

ATTITUDES OF DEPARTMENT HEADS TOWARDS KEY PERFORMANCE
INDICATORS IN A PRIVATE HOSPITAL IN SONGKHLA PROVINCE

A MASTER'S PROJECT

BY

LADA SORNPRASIT

Presented in Partial Fulfillment of the Requirements for the
Master of Arts Degree in Business English for International Communication
at Srinakharinwirot University

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AN ABSTRACT

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With an increased competition of healthcare businesses, Key Performance Indicators (KPIs) were used among private hospitals to monitor their employees' performance resulting in achieving a competitive advantage. The purpose of this study was to examine the attitudes of the department heads in a private hospital in Songkhla province towards three aspects of KPIs and to explore the correlation between KPIs knowledge and the attitudes of the department heads. Three aspects of KPIs in this study were a) performance under using KPIs measurement, b) KPIs characteristics, and c) KPIs advantages for the organization. The questionnaire of this study based on KPIs information reviews was designed. The participants selected by the purposive sampling method were 42 department heads in a private hospital in Songkhla province. The results of this study showed that the department heads had positive attitudes towards three aspects of KPIs. They were highly motivated and willing to do their jobs to achieve the targets. They agreed that KPIs were set and developed in accordance with the organizational vision, mission and strategic plans. In addition, the department heads felt that the organizational work quality was improved after the KPIs implementation. However, this study found no correlation between KPIs knowledge and the attitudes of the department heads.

ทัศนคติของหัวหน้าแผนกต่อดัชนีชี้วัดผลการดำเนินงานในโรงพยาบาลเอกชนแห่งหนึ่ง
ในจังหวัดสงขลา

บทคัดย่อ

ของ

ลดา ศรประสิทธิ์

เสนอต่อบัณฑิตวิทยาลัย มหาวิทยาลัยศรีนครินทรวิโรฒ เพื่อเป็นส่วนหนึ่งของการศึกษา

ตามหลักสูตรปริญญาศิลปศาสตรมหาบัณฑิต

สาขาวิชาภาษาอังกฤษธุรกิจเพื่อการสื่อสารนานาชาติ

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การขยายตัวอย่างรวดเร็วของธุรกิจสุขภาพส่งผลให้โรงพยาบาลเอกชนมีการแข่งขันกันสูงยิ่งขึ้น จึงมีการนำดัชนีชี้วัดผลการดำเนินงาน(KPIs) เข้ามาใช้ในการติดตามผลการดำเนินงานของพนักงาน เพื่อสร้างความได้เปรียบในการแข่งขัน การวิจัยฉบับนี้มีจุดประสงค์เพื่อศึกษาทัศนคติ 3 ด้าน ของหัวหน้าแผนกในโรงพยาบาลเอกชนแห่งหนึ่งในจังหวัดสงขลาที่มีต่อKPIs ซึ่งได้แก่ การดำเนินงานภายใต้การวัดผลโดยKPIs ลักษณะของKPIs และประโยชน์ของKPIsที่มีต่อองค์กร และศึกษาความสัมพันธ์ระหว่างความรู้ในเรื่องKPIs และทัศนคติของหัวหน้าแผนก การวิจัยฉบับนี้ ผู้วิจัยใช้แบบสอบถามซึ่งได้จัดทำขึ้นจากการทบทวนข้อมูลที่เกี่ยวข้องกับKPIs กลุ่มตัวอย่างได้รับเลือกมาจากวิธีการเลือกแบบเจาะจง ได้แก่หัวหน้าแผนกจำนวน 42 คน ในโรงพยาบาลเอกชนแห่งหนึ่งในจังหวัดสงขลา ผลของการวิจัยพบว่า หัวหน้าแผนกมีทัศนคติในทางบวกต่อKPIsทั้ง 3 ด้าน โดยหัวหน้าแผนกเต็มใจที่จะดำเนินงานให้ตรงตามเป้าหมายที่KPIsกำหนด เนื่องจากการนำKPIsมาใช้เป็นสิ่งจูงใจในการทำงาน หัวหน้าแผนกมีความเห็นว่าKPIs มีความสอดคล้องกับวิสัยทัศน์ พันธกิจ และกลยุทธ์ขององค์กร นอกจากนี้หัวหน้าแผนกยังมีความเห็นด้วยว่า คุณภาพงานขององค์กรดีขึ้นเมื่อมีการนำKPIsเข้ามาใช้ อย่างไรก็ตาม ผลการศึกษาครั้งนี้ ไม่พบความสัมพันธ์ระหว่างความรู้เกี่ยวกับKPIs กับทัศนคติของหัวหน้าแผนก

The master's project advisor, chair of business English for International Communication and oral defense committee have approved this master's project *Attitudes of Department Heads towards Key Performance Indicators in a Private Hospital in Songkhla Province* by Ms. Lada Sornprasit as partial fulfillment of the requirements for the Master of Arts degree in Business English for International Communication of Srinakharinwirot University.

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CHAPTER 1

INTRODUCTION

Background of the Study

Facing the turbulent competitiveness of the global economy, many organizations are forced to implement performance measurement in order to achieve the competitive edge. The continued success of each organization depends on its performance. Measuring performance quality has become a focus in healthcare organizations both at the individual and the national levels as healthcare providers compete intensively with each other (Walker & Dunn, 2006). In Thailand, healthcare providers, especially private hospitals are highly competitive because of a rapid expansion of the healthcare business.

Thai private hospitals grow approximately 66% each year, and this number has been seen as the high growth rate (Logisticnews, 2007). Thai private hospitals compete not only with one another but also with foreign hospitals in Singapore, Malaysia, and India in order to retain Thai customers and persuade foreign customers to use their services (Kasikorn Research Center, 2007). To compete with other competitors and improve performance quality, it is essential for hospitals to know the strengths and limitations of the organizational performance through performance measurement tools. As Shaw (2003) noted that a key to growing in the healthcare business is adapting the concept of quality improvement by using performance measurement tools. Likewise, many Thai healthcare organizations adapt Key Performance Indicators (KPIs) to evaluate performance and productivity.

Key Performance Indicators are quantifiable performance measurement that reflects the critical success factors of an organization and helps the organization measure its progress towards the goal achievement (Thanyaphut & Wattanapa, 2006). KPIs have to be created in accordance with individual organizational mission, vision, or strategy. Therefore, KPIs are set differently depending on each organizational goal and strategy. KPIs help the organizations to present clear targets that employees need to achieve. They are also used as a tool to monitor how well employees perform. Thus, the organization and employees can use KPIs results to increase their potential for working.

Many organizations found that their employees have both positive and negative attitudes towards the use of KPIs. For example, Thongthanee (2005) indicated that employees of Dairy Farming Promotion Organization of Thailand thought that KPIs helped them improve their performance; however it was difficult for all employees to achieve the KPIs targets. Poolchareon (2004) supported that employees of TT&T Company thought that KPIs motivated them to pay attention to their jobs, but KPIs could not measure their real performance.

To compete with other healthcare organizations, a private hospital in Songkhla province has been implementing KPIs since the end of April, 2008. Understanding employee attitudes towards KPIs can help the organization to enhance employees to develop positive attitudes towards KPIs. Sornplang (2004) asserted that when organizations survey employees' attitudes, they can use the attitudes to maximize organizational strength and minimize weaknesses. In this study, if the hospital management knows their employees' attitudes towards KPIs, they can apply the measured attitudes to increase strengths and deal with weaknesses in the KPIs implementation.

Knowledge is an important factor used for studying attitudes since it affects the attitude formation (Piluntaowat, 2006). Many researchers on employee attitudes towards quality measurement systems pay much attention to the correlation between knowledge and employee attitudes. Although there is no specific study on the correlation between KPIs knowledge and employee attitudes, previous studies on employee attitudes towards measurement systems: ISO 9000, QS-9000, and QA provide supported evidence about the correlation between knowledge and attitudes.

Chompradit (2000) explored the correlation between ISO 9000 knowledge and employee attitudes towards ISO 9000. The results showed that attitudes of employees towards ISO 9000 were at high level when they had knowledge about ISO 9000. Jetawattana (2003) conducted a study on attitudes towards QS-9000, a quality system. The results revealed that employee attitudes were favorably high because of a high level of QS-9000 knowledge. Additionally, Dargahi and Rezaiian (2007) studied the correlation between knowledge, attitudes and performance of the employees with Quality Assurance system (QA). They pointed out that employees' positive attitudes had been increased with the higher academic degrees in TUMS hospitals' Clinical Laboratories. These studies showed some indication that if employees had good knowledge about the measurement system, they would have good attitudes towards the system. This research evidence guides the researcher to explore the correlation between KPIs knowledge and employee attitudes.

As the department heads' performance of a private hospital in Songkhla province is measured directly by KPIs, it is necessary to explore their attitudes. This is because the department heads are the key persons who drive the organization and their subordinates to

obtain organizational goals. Therefore, this research intends to examine the attitudes of the department heads towards KPIs, and the correlation between KPIs knowledge and the department heads' attitudes. The results of this study will be beneficial for the hospital to understand what the department heads' point of view after using KPIs measurement.

Objectives of the Study

This study serves two objectives:

1. To examine the attitudes of the department heads towards Key Performance Indicators.
2. To explore the correlation between KPIs knowledge and the attitudes of the department heads.

Research Questions

This study aims to answer the following research questions:

1. What are the attitudes of the department heads towards three aspects of KPIs which are performance under using KPIs measurement, KPIs characteristics, and KPIs advantages for the organization?
2. Is there any correlation between KPIs knowledge and the attitudes of the department heads?

Significance of the Study

Understanding the attitudes of the department heads towards key performance indicators is critical to the success of the organization as the department heads are the leaders who drive their subordinates to meet the organizational goals. Since there are a few studies on attitudes of employees towards KPIs, this study explores the attitudes of the department heads towards KPIs and the correlation between KPIs knowledge and the attitudes of the department heads. The contribution resulting from this study will provide a greater understanding of the attitudes of the department heads toward KPIs in order to help the organization improve the performance and quality. Furthermore, other researchers studying in the field of human resource management may find this research helpful to extend their knowledge about KPIs.

Scope of the Study

The subjects of this study were 42 department heads of both front and back office in a private hospital in Songkhla province. The department heads were invited to fill out the questionnaire distributed to them in July 2008 to measure their attitudes towards KPIs.

Definition of Terms

The terms in this study are defined as follows:

Attitudes are the department heads' opinions, beliefs, feelings and behavioral tendencies towards performance under using KPIs measurement, KPIs characteristic, and KPIs advantages for the organization. These reflect a favorable or unfavorable attitude.

Key Performance Indicators (KPIs) are the performance measurement that reflects the important success factors of an organization and help the organization measure the organizational and individual success and progress towards goals.

The department heads are the key persons who are running the business in 42 departments in a private hospital in Songkhla province.

CHAPTER 2

LITERATURE REVIEW

The literature review is intended to accomplish four objectives. First, it serves to establish the significance for this study through studying the definition of attitudes and attitude formation. Second, it reviews the consequences of the correlation between knowledge and attitudes in the studies on attitudes towards many measurement systems that have been done in Thailand and abroad. Third, it provides an overview of Key Performance Indicators used for monitoring employees' performance and work quality that is becoming a worldwide issue. Finally, it examines the related research on employee attitudes towards Key Performance Indicators to support the purpose of this study.

Definition of Attitudes

Attitudes are defined with various opinions of researchers who study attitude theory. In this section, the researcher compares and contrasts several definitions of attitudes to provide a clear idea about attitudes. Allport who defined a well-known definition of attitude proposed that attitudes are emotional states of readiness that organizes through experiences and influences a person to response to specific objects, situations, and people with which he or she is associated (as cited in Ajzen & Fishbein, 1980). This view of attitudes focuses on the readiness to respond because it is an important feature that is assumed to guide and influence behavior. Attitudes may be kept to oneself or may be presented to others through responses or behaviors (Certo, 2003). For example, if a person

has positive attitudes towards his or her workplace, it might be expected that a person is likely to contribute his or her full effort to bring advantages to the company.

By contrast, Kerch and Crutchfield defined attitudes as the organization of motivation, emotion, and perception that are resulted from an individual experiences (as cited in Aua-aumnua, 2006). This definition is different from the Allport and Certo's definitions because it emphasizes on an individual experiences that create attitudes more than the overt behaviors. Besides, Hellriegel, Slocum, and Woodman (2001) added that attitudes are individual feelings, beliefs, opinions, and behavioral tendencies aimed at specific objects, people, issues or events which can be favorable or unfavorable.

It can be concluded that the diversity of attitude definitions are individual feelings, beliefs, opinions and behavioral tendencies to objects, people, issues and situations that reflect favorable or unfavorable attitudes.

Attitude formation

Attitudes are not innate in each individual or a result of genetics so it should be considered where attitudes come from. Attamana (1998) revealed that attitudes are formed by learning through three ways: individual experience, socialization process, and imitation. Michener, Delamater, and Myers (2004) added that sources of attitudes are direct experience, interaction with parents and friends, and media. Piluntaowat (2006) also classified the attitude formation into four ways: models, specific experiences, institutional factors, and communication. Based on Roger (2003), it can be summarized that the attitudes can be formed through direct experience and information sources. Morris and

Stuckhardt (1977) emphasized that all forms of learning bring the fundamentals of attitudes attainment.

Although attitudes can be formed by various ways, the studies on attitudes of employees towards quality measurement systems (e.g. Chanmathikornkul, 2004; Aroonrerk, 2002) provided the indication that direct or specific experiences and communication in the workplace affected attitudes of employees. Therefore, this study emphasizes on reviewing attitude formation through specific experiences, and communication.

Learning through specific experiences has the greatest impact on attitudes (Morris & Stuckhardt, 1977). Attamana (1998) explained that a satisfied experience can form positive attitudes. On the contrary, a dissatisfied experience can form negative attitudes. Although people can gain experiences from many ways, Pace and Faules (1994) noted that experiences involve a part of training that provides practicing for people. This can be inferred that people may get experience from training.

Schein defined training as a process of learning to develop skills and job knowledge that can create positive attitudes of employees so that employees work with more efficiency and effectiveness (as cited in Phayomyam, 2002). Chanmathikornkul (2004) who studied employee attitudes towards ISO 9001: 2000, the quality measurement system, pointed out the relationship between training and employee attitudes. The study found that ISO knowledge training had the relationship with employee attitudes at moderate level. The results inferred that if the training was developed, employee attitudes would be better. Sirithienthong (2004) who studied attitudes of employees towards KPIs also reported that different KPIs training styles created various attitudes towards KPIs. These previous studies

could be concluded that learning through specific or direct experience (e.g. learning through training) can create different levels of attitudes towards the measurement systems.

In addition, attitudes can be formed by the communication (Pilantaowat, 2006). Communication is a process of expressing message and ideas or of exchanging information between people (Angell, 2004). In an organization, communication can be defined as the process of transmitting messages among members in the organization (Pace & Faules, 1994). To manage the organization by using communication, Tiyo (1994) asserted that organizational policies, work instruction, and many kinds of information should flow from positions of higher authority to those of lower authority. On the other hand, the people at higher authority (supervisors) should receive information from the people at lower authority (subordinates) in order to apply the information for working with the effectiveness. Aroonrerk (2002) supported that sending necessary information at work can help employees achieve work goals and create positive attitudes to work. Dipboye and Pontbriand noted that good attitudes of employees towards the performance measurement system occurred by the understanding of the objective of performance measurement (as cited in Wittayapiman, 2005). Chanmathikornkul's study (2004) emphasized that there was the relationship between communication in the organization and employee attitudes. The results could be inferred if the organization had good communication methods, attitudes of employees would be better.

Correlation between knowledge and attitudes

Attitudes are considered to be the result of past experiences or knowledge that an individual has obtained. Piluntaowat (2006) emphasized that knowledge affects the attitude formation. She explained that when people have good knowledge towards a given object, they will have good attitudes towards that object. Conversely, if people understand that a given object is not good, they will have bad attitudes towards that object. According to this explanation, knowledge and attitudes are related to each other.

The studies on employee attitudes towards many types of quality measurement systems: ISO 9000, QS-9000, and QA presented research evidences of correlation between knowledge and attitudes. Chompradit (2000) explored the correlation between ISO 9000 knowledge and attitudes of employees towards ISO 9000. The results showed that ISO 9000 knowledge had a positive correlation with employee attitudes because when employees had a high knowledge level about ISO 9000, their attitudes towards ISO 9000 were at a high level. As a result, knowledge was a factor that affected employee attitudes. The result of the study on attitude towards QS-9000 of Jetawattana (2003) is also consistent with Chompradit's study. He pointed out that employees' attitudes and acceptance towards the QS-9000, a quality system, were favorably high because of a high level of knowledge and understanding.

Furthermore, Dargahi and Rezaiian (2007) conducted a survey of correlation between knowledge, attitudes, and performance of the employees with Quality Assurance system (QA) which was used for monitoring and evaluating the quality of hospital laboratories. The results indicated that employee positive attitudes towards Quality

Assurance system (QA) had increased when the employees had higher level of their academic degrees in TUMS Hospitals' Clinical Laboratories.

In brief, QS-9000, ISO 9000, and QA are different types of quality measurement; however, they are aimed at measuring work quality and performance. The findings of the studies on employee attitudes towards QS-9000, ISO 9000, and QA pointed out the similar evidence to the correlation between knowledge and employee attitudes. The results could be concluded that positive attitudes of the employees towards these systems had been increased with knowledge about the systems.

Overview of Key Performance Indicators

The role of performance measurement has reflected the results of management actions or organizational and individual performance, rather than the cause of problems (Stefenson, 2004). As a consequence, one specific type of performance measurement tool called Key Performance Indicators was developed to measure organizational and individual performance and present the performance results that indicate the cause of a poor performance.

Key Performance Indicators (KPIs) are defined as the quantifiable performance measurement that reflect the critical success factors of an organization and help the organization measure its progress towards the goal achievement (Thanyaphut & Wattanapa, 2006). KPIs have to be created based on the organizational vision, mission, and strategy. Therefore, KPIs in each organization are different because of the different goals and strategies. KPIs represent a set of measures relating to many aspects of

organizational performance that are important for the current and future success of the organization (Parmenter, 2007). Besides, KPIs are keys that a manager uses to observe how well the organization and employees under his or her responsibility is functioning (Stefenson, 2004). The organizations can have one or more of KPIs to measure the organization's outcomes. To implement KPIs, the organizations can create only KPIs for measuring performance or adapt many methods to create KPIs such as Balance Scorecard, Key Result Area, Critical Success Factor, and Question and Answer. As KPIs can be arranged by many ways, the organization should emphasize the characteristics of KPIs and KPIs template setting to implement KPIs effectively.

To provide a concept of Key Performance Indicators, purposes of using KPIs measurement, performance under using KPIs measurement, KPIs characteristics, KPIs advantages, and KPIs used in a private hospital in Songkhla province are summarized as follows:

Purposes of using KPIs measurement

The organizations use KPIs for three main purposes: check and monitor organizational progress, communicate performance results, determine work priorities (Prompt, Pingsuttiwong, & Leardmahakit, 2006).

The first purpose is to check and monitor organizational progress. By setting KPIs, the organizations can monitor what they are doing. KPIs are also created to identify the organizational position compared to its competitors. The second purpose of using KPIs is to communicate performance results with people in the organizations. To present performance results, KPIs show goal achievement results based on facts, not on emotion or supposition

so that employees will accept and understand the results. The last purpose is to determine work priorities. As KPIs show the target that employees has to obtain, KPIs help employees organize the priorities of their work. Therefore, employees can make decisions what tasks should be accomplished first and what later.

Performance under using KPIs measurement

The organizations are experiencing problems with their performance appraisal. Labig and Chye (1996) found that there are two main limitations of appraisal. The first problem is that employees have negative reactions and demotivated performance to performance appraisal. The second problem is that performance appraisal does not provide the appropriate performance goals for employees to perform. As the use of performance appraisal leads to demotivation of employees that affect performance, KPIs can be adapted to reduce problems of performance appraisal. To examine performance under using KPIs measurement, this study focuses on three points that are associated with employees' performance: motivation to work by KPIs, rewarding performance by recognition, and performance problems that are found in KPIs measurement.

KPIs not only use to measure employees' performance but also use to increase employees' motivation through goals achievement. Akaraborworn (2006) supported that KPIs are associated with a goal-setting which is one of motivation strategies. The goal-setting method is a process of deciding on what employees will achieve. Miller (1995) indicated that employees will accept and attain the goals because of its specific clear goals. Also, the specific goals can be powerful motivators if the goals are not difficult to achieve (Lawlex, 2000). Therefore, KPIs can motivate employees to work and achieve the goals

because KPIs point out specific goals. As KPIs targets are used as the motivators for employees, the study of Poolchareon (2004) showed that attitudes of employees towards the use of KPIs were at positive level because KPIs could encourage employees to improve the effectiveness of their performance. Besides, Thongthanee (2005) revealed that managerial employees were glad when the organization could pass the KPIs targets.

Rewarding performance is used to motivate employees to achieve higher levels of performance or attain task goals as well. Good performance can be rewarded with financial and non-financial methods. According to Akaraborworn (2006), the organizations have different rewarding systems based on their needs. The financial rewards can be bonuses, profit sharing, or incentives. Non-financial rewards are associated with employees' needs of achievement, recognition, or responsibility (Fisher, 1995). Decharin (2002) suggested if the organizations have recently implemented KPIs, they should not link their employees' performance results with financial rewards since and the use of KPIs might not have much stability. As KPIs in the selected hospital are recently implemented and KPIs do not relate to pay for performance, this study emphasizes on recognition which is one of effective methods of rewarding and motivating employees. Recognition can be praises or the act of recognizing for employees' work or action. After achieving the goals, Grote (1996) asserted that positive feedback on performance provides a sense of achievement and recognition for employees. Lawlex (2000) pointed out that employees will feel successful in the goal achievement and receive a sense of recognition when their performance results are seen by others. The study of Sirithienthong (2004) found that after using KPIs, 58% of employees satisfied with the recognition from their superiors and subordinates.

However, there are limitations of employees' performance under using KPIs measurement. According to Akaraborworn (2006), the limitations of KPIs implementation can be summarized into three main points: working under pressure, competition at work, and over workload. Employees may work under pressure that leads to a high turn over rate because KPIs are not set appropriately with abilities of employees. For example, a manager in a logistic company said that over 20% of employees quitted from the jobs after using KPIs (Akaraborworn, 2006). Besides, there is high level of competition among employees because each employee tries to reach his or her KPIs target without the cooperation with colleagues. The research of Kowitkunklai (2004) revealed that the use of KPIs in auto parts manufacturing enterprise of Amatanakorn Industrial Estate led to the conflicts among employees because employees tried to compete with each other in order to achieve KPIs target. As a result, the organization could not reach the goals. Akaraborworn (2006) added that employees spent much time to collect information of KPIs that they had done. Therefore, this process increased their workload.

In short, KPIs have an effect on employees' performance. According to the evidence in the previous research, organizations could motivate employees to perform well by KPIs because KPIs are one part of goal-setting, a method of motivation. KPIs are also used to reward competent performance and minimize poor performance. However, the use of KPIs still had limitations that affected performance of employees.

KPIs Characteristics

The organizations usually create many KPIs to measure performance. However, it is difficult for the organizations to know whether KPIs are good or bad. Knowing KPIs' characteristics helps the organizations create KPIs which are suitable for the organizations. In regard to Decharin (2002) and Parmenter (2007), characteristics of KPIs can be concluded as following:

- a. KPIs should associate with the organizational mission, vision and strategies. For example, when the company mission is to measure a quality production process, a KPI can be a waste rate from production to serve this mission.
- b. KPIs should be clear, valid and reliable.
- c. Understanding of KPIs measurement is required by all employees in the organization.
- d. KPIs should have financial and non-financial measures.
- e. KPIs should tie the responsibility to the individual or team. However, a manager is a person who tries to control and lead their subordinates to reach the KPIs targets.
- f. KPIs reporting should be brief and easy to read for managements and employees to follow the results of KPIs. For example, the results can be shown in tabulation.
- g. KPIs should motivate employees to work effectively and to lead employees to cooperate with one another.

- h. KPIs should bring positive impact to the organizations and its employees instead of creating conflicts. For example, the organization should create KPIs that measure work performance resulting from two departments in order to increase employees' cooperation with each other.
- i. KPIs target should be challenged. The KPIs target should be set slightly higher than the work standard in order to motivate employees to work and improve work quality in the hope that the employees can meet the KPIs target. However, if the KPIs target is set very high over the normal work standard, employees may be discouraged to work (Srisuttiyakorn, 2003).

KPIs template setting

Before implementing KPIs, the organizations have to establish a template which is presented in a tabulation to record KPIs detailed information and present performance results (Decharin, 2002). The template also helps the employees know what all the current performance measures are in order to eliminate duplication and ensure consistency of measurement. According to Decharin (2002) and Parmenter (2007), the measurement template should include the items in Table 1.

Table 1 Key Performance Indicators Template

Components of KPIs template	Descriptions/examples
1. Name of KPIs	Name of KPIs should be brief and understandable. For example, a KPI name can be the increased number of customers in 2008.
2. Definition of KPIs	The definition is used to describe and clarify the meaning of KPIs to help employees understand what KPIs are measured.
3. Objective of KPIs	Along with the objective of KPIs, the reasons why KPIs are measured should be given.
4. Calculation of measure	This part explains how the performance measurement is calculated.
5. Name of responsible person	Name of people responsible for controlling and obtaining measurement
6. Frequency of measurement	This part shows when KPIs results are measured. For example, KPIs can be measured daily, monthly, quarterly, or annually.
7. Unit of KPI measurement	The measurement units can be baht, dollar, and percentage.
8. Color codes used for interpretation KPIs results.	Apart from statistic outcome, three color codes such as green, yellow, red are used to show KPIs results. Green means employees reach the work target. Yellow means work performances should be concerned. Red means work performance in a critical condition.

KPIs Advantages

The use of KPIs brings many advantages to the organizations including making a business plan and measuring performance of employees and the organization. Thainput (1999) revealed that KPIs provide a clear and understandable strategic plan because they summarize the organizational vision, mission, and strategy into 1-2 pages of A4 paper. In addition, KPIs are used to make a decision how to integrate the information into an organizational business plan (Srisuttiyakorn, 2003). Also, KPIs results are beneficial to evaluate the effectiveness of the human resources and estimate a budget used in the organization.

More importantly, when the organizations measure their success by using KPIs, they can see that their employees have abilities reach to their goals. KPIs help both the organization and employees to know their own performance, so they can use the results to improve their performance to reach a satisfactory level (Wattanasupachok, n.d.)

KPIs used in a private hospital in Songkhla province

The private hospital in Songkhla province has a headquarters in Bangkok which is the largest private hospital operator in Thailand as well as the largest healthcare provider in South East Asia with 17 hospitals nationwide. The hospital has been opened for 10 years with 400 bed facilities and special diagnostic and curative services providing a premium and safe medical services. The hospital has an objective to serve people in Songkhla province and other people in southern province including foreign people of Malaysia, Singapore, and Indonesia.

To compete with other healthcare organizations and provide its highest quality standard services, the organizations' and employees' performance are measured by KPIs. Recently, this organization mainly measures the department heads' work performance in 42 departments with 27 KPIs based on four perspectives of Balanced Scorecard: financial, customer, internal business process, and learning and growth. Also, the time for measuring each KPI is different because KPIs in the hospital are measured monthly, quarterly, and annually. Additionally, the company uses KPIs results to motivate employees to work as they have the same goal to achieve.

In conclusion, KPIs are quantifiable performance measurement used for measuring the success of organizational and individual performance. The purposes of many organizations using KPIs are to check and monitor organizational success and progress, communicate performance results, and determine work priorities. Although KPIs have many characteristics, the main characteristic is that KPIs have to be created based on vision, mission, and strategy of each organization in order to lead the employees to achieve the organizational goal. Besides, KPIs help the organization to see its strengths and limitations of its performance. Therefore, the organization can improve its work quality and performance to compete with others.

Related Research

The researcher has studied the related research regarding employee attitudes and adaptability towards KPIs in order to gain more information for this research. The following studies are used as the guidelines for this research:

Poolchareon (2004) studied employees' opinions towards KPIs based on Balanced Scorecard. The finding revealed that most employees agreed that KPIs objectives were to monitor the progress and success of performance whether it reach the company goals or not. Employees' attitudes towards KPIs were at high levels that KPIs helped them with monitoring their performance and led them to improve their performance. Besides, KPIs motivated employees to improve the effectiveness of work and increase responsibility at work. The majority of participants (24.4%) indicated that KPIs were difficult to be measure because they were many departments involved. Other limitations were employees' inadequate knowledge about KPIs (23.5%), inadequate information of KPIs for measuring performance (21.7%) and outdated KPIs information (13.6%).

Thongthanee (2005) conducted a study of managerial employee attitudes towards KPIs. Although managerial employees perceived sufficient KPIs information, the results indicated that they did not understand KPIs deeply. However, they were interested in adapting KPIs into their work since the use of KPIs for evaluating their work could improve their performance. Besides, older managerial employees had good attitudes towards KPIs because KPIs would provide benefits for both the organization itself and individual employees.

Srianunt (2006) presented the finding on employees' adaptability after using KPIs that when employees had knowledge about KPIs, the cooperation between employees in the organization developed. For example, when employees knew that KPIs were a measurement tool for managing its organization and implementing organizational strategies into action efficiently and effectively, employees worked together to achieve the organizational goals.

The previous studies clearly showed that the use of KPIs affected employee attitudes and performance. The results of the research indicated that some employees had good attitudes towards KPIs, so they could improve their performance. However, limitations of KPIs were employees' unclear knowledge, and this tool could not measure their real performance.

In conclusion, this chapter provides the definition of attitudes, the formation of attitudes and the overview of KPIs. The studies on employee attitudes towards ISO 9000, QS-9000, and QA showed similar research results showing the correlation between knowledge about the systems and attitudes of employees that are applied for this study.

CHAPTER 3

METHODOLOGY

This chapter describes the research methods used to assess the attitudes of the department heads towards KPIs and the correlation between KPIs knowledge and the attitudes of the department heads. Statistical techniques are applied to evaluate the attitudes and the correlation. This chapter also covers detailed description of participants, instruments, and procedures.

Participants of the Study

The participants of this study were 42 department heads in a private hospital in Songkhla province. The participants were selected by purposive sampling methods because the hospital recently implemented KPIs to measure the department heads' performance. Besides, the department heads of this organization were considered as suitable participants because they had experiences about KPIs.

Instrument of the Study

The questionnaire used for data collection was developed based on the conceptual KPIs information gained from the literature review. The questionnaire was created into two versions: English and Thai. The English version was created because English is used as a medium of communication in Business English for International communication course. However, only the Thai version was used in this study because Thai

language is the medium of communication at the selected Hospital and all participants are Thai.

The questionnaire consists of four parts as follows:

Part 1: Personal information of the participants

The first part contained questions regarding the personal information of the participants: gender, age, job tenure and department (See Appendix A). This part helped to check the representative of the participants.

Part 2: Key Performance Indicators Knowledge test

The second part asked the participants about KPIs knowledge with 10 multiple-choice items. The questions were divided into 5 aspects:

1. Purposes of using KPIs measurement (items 1)
2. KPIs characteristics (items 2-5)
3. KPIs template setting (items 6-8)
4. KPIs used in the selected hospital (item 9)
5. KPIs advantages (item 10)

After the test had been administered, it was scored either correct or incorrect. The interpretation of the score began with the raw score calculation. The researcher applied how to give a raw score in a test of Kudakarn (1999) who studied measurement methods in education to use to measure KPIs knowledge of the 42 department heads in this study. When the participants chose the correct answer, they would get 1 point. When the participants chose the wrong answer, they would get 0. However, a raw score was referred to how many items that the participants response correctly. The interpretation by percentages was used to provide the meaning of a raw score to compare

the participants' test performance with each other. For example, Ms. A answers 8 items correctly on a 10-item test. Ms. A's percentage of correct items is $(100 \times 8)/10 = 80$ percent. According to Hopkins and Antes (1990), a percentage scale was adapted in this study to provide a percentage of correct items for the score interpretation. The percentage was divided into 5 levels: excellent (90-100%), good (80-89%), fairly (70-79%), poor (60-69%) and very poor (< 60).

Part 3: Attitudes towards KPIs Performance Indicators

This section consisted of 20 statements concerning the attitudes of the department heads towards performance under using KPIs measurement, KPIs characteristics, and KPIs advantages for the organization. The participants were asked to rate their level of agreement on attitudes with the five-point Likert scale. In the book of research in education, Best (1981) noted that the Likert scaling technique scored favorable or unfavorable statement differently. The five-point Likert scale which indicates the degree of agreement with the statements in the questionnaire was adapted and summarized in Table 2.

Table 2 Five-Point Likert Scale

Statement	Scale value of favorable statement	Scale value of unfavorable statement
Strongly agree	5	1
Agree	4	4
Neutral	3	3
Disagree	2	2
Strongly disagree	1	5

The researcher also adapted the mean of the standard rating scale of Punpinij (1999) to analyze the scale value of favorable and unfavorable attitudes towards KPIs. The range and meaning of the rating scale is presented in Table 3.

Table 3 Range and Meaning of Rating Scale

Range of scale	Level of attitudes towards Key Performance Indicators
4.51-5.00	Strongly positive
3.51-4.50	Positive
2.51-3.50	Neutral
1.51-2.50	Negative
1.00-1.50	Strongly Negative

Part 4: Problems and suggestions

This section surveyed the additional comments on KPIs problems and suggestions from the department heads. This part examined the problems of KPIs implementation and additional suggestions about KPIs in the organization.

Procedures of the Study

The procedure of the study consists of an interview, a pilot study, data collection and data analysis.

Interview

The researcher interviewed human resource manager of the selected hospital on April 18, 2008. The purpose of this interview was to obtain overview information about KPIs used in the selected hospital as a guideline in this study.

Pilot Study

To standardize and design the questionnaire before the pilot study, the researcher consulted with two experts in the field of human resource management: the lecturer in the faculty of Humanities and Social Sciences at Thaksin University, and the human resource manager of the selected hospital. The experts' feedback and suggestions helped to develop the content validity of the questionnaire.

The designed questionnaire was piloted with five department heads in a company that used KPIs to measure employees' performance on May 22nd, 2008. The purpose of the pilot study was to examine whether the participants understood all questions and responded in accordance with the questionnaire instructions. All of the pilot participants had worked in the similar position as the participants of this study. The test revealed that there were some irrelevant items that confused the participants. Therefore, the researcher removed them from the questionnaire to reduce participants' confusion. The process of questionnaire development was summarized in Figure 1

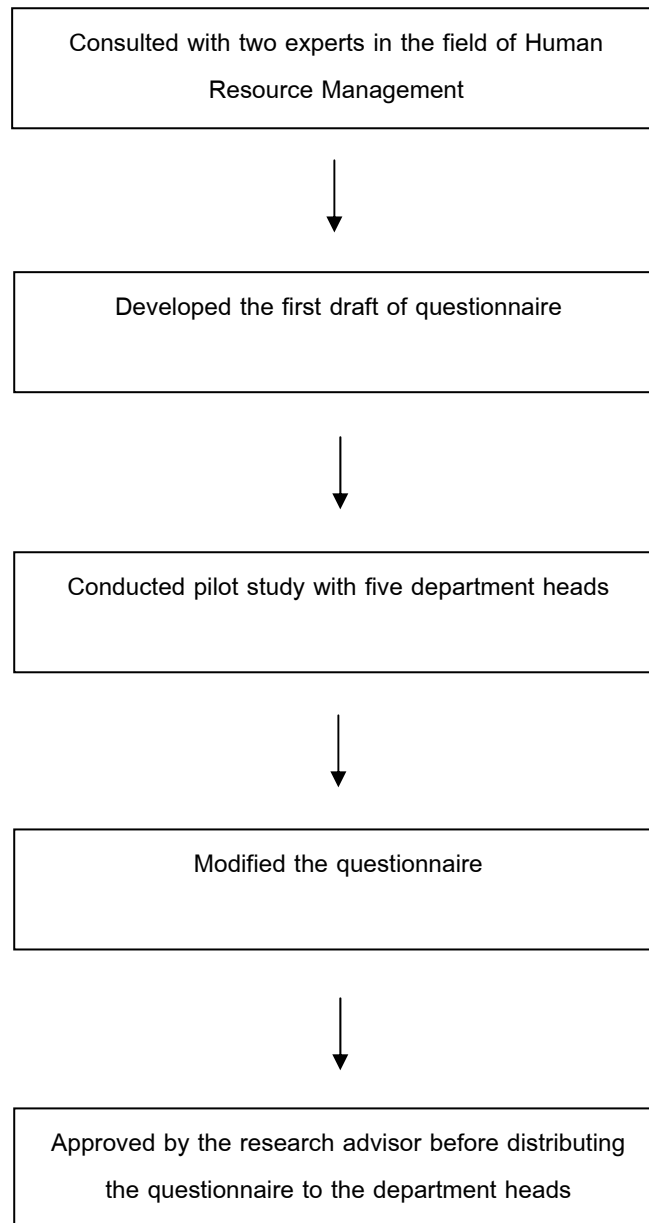


Figure 1 The Process of Questionnaire Development

Data Collection

The survey was conducted at a private hospital in Songkhla province during July, 2008. The 42 copies of questionnaires were distributed to the 42 department heads. The researcher planned to spend a week to collect the questionnaires. While the researcher was collecting data, the reorganization of all departments in the selected hospital was occurred. Therefore, the duration for collecting the data was extended to one month. After that, all distributed questionnaire copies were collected and analyzed.

Data Analysis

After receiving all responded questionnaires, the department heads' responses from the questionnaires were analyzed in order to find out their attitudes towards KPIs and the correlation between KPIs knowledge and the attitudes of the department heads. Statistical Package for the Social Science (SPSS) was used as a tool to present the results through descriptive statistics: frequency, percentage and mean. In part 1, the frequency and percentage were used to calculate and analyze the personal information of the participants. In part 2, KPIs knowledge was calculated in percentage based on Table 2 Percentage of correct items. In part 3, mean was used to analyze the levels of attitudes of the department heads towards KPIs. In part 4, the additional problems and suggestions were presented in percentage, and descriptive results.

To examine the correlation between KPIs knowledge and attitudes of the department heads, the Pearson Product-Moment Correlation Coefficient was used in this study. The r value of the Pearson Product-Moment Correlation Coefficient ranges from +1 (perfect positive correlation) through 0 (no correlation) to -1 (perfect negative correlation).

Then the range and meaning of the correlation -shown in Table 5- is interpreted (Wongrattana, 2001).

Table 4 Range and Meaning of Correlation

Range	Meaning of correlation between KPIs knowledge and the head of departments' attitudes
> .90	Very Strong Correlation
.70-.90	Strong Correlation
.30-.70	Moderate Correlation
< .30	Weak Correlation
.00	No Correlation

In conclusion, this chapter describes the methodology of the study. A questionnaire was used as the instrument to collect data of four key parts: personal information of participants, KPIs knowledge test, attitudes of the department heads towards KPIs and problems and suggestions. The researcher employed the five-point Likert scale to survey the attitudes of the department heads. Frequency, percentage and mean were used to analyze the results of this study. As the research question was also intended to present the correlation between KPIs knowledge and the attitudes of the department heads towards KPIs, the correlation were analyzed by the Pearson Product-Moment Correlation Coefficient.

CHAPTER 4

FINDINGS AND DISCUSSION

This chapter presents the findings of this study that aims to answer two research questions. The first question explored the attitudes of the department heads towards KPIs. The second question examined whether there is a statistically significant correlation between KPIs knowledge and the attitudes of the department heads towards KPIs. Using a questionnaire developed for this study, data were collected from the 42 department heads working in a private hospital in Songkhla province. Statistical Package for the Social Science (SPSS) was used as a tool to analyze the data collected from the survey. According to the questionnaire, the results presentation is divided into four parts: personal information of the participants, the attitudes of the department heads towards KPIs, the correlation between KPIs knowledge and the attitudes of the department heads, and problems of KPIs implementation.

Personal Information of the Participants

This section presents the personal information of the 42 department heads categorized into four items including gender, age, educational level, and job tenure. The data of the participants are summarized in Table 5.

Table 5 Personal Information of the Participants

Profile	Category	Frequency	Percent (%)
Gender	Male	7	16.7
	Female	35	83.3
	Total	42	100
Age	< 30 years old	5	11.9
	30-39 years old	31	73.8
	40-49 years old	4	9.5
	> 50 years old	2	4.8
	Total	42	100
Educational level	Below Bachelor Degree	1	2.4
	Bachelor Degree	29	69.0
	Above Bachelor Degree	12	28.6
	Total	42	100
Job Tenure	1-3 years	5	11.9
	4-6 years	19	45.2
	7-9 years	8	19.0
	10-12 years	10	23.8
	Total	42	100

The findings showed that the percentage of female participants (83.3%) is higher than that of male (16.7%). The majority of the participants (73.8%) were in the 30-39 age range and 69% of all participants obtained Bachelor's degree. About 45.2 % of the participants reported to have experience of working in the position for 4-6 years, while 23.8%, 19.0%, and 11.9% claimed to have 10-12 years, 7-9 years, and 1-3 years of experience respectively.

Attitudes of Department Heads towards KPIs

This section presents that the attitudes of the department heads towards three aspects of KPIs which are performance under using KPIs measurement, KPIs characteristics, and KPIs advantages for the organization. This section consists of 20 statements emphasizing the three aspects of attitudes. Regarding the five-point Likert scale (see Table 2), the participants were asked to rate the degree of their agreement on the 20 statements. The data gathered in this section were presented in mean (\bar{x}) and standard deviation (S.D.) followed by a descriptive analysis. Mean (\bar{x}) was used to describe the average degree of the participants' agreement while standard deviation (S.D.) was used to show the spread of the data from its mean. The department heads' responses to KPIs in three aspects are presented in Tables 6, 7, and 8.

Attitudes towards Performance under Using KPIs Measurement

Table 6 presents the attitudes of the department heads towards performance under using KPIs measurement.

Table 6 Attitudes of the Department Heads towards Performance under Using KPIs

Measurement	\bar{x}	S.D.	Levels of response
Performance under using KPIs measurement			
1. You think that KPIs can motivate you to work.	4.31	0.52	Positive
2. You are willing to do your job until you achieve the KPIs targets.	4.40	0.59	Positive
3. You have a high competition with your colleagues after using KPIs.	2.83	1.12	Neutral
4. You work under pressure because of KPIs measurement.	2.90	1.03	Neutral
5. Your workload increases because of KPIs.	3.14	1.05	Neutral
6. Your superiors give you recognition when you meet the KPIs targets.	4.14	0.65	Positive
Total	3.62	0.41	Positive

In terms of performance under using KPIs measurement, the attitudes of the department heads in the selected hospital were at positive level with a mean score of 3.62. Considering each statement in Table 6, the department heads had positive attitudes towards the willingness to do their job in order to achieve the KPIs targets (4.40), KPIs as motivators to work (4.31), and the superiors' recognition when achieving the KPIs targets (4.14).

The attitudes of the department heads towards the willingness to do their job in order to achieve the KPIs targets and KPIs as motivators to work were positive because the department heads might be motivated to work by the KPIs targets which are related to the goal-setting method. The goal-setting method is a process of making a decision on what employees will achieve. Miller (1995) suggested that the goal-setting should be specific to increase employees' performance and motivation. For example, employees with the goal of

increase sales by 5 percent in the next month may perform better than employees with the goal of improve sales. Miller (1995) explained that employees can accept and attain the specific goals easier than general goals because employees may see the specific goals as requirements for their work. Therefore, the specific goal can lead to higher performance of employees.

Regarding KPIs targets, Akaraborworn (2006) stated that KPIs are associated with the goal-setting. When organizations have analyzed its mission and set its goals, KPIs targets are used to measure progress towards the goals because these targets are determined specifically in the form of figures. For example, the work correctness is set at 90%. As the selected hospital's KPIs targets were set specifically to motivate and measure performance, one of the department heads commented in the questionnaire that "The KPIs provided the clear and appropriate work targets which facilitate my work. This encouraged me to work because reaching KPIs targets was not burdensome and unachievable." The comment reflected that the department heads had favorable attitudes towards KPIs because they knew what they had to do their job in accordance with the KPIs targets. These results are consistent with Poolchareon's study (2004) on attitudes of employees towards KPIs in TT&T public company limited. He found that attitudes of employees towards the use of KPIs were at positive level because KPIs could encourage employees to improve the effectiveness of their performance.

In addition, the results revealed that the department heads had positive attitudes towards their superiors' recognition. Lawlex (2000) claimed that when people accomplishing goal and performance results are recognized by other people, they will feel successful. It seemed that the KPIs achievement might lead to the superiors' recognition when the

department heads' performance reviews were presented to others in their organization. The study of Sirithienthong (2004) supported that 58% of the employees in Hanson Concrete (Thailand) Co.,Ltd. satisfied with superiors and subordinates' recognition after KPIs implementation. Fisher (1995) explained that people need to know not only how well they do their job but also their efforts to work are appreciated and valued. Therefore, the recognition may offer the department heads a sense of doing something worthwhile.

However, department heads had neutral attitudes towards the increase of workload (3.14), working under pressure (2.90), and a high competition with colleagues after using KPIs (2.83). The findings of this study were different from Akaraborworn's statement (2006) about limitations of employees' performance under using KPIs measurement that could be summarized into three main points: the increase of workload, working under pressure, and the competition at work.

Concerning the increase of workload, employees had to spend much time to collect information of KPIs that they had done when the organizations set a lot of KPIs (Akaraborworn, 2006; Promput, Pingsuttiwong, & Lerdmahakit, 2006). Therefore, the increase of their workload might lead to employees' opposition to KPIs. Considering working under pressure, employees might work under pressure to reach the KPIs targets when the targets were too difficult. Besides, there were high competitions among employees because each employee tried to reach his or her KPIs target without the cooperation with colleagues. The study of Kowitkunklai (2004) supported that the use of KPIs in auto parts manufacturing enterprise of Amatanakorn Industrial Estate led to the conflicts among employees because employees tried to compete with each others in order to achieve KPIs target, so the organization could not reach the goals.

In brief, the department heads of the study had positive attitudes towards the performance under using KPIs measurement. This can be inferred that the selected hospital in this research created proper KPIs implementation which is related to the motivation to work and the reward by recognition for competent performance.

Attitudes towards KPIs Characteristics

Table 7 presents the attitudes of the department heads towards KPIs characteristics.

Table 7 Attitudes of the Department Heads towards KPIs Characteristics

KPIs Characteristics	\bar{x}	S.D.	Levels of response
7. KPIs are created in accordance with the organizational vision, mission, and strategy.	4.40	0.83	Positive
8. The number of KPIs used in your organization is appropriate.	4.00	0.70	Positive
9. KPIs' names are easy to understand.	3.93	0.78	Positive
10. KPIs show strengths and limitations of performance.	4.00	0.77	Positive
11. KPIs present the performance results clearly in the statistical outcome.	4.00	0.80	Positive
12. The organization allows an appropriate amount of time to measure the performance by KPIs.	4.05	0.73	Positive
13. KPIs measures performance accurately.	3.45	1.09	Neutral
14. KPIs lead you to think of organizational goals.	4.17	0.70	Positive
Total	4.00	0.53	Positive

In terms of KPIs characteristics, the attitudes of the department heads in the selected hospital were at positive level with a mean score of 4.00. Considering each statement in Table 7, the results showed that the attitudes of the department heads towards

KPIs characteristics were at positive level as follows: KPIs creation (4.40), leading the department heads to think of organizational goals (4.17), appropriate amount of time to measure the performance (4.05), appropriate number of KPIs (4.00), and easy understanding of KPIs' names (3.93).

As attitudes result from learning through experiences (Morris and Stuckhardt, 1977; Attamana, 1998), it can be inferred that the attitudes of the department heads were positive because their experiences involve knowledge about KPIs. Regarding the interview with the human resource manager of the selected hospital, the organization provided knowledge about KPIs via training and meeting continually in order to help the department heads understand what KPIs are before the implementation. Besides, the organization distributed the handouts of KPIs information for the department heads to help them learn more about KPIs. This would plausibly create positive attitudes towards KPIs in this organization. This explanation can be well supported by Rumakom's (1999) assertion that providing sufficient knowledge about measurement systems before implementation is necessary for creating good attitudes of employees towards the systems. Consistent with a study by Dipboye and Pontbriand, understanding the objective of performance measurement can create good attitudes towards performance measurement system (as cited in Wittayapiman, 2005).

In terms of providing performance measurement feedback to the department heads, the department heads had positive attitudes towards other two characteristics of KPIs: showing strengths and limitations of performance (4.00) and presenting clear performance results (4.00). One observation regarding the findings can be related to the concept of KPIs template setting. According to Decharin (2002), a KPIs template is used to

record detailed KPIs information and present performance results. The template also helps the employees to know what all the current performance measures are. Also, the department heads in the selected hospital were informed performance feedback monthly, quarterly, and annually because times for measuring each KPI were set differently. Therefore, the department heads would know how well they perform. Trisirikul (2006) ascertained that employees who received an adequate amount of performance appraisal information would have better attitudes towards performance appraisal than employees with less information. This can be assumed that the attitudes of the department heads were positive because they might receive clear performance feedback and sufficient information about KPIs.

On the contrary, the department heads had neutral attitudes towards the accuracy of measuring performance by KPIs (3.45). One of the department heads made a comment about the use of KPIs in the questionnaire that

The organization should not measure employees' performance by using only KPIs because KPIs may not measure all patterns of performance. I think the others types of performance appraisal should be adapted to provide more validity and reliability of performance appraisal.

This comment reflected that the department heads might not trust in the standard, validity, and reliability of KPIs because they might not prefer to use only KPIs to measure their performance. As KPIs are implemented in the organization during the time of this study, it can be implied that the department heads do not trust the effectiveness of KPIs.

In short, the department heads in this study might receive the richness of KPIs knowledge through training, meetings, and getting from the performance feedback provided by the selected hospital. This would help the department heads understand the characteristics of KPIs and lead to the favorable attitudes towards KPIs. However, the department heads did not experience much about performance feedback that was resulted from the measurement of KPIs. Therefore, the attitudes of the department heads towards the accuracy of measuring performance by KPIs were at neutral level.

Attitudes towards KPIs Advantages for the Organization

This part presents the attitudes of the department heads towards KPIs advantages for the organization (see Table 8).

Table 8 Attitudes of the Department Heads towards KPIs Advantages for the Organization

KPIs Advantages for the Organization	\bar{x}	S.D.	Levels of response
15. KPIs help your organization to standardize performance measurement similar to other organizations.	4.10	0.85	Positive
16. KPIs are used for creating a good image for the organization.	3.40	1.06	Neutral
17. Your organization can monitor your performance more easily because of KPIs	3.93	0.87	Positive
18. KPIs help the organization to make strategic plans systematically.	4.17	0.66	Positive
19. KPIs point out limitations of a performance so that people can improve them.	4.21	0.61	Positive
20. With KPIs, the organizational performance is improved.	4.24	0.88	Positive
Total	4.01	0.56	Positive

In terms of KPIs advantages for the organization, the attitudes of the department heads in the selected hospital were at positive level with a mean score of 4.01. Considering

each statement in Table 8, the results showed that the attitudes of the department heads towards KPIs advantages were at positive level as follows: organizational improvement (4.24), people improvement (4.21), and making systematic strategic plans by KPIs (4.17).

As mentioned in KPIs characteristics, the organization tried to create positive attitudes of the department heads towards KPIs by providing KPIs knowledge via training and meeting continually. It could be assumed that the department heads might learn and perceive the advantages of KPIs that are provided by the organization. Besides, they could see its advantages from their experiences after the implementation of KPIs. This explanation is supported by one of the department heads who commented that

KPIs in this organization were easy to understand and could measure my real performance. Additionally, KPIs brought advantages to all employees and the organization because they showed whether the performance is improved or not.

Therefore, KPIs led to the improvement of my performance.

This comment could be implied that the department heads had positive attitudes towards KPIs advantages because they saw their performance improvement from KPIs through their real experiences. Jack (n.d.) supported that the understanding of context and outcomes of the performance measurement influenced attitudes towards performance measurement. This is well supported by Poolchareon's study (2004) that most employees had positive attitudes towards KPIs as a means to monitor the organizational progress and success and to achieve the company goals. Employees also thought that the outcome of KPIs would help them to improve their performance so that they would pay more attention to their jobs.

Besides, the department heads had positive attitudes towards other two KPIs advantages: standardizing the organizational performance measurement (4.10) and easy monitoring performance (3.93). It seemed that KPIs helped the organization see how well the department heads perform. However, the department heads had neutral attitudes towards the creating of a good organizational image by KPIs (3.40). It can be implied that the department heads realized that the use of KPIs focused more on measuring performance than creating good image for the organization.

In brief, after the implementation of KPIs, the department heads experienced that KPIs helped the organization make strategic plans and point out limitations of the department heads. Therefore, the department heads could improve their performance that lead to the improvement of organizational performance. According to the findings in this section, the attitudes of the department heads towards KPIs advantages for the organization were positive because the department heads had knowledge about KPIs and understood KPIs advantages from their real experiences.

In summary, KPIs advantages for the organization showed the highest mean score (4.01). The mean scores of characteristics of KPIs and performance under using KPIs measurement were 4.00 and 3.62 respectively. The findings showed that the mean scores ranked from 3.62 to 4.01. It could be interpreted that the department heads in the selected hospital had positive attitudes towards these three aspects of attitudes. According to the findings, the selected hospital should foster positive attitudes of the department heads in order to use KPIs in the hospital effectively.

The Correlation between KPIs Knowledge and Attitudes of the Department

Heads

To study the correlation between KPIs knowledge and the attitudes of the department heads towards KPIs, the department heads' knowledge about KPIs were tested by 10 multiple choice items. The results of KPIs test are presented in Table 9.

Table 9 KPIs Knowledge Test Results

Percentage of correct items and Description	Frequency	%
90-100% (Excellent)	29	69
80-89% (Good)	8	19
70-79% (Fair)	4	9.50
60-69% (Poor)	1	2.40
Total	42	100

Most of department heads (69%) had excellent knowledge of KPIs, while 19% of them had good KPIs knowledge, and 9.5% and 2.4% of them had fairly and poor KPIs knowledge respectively. It is concluded that the majority of department heads had high level of KPIs knowledge.

Pearson Product-Moment Correlation was used to determine the correlation between KPIs knowledge and the attitudes of the 42 department heads (see Table 10).

Table 10 The Correlation between KPIs Knowledge and Attitudes of the Department Heads

		KPIs knowledge test	Attitudes towards KPIs
KPIs knowledge test	Pearson Correlation	1	-0.109
	Sig. (2-tailed)	.	0.493
	N	42	42
Attitudes towards KPIs	Pearson Correlation	-0.109	1
	Sig. (2-tailed)	0.493	.
	N	42	42

The results in this section showed that the correlation between KPIs knowledge and the attitudes of the department heads was not significant. These results were different from the indication in the previous studies (Chompradit, 2000; Jetawattana, 2003) that employees with more knowledge about the measurement systems like ISO 9000 and QS-9000 hold more positive attitudes towards the systems. One possible explanation for this was due to the small number of the participants. As Jakaša, Bedenik, Iliopoulos, and Bratić (2008) claimed that the significance of Pearson correlation (r) is strongly influenced by a number of participants, the results of the small number of participants showed no statistical significance. Pandet's study (2008) showed that there was no significant correlation between attitudes of 31 participants towards learning English language and the recall score. Iyor (2005) who studied knowledge and attitudes about leprosy with 63 volunteer physiotherapy students also found no correlation between participants' knowledge and attitudes about leprosy.

On the contrary, Ambigapathy, Ambigapathy, & Ling (2003) revealed that there was a significant positive correlation between knowledge and attitudes about diabetes

among 100 patients. Besides, Chompradit (2000) found the correlation between ISO 9000 knowledge and attitudes of 273 employees towards the system. Jetawattana, (2003) who conducted the study with 293 participants also found that there was the moderate correlation between QS-9000 knowledge and attitudes of participants towards the system. These previous studies indicated that the number participants may affect the correlation between knowledge and attitudes. The present study which examined 42 participants in a private hospital in Songkhla province found no significant correlation between KPIs knowledge and the attitudes of the department heads.

Problems and suggestions

In the fourth part of questionnaire, the department heads were asked to give further comments on problems of KPIs implementation and suggestions for KPIs used in their organization. This study found two main problems of KPIs implementation: (1) When the same KPI was used to measure employees' performance of many individual departments, it was difficult to identify each employee's performance from the KPIs outcome and (2) the department heads had inadequate knowledge about KPIs (e.g. criteria for setting KPIs and how to calculate KPIs outcomes). Also, this study provides beneficial information for the human resources department in better understanding problems of KPIs implementation at the selected hospital. The human resource manager could consider these two problems to respond the department heads' comments.

Regarding the first problem, one of department heads commented that one KPI in the selected hospital was used to measure the department heads' performance from 2-4

departments, but the performance results of each department heads did not separate clearly. It was difficult to see their progress and abilities to work. Since the work nature of each department was different, measuring performance of the department heads with one KPI led to the confusion about the department heads' abilities to do jobs. Therefore, the human resource manager should separate KPIs measurement of each department by setting individual KPIs to make KPIs to be more effective.

Concerning the second problem, the result showed that 31% of department heads had inadequate KPIs knowledge (e.g. criteria for setting KPIs and how to calculate KPIs outcomes). To solve this problem, the appropriate way to give KPIs knowledge is providing more KPIs training courses. However, the human resource manager should evaluate the KPIs knowledge of the department heads before providing the KPIs training in order to identify the KPIs knowledge levels of each department head. Accordingly, the organization can organise the suitable training course to fulfill the department heads' need.

In summary, the attitudes of the department heads in the selected hospital towards performance under using KPIs measurement, KPIs characteristics, and KPIs advantages for the organization were positive. This was because the department heads might be motivated to work under KPIs measurement by the KPIs targets. Therefore, when the department heads met the KPIs targets, it seemed that they were successful in their work. As the organization provided KPIs knowledge for the department heads, this could create good attitudes towards KPIs because they knew what they work for. Besides, learning the advantages of KPIs from the real experiences could create positive attitudes towards KPIs. In this study, the organization should encourage the department heads to maintain and promote positive attitudes towards KPIs to get more success in KPIs implementation.

CHAPTER 5

CONCLUSION

This chapter presents the conclusions of the study, and the limitations of the research findings. Additionally, recommendations for further studies are also offered.

Conclusion

Private hospitals in Thailand intensively compete with each other. One strategy used for gaining a competitive edge is Key Performance Indicators. As a private hospital in Songkhla province has implemented KPIs to measure the department heads' performance since the end of April 2008, attitudes of the department heads need to be explored in order to develop the effectiveness of KPIs before implementing KPIs to the operational employees. During July 2008, the questionnaires were distributed to 42 department heads of the selected hospital.

The first purpose of the study was to find out the attitudes of the department heads towards KPIs in three aspects: performance under using KPIs measurement, characteristics of KPIs, and KPIs advantages for the organization. The results indicated that the attitudes of the department heads were positive in all aspects. In the performance under using KPIs measurement aspect, their attitudes were positive because they might be motivated to work in order to meet the KPI targets. When the department heads achieved the KPIs targets, they might get a sense of success from the KPIs accomplishment. Fisher (1995) supported that people would like to know how well they do their job and how their

efforts to work are appreciated and valued. This indicated that KPIs accomplishment could motivate the department heads to work. Besides, the findings could imply that the department heads would get recognition from their superiors and people in their organization when their performance reviews were seen by others. In the KPIs characteristics aspect, the attitudes of the department heads were positive because the organization provided knowledge about KPIs via the training and meeting. In the KPIs advantages for the organization aspect, the department heads also had good attitudes towards KPIs. Apart from receiving KPIs knowledge that was provided by the organization, the department heads could learn advantages of KPIs from their real experiences. For example, KPIs pointed out the limitations of their performance so the employees could improve their weakness. To increase positive attitudes of the department heads towards KPIs, the organization should continually provide clear information about KPIs in order to get the success in implementing KPIs. Although attitudes of the department heads towards KPIs were positive, this study found two problems of KPIs implementation: (1) When the same KPI was used to measure employees' performance of many individual departments, it was difficult to identify each employee's performance from the KPIs outcome because the outcome did not separate clearly and (2) the department heads had inadequate knowledge about KPIs.

The second purpose was to explore the correlation between KPIs knowledge and attitudes of the department heads. The results indicated that there was no correlation between KPIs knowledge and attitudes of the department heads. The findings of this study are different from the indication of the correlation between knowledge and attitudes in the previous studies. According to Chompradit, (2000) and Jetawattana, (2003) employee

attitudes towards measurement systems were more positive with the high knowledge levels of the systems.

In summary, attitudes of the department heads towards performance under using KPIs measurement, KPIs characteristics, and KPIs advantages for the organization were positive. However, the study found that KPIs knowledge did not correlate with the attitudes of the department heads. Consequently, the organization should motivate the department heads by using effective strategies (e.g. financial and non-financial rewards) to create positive attitudes of the department heads towards KPIs and support the department heads to achieve the KPIs targets.

Limitations of the study

Limitations of the study are as follows:

1. The study was limited to a small group of participants. Only 42 department heads were included in the study. As KPIs in the selected hospital were used to measure only department heads' performance, this study mainly focused on the department heads attitudes. Thus, the results of this study may not represent overall attitudes of employees towards KPIs in other private hospitals that use KPIs to measure employees' performance.

2. This study employed a close-ended and open-ended questionnaire focusing on three aspects of attitudes towards KPIs: performance under using KPIs measurement, KPIs characteristics, and KPIs advantages for the organization. It may not provide an in-depth result because the participants were not be able to express some related aspects of attitudes towards KPIs (e.g. KPIs training or process of creating KPIs) through the

questionnaire. Distributing copies of the questionnaire and conducting an interview with each department head would provide in-depth information about attitudes towards KPIs.

3. Another limitation of this study involved the KPIs knowledge test items in the questionnaire. In the part of KPIs knowledge test, only content validity of the test items was checked. Content validity in this study was used to determine whether the items in the test represent KPIs information adequately. Therefore, this part of questionnaire might need more tests on statistical reliability to increase the reliability of the test. Reliability refers to the consistency or accuracy of the instrument. For further research, it might be very useful to evaluate test items difficulty in order to decide which test items are discriminating and should be retained, and which test items are not discriminating and should be revised to be better items.

Recommendations for Further Studies

Based on the findings, the following areas for further research are suggested:

1. Further studies should include the operational employees to compare the attitudes of operational employees towards KPIs with attitudes of employees in the management level. Since the management and operational employees may have different attitudes towards KPIs. Understanding attitudes towards KPIs will be of benefit to the organizations for improving KPIs implementation.

2. Further research should explore financial rewards (e.g. bonuses and incentives) and non-financial rewards (e.g. recognition and responsibility) to consider the correlation between these rewards and attitudes towards KPIs. To achieve the KPIs targets,

employees should be motivated by the rewards to maintain their good performance (Akaraborworn, 2006). It is interesting to study the incentives as the financial and non-financial rewards to see whether the correlation between these rewards and employees' attitudes towards KPIs is different or not. Therefore, the organization and the human resource manager can apply the results of this correlation to create employees positive attitudes towards KPIs and to strengthen the KPIs implementation in the organizations.

3. This study focused on attitudes of the department heads in a private hospital which is a part of healthcare industry. To broaden the study on attitudes of employees towards KPIs, further research should explore attitudes of employees in public hospitals that use KPIs for measuring employees' performance. This may help further research to examine the differences and similarities of attitudes of employees who work in private and public hospitals.

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APPENDICES

APPENDIX A

ENGLISH VERSION OF QUESTIONNAIRE

Questionnaire

Attitudes of department heads in a private hospital towards Key Performance Indicators

This questionnaire is designed to explore the attitudes of department heads toward Key Performance Indicators. Your responses will be useful for this research, so please fill out all questions honestly. All the responses will be kept confidential.

Part 1: Personal Information

Direction: Please fill your information in the blank and making a checkmark (✓) in a box or writing your answer in the space provided.

1. Gender

Male

Female

2. Age..... years

3. Levels of education

Lower than Bachelor Degree

Bachelor Degree

Higher than Bachelor Degree

4. Job tenure in your recent company years

Part 2 Key Performance Indicators Knowledge Test

Direction: Please mark (X) in the correct answer.

1. What is the main purpose of KPIs implementation?

- a. To monitor and check progress of the organization.
- b. To give penalty to each department that cannot obtain KPIs targets.
- c. To lead each department to compete with each other.
- d. To show the organizational success to the competitors.

2. What is the good target of KPIs?

- a. Employees can reach the KPIs targets.
- b. KPIs targets should be challenged.
- c. KPIs targets can motivate employees to work.
- d. All choices are applicable.

3. What is the level of KPIs target setting?
- The KPIs target should be set below the work standard to help employees reach the target easily.
 - The KPIs target should be set equally with the work standard to measure their real performance.
 - The KPIs target should be set slightly higher than the work standard to motivate employees to work.
 - The KPIs target should be set very high to lead employees to work. If they cannot reach the target, it would be fine.
4. Which person should have knowledge about KPIs?
- Operational employees
 - Management
 - Chief executive officers
 - Everyone in the organization
5. What is the disadvantage characteristic of KPIs?
- KPIs should be set as much as possible.
 - KPIs have to create in accordance with organizational objective, goals, and strategies.
 - KPIs should measure both financial and non-financial aspects.
 - All choices are applicable.
6. Which is not the items used the KPIs template?
- Name of KPIs
 - Targets of KPIs
 - Formula used to calculate KPIs results
 - Name committee members who set KPI
7. Which items shows the colors used to show KPI results?
- Red, blue, and yellow
 - Red, yellow, and green
 - Red, black, and yellow
 - Red, yellow, and white
8. How frequently can KPIs measure the organizational performance?
- Monthly
 - Quarterly
 - Annually
 - All choices are applicable.
9. What are the components used for creating KPIs based on Balanced Scorecard?
- Financial, Revenue, Correctness, and Quickness
 - Financial, Customer, Internal business process, and Learning and growth
 - Financial, Customer, Quality, and Learning and growth
 - Financial, Internal business process, Quality, and Quickness
10. What is not the advantage of using KPIs?
- KPIs help the organization and employees see their performance.
 - KPIs motivate employees to work cooperatively.
 - KPIs are used for improving the weaknesses at work.
 - KPIs can share workload among employees equally.

Part 3: Attitudes towards Key Performance Indicators

Directions: Please rate your attitude by marking (✓) on the statement level which you agree.

5 = Strongly Agree 4 = Agree 3 = Neutral 2 = Disagree 1 = Strongly Disagree

Statements	levels of attitude				
	5	4	3	2	1
Performance under using KPIs measurement					
1. You think that KPIs can motivate you to work.					
2. You are willing to do your job until you achieve the KPIs target.					
3. You have a high competition with your colleagues after using KPIs					
4. You work under pressure because of KPIs measurement.					
5. Your workload increases because of KPIs					
6. Your superiors give you recognition when you meet the KPIs targets.					
KPIs characteristics					
7. KPIs are created in accordance with the organizational vision, mission, and strategy.					
8. The number of KPIs used in your organization is appropriate.					
9. KPIs' name are easily to understand.					
10. KPIs show strengths and limitations of performance					
11. KPIs present the performance results clearly in the statistical outcome.					
12. The organization allows an appropriate amount of time to measure the performance by KPIs.					
13. KPIs measures performance accurately.					
14. KPIs lead you to think of organizational goals.					

Statements	levels of attitude				
	5	4	3	2	1
KPIs advantages for the organization					
15. KPIs help your organization to standardize performance measurement similar to other organizations.					
16. KPIs are used for creating a good image for the organization.					
17. Your organization can monitor your performance more easily because of KPIs					
18. KPIs help the organization make strategic plans systematically.					
19. KPIs point out limitations of the performance so that people can improve them.					
20. With KPIs, the organizational performance is improved.					

Part 4: Problems and Suggestions

Direction: Please indicate your choice by marking (✓) only one box below

1. Please identify the most important problem found in the use of Key Performance Indicators

- You have inadequate knowledge about KPIs.
- KPIs targets are not suitable for measurement.
- When the same KPI was used to measure employees' performance of many individual departments, it was difficult to identify each employee's performance from the KPIs outcome.
- Other, please specify.....

2. Additional suggestions about the use of KPIs in your organization.

.....

.....

Thank you for the time you have spent to answer the questionnaire.

APPENDIX B

THAI VERSION OF QUESTIONNAIRE

แบบสอบถาม

เรื่อง ทัศนคติของหัวหน้าแผนกในโรงพยาบาลเอกชนแห่งหนึ่งต่อดัชนีชี้วัดผลการดำเนินงาน

แบบสอบถามนี้จัดทำเพื่อศึกษาทัศนคติของหัวหน้าแผนกที่มีต่อดัชนีชี้วัดผลการดำเนินงาน (KPIs) ทุกคำตอบของท่านจะเป็นประโยชน์ต่อการศึกษาค้นคว้าวิจัย จึงขอความกรุณาตอบแบบสอบถามตามความเป็นจริง และขอรับรองว่าข้อมูลทั้งหมดนี้จะถูกเก็บเป็นความลับ

ตอนที่ 1 ข้อมูลส่วนบุคคล

คำชี้แจง โปรดตอบแบบสอบถามโดยเติมข้อมูลลงในช่องว่างและกาเครื่องหมาย ✓ ลงใน หน้าข้อความที่ตรงกับสภาพความเป็นจริงของท่าน

1. เพศ

ชาย

หญิง

2. อายุ ปี

3. ระดับการศึกษา

ต่ำกว่าปริญญาตรี

ปริญญาตรี

สูงกว่าปริญญาตรี

4. ระยะเวลาการทำงานในองค์กรปัจจุบัน ปี

ตอนที่ 2 แบบทดสอบความรู้เกี่ยวกับดัชนีชี้วัดผลการดำเนินงาน (KPIs)

คำชี้แจง โปรดเลือกคำตอบโดยทำเครื่องหมาย X ในข้อที่ถูกต้องที่สุด

1. ข้อใดคือวัตถุประสงค์หลักในการจัดทำดัชนีชี้วัด

ก. เพื่อตรวจสอบและติดตามความก้าวหน้าขององค์กร

ข. เพื่อลงโทษหน่วยงานที่ปฏิบัติหน้าที่ไม่ตรงตามเป้าหมาย

ค. เพื่อให้แต่ละหน่วยงานแข่งขันกันปฏิบัติงาน

ง. เพื่อแสดงความสำเร็จขององค์กรต่อคู่แข่ง

2. เป้าหมายของดัชนีชี้วัดที่ดีควรมีลักษณะแบบใด

ก. เป้าหมายสามารถทำได้จริง

ข. เป้าหมายควรมีความท้าทาย

ค. เป้าหมายควรจูงใจให้เกิดการปฏิบัติงาน

ง. ถูกทุกข้อ

ตอนที่ 3 แบบสอบถามทัศนคติที่มีต่อดัชนีชี้วัดผลการดำเนินงาน (KPIs)

คำชี้แจง โปรดพิจารณาข้อความในแต่ละข้อและใส่เครื่องหมาย (✓) ลงในช่องว่างทางขวามือเพียงช่องเดียวที่ตรงกับระดับทัศนคติของท่านต่อข้อความนั้นๆ การเลือกตอบ มีเกณฑ์ดังนี้

5 = เห็นด้วยมากที่สุด 4 = เห็นด้วย 3 = ไม่มีความเห็น 2 = ไม่เห็นด้วย 1 = ไม่เห็นด้วยมากที่สุด

ข้อความ	ระดับทัศนคติ				
	5	4	3	2	1
ด้านการดำเนินงานภายใต้การประเมินผลโดยKPIs					
1. ท่านคิดว่าKPIs ช่วยจูงใจให้ท่านดำเนินงานได้ดียิ่งขึ้น					
2. ท่านเต็มใจที่จะดำเนินงานให้ตรงตามเป้าหมายที่KPIsกำหนด					
3. ท่านมีการแข่งขันกับเพื่อนร่วมงานสูงขึ้นเมื่อใช้KPIs					
4. ท่านมีความกดดันเมื่อทำงานภายใต้การวัดผลโดยKPIs					
5. KPIs ทำให้ปริมาณงานของท่านเพิ่มมากยิ่งขึ้น					
6. ท่านได้รับการยอมรับจากผู้บังคับบัญชาเมื่อท่านดำเนินงานได้ตรงตามเป้าหมายของKPIs					
ด้านลักษณะของKPIs					
7. KPIs มีความสอดคล้องกับวิสัยทัศน์ พันธกิจ และกลยุทธ์ขององค์กร					
8. จำนวน KPIs ที่ใช้ในองค์กรมีความเหมาะสม					
9. ชื่อของ KPIs เข้าใจได้ง่าย					
10. KPIs แสดงจุดแข็งและจุดอ่อนของการทำงานในแผนกได้ดี					
11. KPIs แสดงผลการดำเนินงานเป็นสถิติได้อย่างชัดเจน					
12. ระยะเวลาที่ใช้วัด KPIs แต่ละตัวมีความเหมาะสม					
13. KPIs วัดผลการดำเนินงานได้อย่างเที่ยงตรงและเป็นธรรม					
14. KPIs ทำให้ท่านตระหนักถึงเป้าหมายในภาพรวมขององค์กร					

ข้อความ	ระดับทัศนคติ				
	5	4	3	2	1
ด้านประโยชน์ต่อองค์กร					
15. KPIs ทำให้องค์กรของท่านมีมาตรฐานการประเมินผลการดำเนินงาน ทัดเทียมกับองค์กรอื่นๆ					
16. KPIs ใช้เพื่อสร้างภาพลักษณ์ของการเป็นองค์กรชั้นนำเพียงอย่าง เดียว					
17. การใช้ KPIs ทำให้องค์กรสามารถตรวจสอบการทำงานของท่านได้ ง่ายยิ่งขึ้น					
18. การใช้ KPIs ทำให้องค์กรมีการวางแผนงานอย่างเป็นระบบ					
19. KPIs ช่วยให้องค์กรทราบและแก้ไขปรับปรุงข้อบกพร่อง					
20. KPIs ทำให้คุณภาพงานขององค์กรดีขึ้น					

ตอนที่ 4 ปัญหาและข้อเสนอแนะ

คำชี้แจง โปรดทำเครื่องหมาย (✓) ลงในช่องที่ท่านคิดว่าเป็นปัญหาที่สำคัญที่สุดเพียงข้อเดียว และกรุณาให้
ข้อเสนอแนะเกี่ยวกับ KPIs ที่ใช้ในองค์กรของท่าน

1. โปรดระบุปัญหาที่สำคัญที่สุดที่ท่านพบในการใช้ดัชนีชี้วัดผลการดำเนินงาน

ท่านมีความรู้ความเข้าใจเกี่ยวกับ KPIs ไม่เพียงพอ

เป้าหมายที่ KPIs ระบุไว้ไม่เหมาะสม

การวัดผลการดำเนินงานของพนักงานในแผนกต่างๆโดยใช้KPIs ตัวเดียวกัน ทำให้การประเมิน
ความสามารถในการทำงานของพนักงานแต่ละคนโดยKPIs นั้นทำได้ยาก

อื่นๆ (โปรดระบุ).....

2. ข้อเสนอแนะเพิ่มเติมเกี่ยวกับ KPIs ที่ใช้ในองค์กร

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ขอขอบคุณในการสละเวลาเพื่อตอบแบบสอบถาม

APPENDIX C

INVITATION LETTER

ที่ ศธ 0519.12/4759



บัณฑิตวิทยาลัย
มหาวิทยาลัยศรีนครินทรวิโรฒ
สุขุมวิท 23 กรุงเทพฯ 10110

๑๑ กรกฎาคม 2551

เรื่อง ขอเชิญเป็นผู้เชี่ยวชาญ

เรียน ผู้อำนวยการโรงพยาบาล.....

เนื่องด้วย นางสาวลดา ศรีประสิทธิ์ นิสิตระดับปริญญาโท สาขาวิชาภาษาอังกฤษธุรกิจ เพื่อการสื่อสารนานาชาติ มหาวิทยาลัยศรีนครินทรวิโรฒ ได้รับอนุมัติให้ทำสารนิพนธ์ เรื่อง ทักษะคติของหัวหน้าแผนกต่อคชนี้ชีวิตผลการดำเนินงาน..... โดยมี อาจารย์อุมาพร คาคการณ์ไกล เป็นอาจารย์ที่ปรึกษาสารนิพนธ์ ในการนี้ บัณฑิตวิทยาลัยขอเรียนเชิญ นางสาว..... ผู้จัดการฝ่ายทรัพยากรบุคคล เป็นผู้เชี่ยวชาญตรวจแบบสอบถามทักษะคติของหัวหน้าแผนกต่อคชนี้ชีวิตผลการดำเนินงาน.....

จึงเรียนมาเพื่อขอความอนุเคราะห์ ได้โปรดพิจารณาให้บุคลากรในสังกัดเป็นผู้เชี่ยวชาญให้ นางสาวลดา ศรีประสิทธิ์ และขอขอบพระคุณเป็นอย่างสูง ณ โอกาสนี้

ขอแสดงความนับถือ

(รองศาสตราจารย์สมชาย สันติวิฒนกุล)

คณบดีบัณฑิตวิทยาลัย

สำนักงานคณบดีบัณฑิตวิทยาลัย

โทร. 0-2664-1000 ต่อ 5730

หมายเหตุ : ต้องการสอบถามข้อมูลเพิ่มเติมกรุณาติดต่อ นิสิต โทรศัพท์ 086-9688-039

ที่ ศธ 0519.12/ 4760



บัณฑิตวิทยาลัย
มหาวิทยาลัยศรีนครินทรวิโรฒ
สุขุมวิท 23 กรุงเทพฯ 10110

๑๑ กรกฎาคม 2551

เรื่อง ขอเชิญเป็นผู้เชี่ยวชาญ

เรียน คณะบดีคณะมนุษยศาสตร์และสังคมศาสตร์ มหาวิทยาลัยทักษิณ

เนื่องด้วย นางสาวลดา ศรีประสิทธิ์ นิสิตระดับปริญญาโท สาขาวิชาภาษาอังกฤษธุรกิจ เพื่อการสื่อสารนานาชาติ มหาวิทยาลัยศรีนครินทรวิโรฒ ได้รับอนุมัติให้ทำสารนิพนธ์เรื่อง ทักษะคิดของหัวหน้าแผนกต่อต้านชีวิัตผลการดำเนินงาน..... โดยมี อาจารย์อุมาพร ทาคการณ์ไกล เป็นอาจารย์ที่ปรึกษาสารนิพนธ์ ในกรณีนี้ บัณฑิตวิทยาลัยขอเรียนเชิญ อาจารย์ธีรพร ทองชะโชค เป็นผู้เชี่ยวชาญตรวจแบบสอบถามทักษะคิดของหัวหน้าแผนกต่อต้านชีวิัตผลการดำเนินงาน.....

จึงเรียนมาเพื่อขอความอนุเคราะห์ ได้โปรดพิจารณาให้บุคลากรในสังกัดเป็นผู้เชี่ยวชาญให้ นางสาวลดา ศรีประสิทธิ์ และขอขอบพระคุณเป็นอย่างสูง ณ โอกาสนี้

ขอแสดงความนับถือ

(รองศาสตราจารย์สมชาย สันติวัฒน์กุล)

คณบดีบัณฑิตวิทยาลัย

สำนักงานคณบดีบัณฑิตวิทยาลัย

โทร. 0-2664-1000 ต่อ 5730

หมายเหตุ : ต้องการสอบถามข้อมูลเพิ่มเติมกรุณาติดต่อ นิสิต โทรศัพท์ 086-9688-039

VITAE

VITAE

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