy recovery	000's KG	18.41	23.53	30.68	27.02	26.28	28.20	15.23	0.00	0.00	0.00	0.00	0.00	169.35	Waste sent for incineration where energy is recover
Incinerated - non energy rec	000's KG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Waste sent for incineration where energy is not rec
Waste to Landfill	000's KG	24.5	38.2	33.8	28.5	19.2	30.3	21.19	0.00	0.00	0.00	0.00	0.00	195.78	Enter the landfill waste only
Env Incidents															
Env Accidents	Nu.	5.00	10.00	4.00	6.00	0.00	1.00	3.00	0.00	0.00	0.00	0.00	0.00	29.00	Enter the number of environmental incidents
Project Waste - Recycled	000's KG	0.00	0.00	0.00	7.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.70	Enter the number of environmental accidents
Project Waste - Landfill	000's KG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
WEEE	KG	0.00	0.00	250.00	500.00	205.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	955.00	
Ozone Depleting Substances	KG	0.00	0.00	0.00	120.00	32.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152.00	
Hazardous Waste	KG	16,750.78	2,442.00	1,305.00	2,435.11	970.18	1,900.40	1,569.00	0.00	0.00	0.00	0.00	0.00	27,382.46	Enter the amount of hazardous waste
Commentary : Commentary : please enter any comments relating to i															

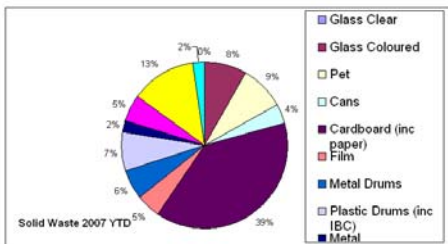
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Estimate based on average **Environment Scorecard 2007** Site : Sidcup 14/07/07

Energy		P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	YTD
Electricity	000's KWH	1,939.40	2,038.00	2,453.20	2,228.00	2,415.40	2,965.60	2,231.70						16,271.30
Natural Gas	000's KWH	1,021.81	967.00	1,199.82	959.81	1,063.52	1,243.80	937.80						7,413.56
Oil (Boilers)	000's KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00						0.00
Total	000's KWH	2,961.21	3,005.00	3,653.02	3,187.81	3,478.92	4,209.40	3,169.50	0.00	0.00	0.00	0.00	0.00	23,684.86
On-Site Fuels														
LPG usage Tonnes	Tonnes	7.65	10.61	9.19	12.41	16.75	12.62	11.18						80.41
LPG usage Litres	000's Ltr	15.06	20.89	18.10	24.44	32.98	24.85	22.01	0.00	0.00	0.00	0.00	0.00	158.33
Diesel (on-site transport)	000's Ltr	0.96	1.00	1.20	1.00	1.00	1.20	1.00						7.36
Carbon Dioxide														
Standard usage (Cincom)	Tonnes													0.00
Site Standard (theoretical)	Tonnes	105.96	103.00	121.41	136.25	151.30	179.60	142.70						940.22
Actual Usage	Tonnes	252.25	251.00	322.50	319.00	354.00	396.50	342.72						2,237.07
Water														
Mains Water Received	000's M3	43.56	43.55	50.44	53.18	59.20	69.00	54.00						372.92
Borehole/Spring Water Received	000's M3	0.00	0.00	0.00	0.00	0.00	0.00	0.00						0.00
Total Water Received	000's M3	43.56	43.55	50.44	53.18	59.20	69.00	54.00	0.00	0.00	0.00	0.00	0.00	372.92
Water Discharge	000's M3	24.97	24.82	28.44	27.60	29.51	33.00	28.00						196.33
Waste Water COD	mg/l	2330.00	2048.00	7450.00	3830.00	2095.00	2180.00	3395.00						3,366.15
Solid Waste														
Glass Clear	000's KB	0.00	0.00	0.00	0.00	0.00	0.00	0.00						0.00
Glass Coloured	000's KB	5.87	5.21	9.16	1.52	18.90	6.88	8.08						94.86
Pet	000's KB	10.20	4.10	7.32	8.04	13.88	9.70	4.50						87.84
Cans	000's KB	3.01	3.60	4.42	4.52	3.92	3.30	2.30						25.07
Cardboard (inc paper)	000's KB	33.46	26.70	40.24	34.14	33.68	50.80	35.10						296.12
Film	000's KB	7.54	3.60	5.94	3.71	4.88	1.80	5.60						33.07
Metal Drums	000's KB	3.12	5.20	4.24	2.22	7.38	7.30	9.10						38.56
Plastic Drums (inc IBC)	000's KB	6.23	5.50	7.83	6.96	6.89	9.70	6.50						49.60
Metal	000's KB	0.00	0.00	4.86	4.22	0.00	0.00	5.70						14.78
Wood	000's KB	5.00	2.50	5.00	4.74	5.00	8.00	5.00						35.24
Other	000's KB	11.52	9.20	7.78	8.57	15.80	13.40	18.20						84.46
Total Recycled	000's KB	85.95	67.41	96.78	78.63	109.73	110.60	100.60	0.00	0.00	0.00	0.00	0.00	649.30
Incinerated - energy recovery	000's KB	0.00	0.00	0.00	0.00	0.00	0.00	0.00						0.00
Incinerated - non energy rec	000's KB	0.00	0.00	0.00	0.00	0.00	0.00	0.00						0.00
Waste to Landfill	000's KB	1.88	1.62	1.25	1.5	2.8	2.4	3.18						14.32
Env Incidents														
Env Accidents	No.	3.00	10.00	3.00	2.00	0.00	1.00	2.00						21.00
Project Waste - Recycled	000's KB	0.00	0.00	0.00	0.00	0.00	0.00	0.00						0.00
Project Waste - Landfill	000's KB	0.00	0.00	0.00	0.00	0.00	0.00	0.00						0.00
WEEE	KB	0.00	0.00	250.00	500.00	205.00	0.00	0.00						955.00
Ozone Depleting Substances	KB	0.00	0.00	0.00	0.00	0.00	0.00	0.00						0.00
Hazardous Waste	KB	18,750.00	2,442.00	1,325.00	2,435.00	970.00	1,900.00	1,569.00						27,381.00
Incident/Accident Commentary	2 incidents (letter lock - unbanded drums) - no accidents													

Production Output		P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	YTD
CASES	000's Cases	2,347.00	2,269.00	2,911.00	3,376.00	3,669.00	4,190.31	3,201.34	0.00	0.00	0.00	0.00	0.00	21,963.65
LITRES	M Ltr	16,803.96	17,305.32	20,421.84	24,028.32	26,790.49	33,062.39	25,296.67	0.00	0.00	0.00	0.00	0.00	165,659.19
TONNES	000's Tonnes	17,417.17	17,930.26	21,157.39	24,875.05	29,840.17	34,227.35	26,191.64	0.00	0.00	0.00	0.00	0.00	171,639.03

PERFORMANCE INDICATORS		P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	YTD
Electricity	Target	89.60	89.60	89.60	89.60	89.60	89.60	89.60	89.60	89.60	89.60	89.60	89.60	89.60
Electricity	Actual	111.35	113.66	115.95	89.57	80.94	86.64	85.21	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	94.80
Gas	Target	53.70	53.70	53.70	53.70	53.70	53.70	53.70	53.70	53.70	53.70	53.70	53.70	53.70
Gas	Actual	58.67	55.05	56.71	38.89	35.64	36.34	35.81	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	43.19
Electricity & Gas Energy	Target	143.30	143.30	143.30	143.30	143.30	143.30	143.30	143.30	143.30	143.30	143.30	143.30	143.30
kw/tonne	Actual	170.02	168.71	172.66	128.15	116.59	122.98	121.01	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	137.99
YTD		170.02	169.35	170.59	157.62	146.61	141.05	137.99	137.99	137.99	137.99	137.99	137.99	137.99
Carbon Dioxide usage ratio	Target													
Usage Ratio vs Site Std	Actual	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Usage Ratio vs Site Std	Actual	2.38	2.44	2.66	2.34	2.34	2.21	2.40	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	2.38
Water														
Lts/Lt Bev	Target	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Lts/Lt Bev	Actual	2.59	2.52	2.47	2.21	2.06	2.09	2.14	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	2.25
YTD		2.59	2.55	2.52	2.43	2.33	2.27	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Waste Generated														
kg/1000hrs	Target	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
kg/1000hrs	Actual	5.21	4.00	4.80	3.34	3.91	3.42	4.09	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	4.01
YTD		5.21	4.60	4.67	4.26	4.17	3.99	4.01	4.01	4.01	4.01	4.01	4.01	4.01
Landfill														
Tonnes	Target	6.54	6.54	6.69	6.54	6.54	6.69	6.54	6.54	6.69	6.54	6.54	6.69	79.00
Tonnes	Actual	1.88	1.62	1.25	1.51	2.80	2.38	3.18	0.00	0.00	0.00	0.00	0.00	14.32
Recycling %														
Recycling %	Target	93%	93%	93%	93%	93%	93%	93%	93%	93%	93%	93%	93%	93%
Recycling %	Actual	98.2%	97.7%	98.7%	98.1%	97.0%	97.9%	96.9%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	97.8%
YTD		98.2%	98.0%	98.3%	98.2%	98.0%	98.0%	97.8%	97.8%	97.8%	97.8%	97.8%	97.8%	97.8%
Recycled & Recovered %														
Recycled & Recovered %	Target													
Recycled & Recovered %	Actual	98.2%	97.7%	98.7%	98.1%	97.0%	97.9%	96.9%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	97.8%
YTD		98.2%	98.0%	98.3%	98.2%	98.0%	98.0%	97.8%	97.8%	97.8%	97.8%	97.8%	97.8%	97.8%



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Wakefield - Operating Statement																	
Period 7							2007										
7+5	BUDGET		BUDGET VAR		PRIOR YR		PRIOR YR VAR		7+5	BUDGET		BUDGET VAR		PRIOR YR		PRIOR YR VAR	
£'000	£'000	£'000	%	£'000	£'000	%	£'000	£'000	£'000	£'000	£'000	%	£'000	£'000	%	£'000	%
7,545	9,284	(1,739)	(19%)	10,365	(2,820)	(27%)	PHYSICAL PROD '000 CASES	61,864	64,265	(2,401)	(4%)	64,932	(3,068)	(5%)			
(19)	0	19	0%	(76)	(58)	76%	TOTAL MATERIAL VARIANCE	(300)	0	300	0%	(140)	159	(114%)			
(0.00)	0	0.00	0%	(0)	(0.00)	67%	E MATERIAL CPC	(0.00)	0	0.00	0%	(0)	0.00	(124%)			
444	489	45	9%	476	32	7%	DIRECT LABOUR BASIC	3,519	3,636	117	3%	3,711	192	5%			
40	40	1	2%	47	8	16%	- OVERTIME	229	182	(47)	(26%)	239	10	4%			
483	529	46	9%	523	40	8%	DIRECT LABOUR	3,748	3,818	70	2%	3,950	202	5%			
139	149	9	6%	154	15	10%	INDIRECT LABOUR BASIC	1,121	1,135	14	1%	1,164	43	4%			
5	12	7	56%	37	32	85%	- OVERTIME	56	56	(0)	(1%)	73	16	23%			
191	210	19	9%	186	(6)	(3%)	MGMT & CLERICAL LABOUR BASIC	1,469	1,549	80	5%	1,407	(63)	(4%)			
1	0	(0)	(111%)	3	2	69%	- OVERTIME	6	3	(3)	(122%)	6	0	7%			
99	100	1	1%	111	12	11%	CONTRACT LABOUR	676	597	(79)	(13%)	731	56	8%			
20	17	(3)	(19%)	12	(8)	(72%)	INCENTIVE PAY	141	126	(15)	(12%)	(148)	(289)	195%			
99	112	13	12%	108	9	8%	OTHER ERC	811	830	19	2%	776	(35)	(4%)			
555	600	45	8%	611	56	9%	INDIRECT LABOUR	4,280	4,295	15	0%	4,010	(270)	(7%)			
1,088	1,129	91	8%	1,134	96	8%	TOTAL LABOUR	8,028	8,113	85	1%	7,960	(69)	(1%)			
0.138	0.12	(0.02)	(13%)	0.11	(0.03)	(26%)	£ LABOUR CPC	0.13	0.13	(0.00)	(3%)	0.12	(0.01)	(6%)			
2	23	21	92%	23	21	92%	M&R - BUILDING	136	169	33	20%	190	54	28%			
166	76	(91)	(120%)	83	(83)	(100%)	- CONTRACTS	745	568	(177)	(31%)	601	(144)	(24%)			
29	39	10	25%	58	29	50%	- SERVICES	410	410	0	0%	498	88	18%			
129	61	(68)	(111%)	100	(29)	(29%)	- LINE	1,717	1,443	(273)	(19%)	1,572	(144)	(9%)			
326	198	(128)	(65%)	265	(61)	(23%)	TOTAL M&R	3,008	2,591	(417)	(16%)	2,861	(146)	(5%)			
75	95	20	21%	118	43	36%	MFG - SUPPLIES CO2	595	662	68	10%	655	61	9%			
54	60	6	10%	55	0	1%	- SUPPLIES OTHER	456	426	(30)	(7%)	399	(67)	(17%)			
3	9	6	67%	7	5	62%	WATER TREATMENT	28	60	33	54%	60	33	54%			
132	164	32	19%	180	48	27%	TOTAL SUPPLIES	1,079	1,149	70	6%	1,105	26	2%			
228	252	24	10%	253	25	10%	UTILITIES - ELECTRICITY	1,908	1,890	(19)	(1%)	1,647	(262)	(16%)			
17	32	16	48%	40	24	59%	- HEAT	239	302	63	21%	263	24	9%			
108	132	24	18%	147	39	26%	- WATER	901	969	68	7%	898	(4)	(0%)			
155	151	(4)	(3%)	147	(8)	(6%)	BUILDING RATES / INS / RENT	1,123	1,114	(9)	(1%)	1,077	(46)	(4%)			
65	55	(10)	(17%)	57	(8)	(14%)	CLEANING / SECURITY / REFUSE	409	398	(11)	(3%)	428	19	4%			
573	622	50	8%	644	71	11%	TOTAL OCCUPANCY COSTS	4,581	4,672	91	2%	4,313	(268)	(6%)			
0	0	0	0%	0	0	0%	PALLETS	0	0	0	0%	4	4	100%			
2	3	1	36%	2	0	18%	FLEET	22	23	1	5%	18	(4)	(25%)			
1	0	(1)	0%	40	39	97%	FINISHED GOODS	357	0	(357)	0%	116	(241)	(208%)			
73	78	5	7%	71	(1)	(2%)	OTHER MISCELLANEOUS	407	477	70	15%	422	15	4%			
285	314	29	9%	277	(9)	(3%)	DEPRECIATION	2,132	2,259	127	6%	2,075	(57)	(3%)			
361	395	34	9%	391	29	7%	TOTAL OTHER COSTS	2,918	2,759	(159)	(6%)	2,635	(283)	(11%)			
1,392	1,380	(13)	(1%)	1,479	87	6%	TOTAL OVER-HEAD COST	11,586	11,171	(415)	(4%)	10,914	(672)	(6%)			
0.18	0.15	(0.04)	(24%)	0.14	(0.04)	(29%)	£ OVER-HEAD CPC	0.19	0.17	(0.01)	(8%)	0.17	(0.02)	(11%)			
2,412	2,509	97	4%	2,536	125	5%	TOTAL MFG COST	19,314	19,284	(30)	(0%)	18,733	(581)	(3%)			
0.32	0.27	(0.05)	(18%)	0.24	(0.07)	(31%)	TOTAL MFG CPC	0.31	0.30	(0.01)	(4%)	0.29	(0.02)	(8%)			

8.0 Results

The study finds out some practical implication: First, PMS implementation shows optimistic effect on employee satisfaction, customer satisfaction and CCE strategy. Second, leadership must show their commitment and involvement in development and deployment of DKPMS with employee training and development for continuous improvement. Third, it is not necessary that all CCE enabling factors present to ensure the success of DKPMS deployment finally, in this study some hypothesis are not confirmed, disconfirmation do not imply these paradigm are unimportant. CCE should identify the problem area and implement Performance management tool for continuous improvement.

Figure 6: Process Priorities for Operational Excellence

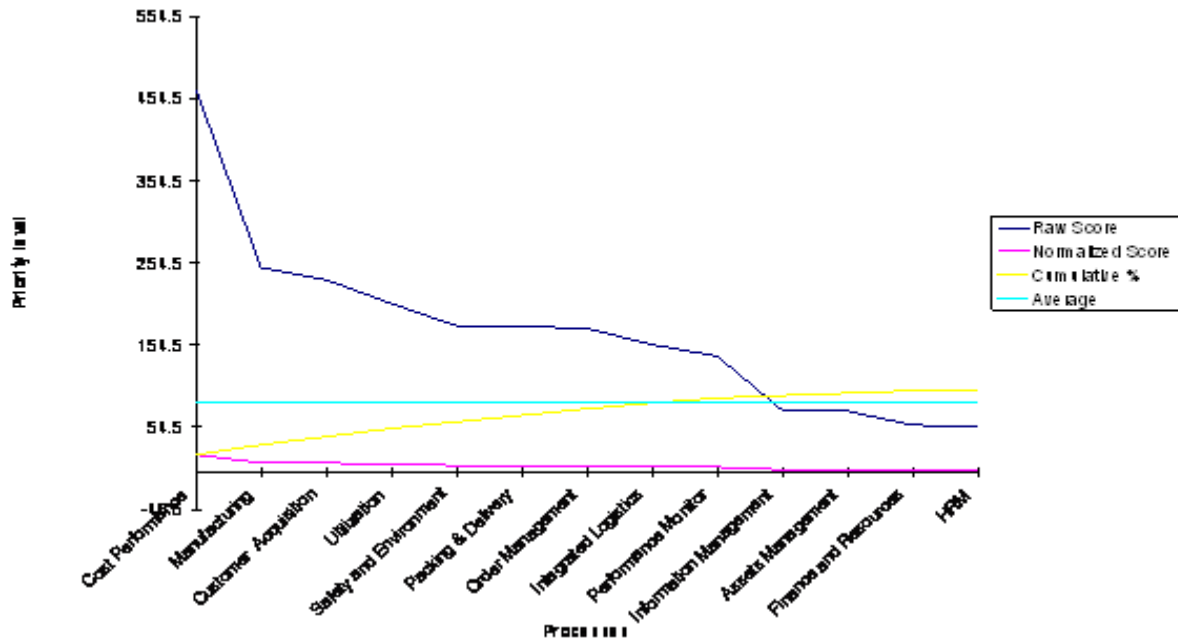


Figure 7: Process Priorities for Product Leadership

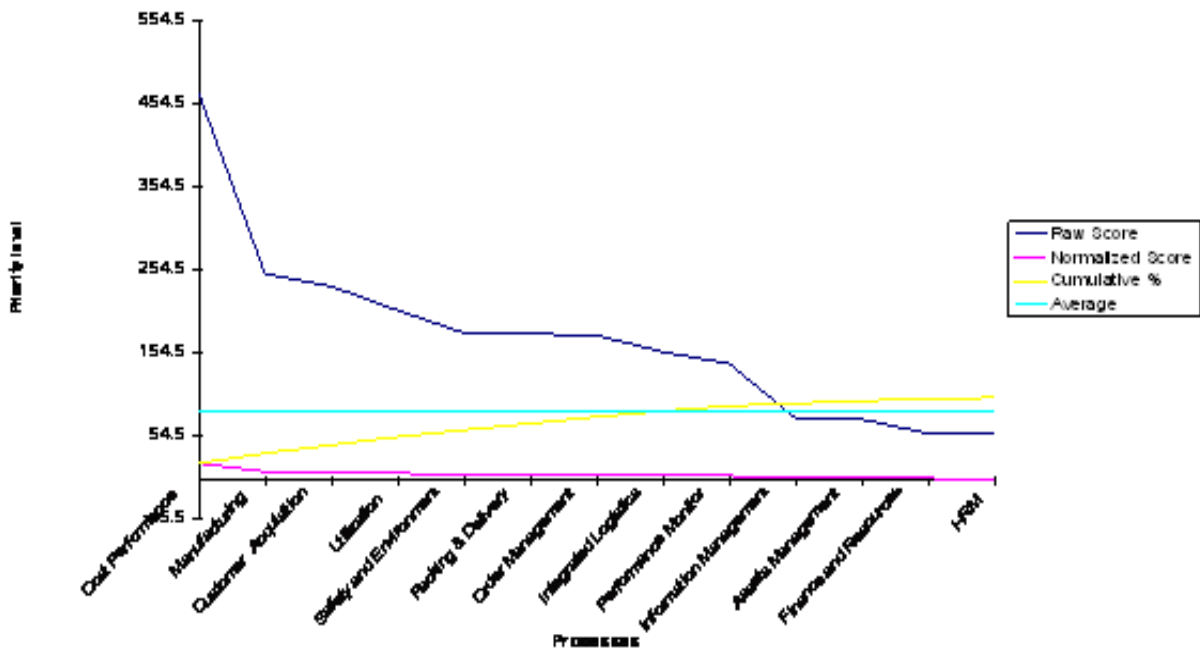
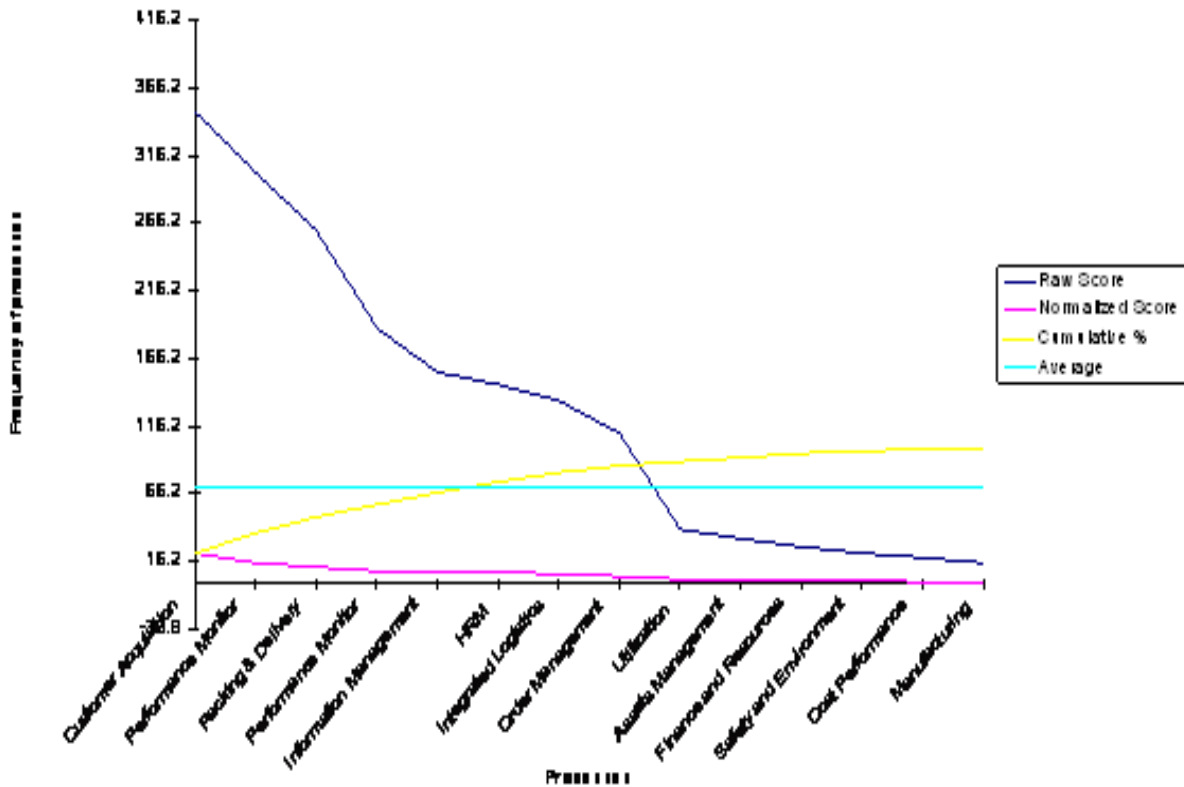


Figure 8: Process Priorities for Customer satisfaction



9.0 Conclusion

Four paradigm of performance management system implementation are acknowledged for CCE; DKPMS, Employee satisfaction, customer satisfaction and Strategy. Several conclusions have obtained from the evaluation of frameworks and development of BSC, few are listed follows: (1) PMS implementation has positive effect on CCE Performance and continuous improvement. (2) PMS implementation has positive effects on employee & customer satisfaction, mission, vision, values & Strategy; (3) Leadership & top Management has positive effects on employee & customer satisfaction & Loyalty and mission, vision, values & Strategy; (4) Employee participation, Empowerment, Motivated factors have positive effects on employee satisfaction & Loyalty; (5) Customer services has positive effect on CCE Performance, Production, utilization, line performance and manufacturing; (6) Vision and Strategy has positive effect on distribution, overheads, yield and targets; (7) performance management shows optimistic effect on strategy & continuous improvement; (8) Customer participation shows optimistic consequence on customer satisfaction.; (9) Employee expectation and contentment shows optimistic effects on attendance, labors utilization, CPVD; (10) Product quality shows optimistic effects on CPMU and process

capability; and (11) Cost performance has positive effect on manufacturing, packaging, Warehouse performance, cost per case/pallets.

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