

Strategic Alignment And Performance Improvement Through Balanced Scorecard: A Case Study Of An Indonesian Garment Company

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ABSTRACT

The Balanced Scorecard (BSC) is a strategic framework that helps organizations measure and manage performance through four perspectives: financial, customer, internal business processes, and learning and growth. While BSC has proven effective in various industries, its application in SMEs, particularly in the creative sector, remains underexplored. This study aims to identify relevant performance indicators for a creative SME in the sports apparel industry. This exploratory study employed Focus Group Discussion (FGD) with six managerial-level participants selected through purposive sampling to ensure relevant expertise and understanding of the company's performance system. The findings reveal key challenges across BSC perspectives: ineffective recruitment and low learning motivation in the learning and growth perspective; KPI implementation issues and operational inefficiencies in internal processes; low customer satisfaction in the customer perspective; and cost inefficiencies and financial target challenges in the financial perspective. This study recommends innovative training programs, a relevant KPI structure, workload redistribution, market-driven product innovation, and operational cost audits. These strategies are expected to improve efficiency, productivity, and overall performance. Future research should explore digital technology integration to support BSC implementation in SMEs.

Keywords: *Balanced scorecard, key performance indicators, operational efficiency, productivity enhancement.*

1. INTRODUCTION

The The Balanced Scorecard (BSC) is a strategic tool designed to help organizations measure and manage performance comprehensively across four key perspectives: financial, customer, internal business processes, and learning and growth (Kumar et al., 2024). The BSC has been shown to significantly enhance organizational effectiveness and efficiency (Camilleri, 2021; Mio et al., 2022). Its implementation contributes to improved production efficiency, waste reduction, and operational flexibility (Obloj & Sengul, 2020). However, the primary focus of BSC implementation may vary across industries. In the manufacturing sector, internal business processes are often prioritized (Oyewo et al., 2022). whereas in the service industry, customer satisfaction tends to take precedence (Fatima & Elbanna, 2020). The BSC facilitates organizations in understanding and managing the interrelationships between these perspectives.

Previous research has demonstrated that the BSC can provide a strategic framework for SMEs to align their vision, mission, and objectives with operational activities (Koul & Gupta, 2021). This alignment is crucial, as many SMEs struggle to select relevant performance indicators and integrate strategic goals into their daily operations (Dudic et al., 2020). Such challenges are also faced by a garment company in Indonesia (hereafter referred to as

Company XYZ), which specializes in producing customized sportswear. As an SME, *Company XYZ* encounters difficulties in managing performance holistically, particularly in measuring key aspects such as customer satisfaction, operational efficiency, and product innovation.

Although the BSC has been widely recognized for its benefits across various sectors (Aryani & Setiawan, 2020; Kumar et al., 2022). Its adoption and implementation in SMEs, particularly in Indonesia, remain limited. Existing research predominantly focuses on BSC implementation in large corporations or specific sectors such as manufacturing and services (Frederico et al., 2021; Quesado et al., 2022). Meanwhile, studies exploring the application of the BSC in SMEs, especially in creative industries, are relatively scarce. This gap highlights the need for further exploration of how the BSC can be adapted to suit the context of SMEs.

This study aims to address this gap by exploring the implementation of the BSC in *Company XYZ* as a case study. The primary objective is to identify relevant performance indicators for creative SMEs like *Company XYZ*. Furthermore, this research is expected to provide insights into BSC implementation and offer strategic recommendations that can help SMEs leverage the BSC to improve efficiency, productivity, and competitiveness in a dynamic market. The study also aims to contribute to the literature on SME performance management while providing practical guidance for SME practitioners seeking to adopt the BSC framework. Unlike previous studies that often focus on large enterprises or general SMEs, this research specifically examines the application of the BSC within the context of a creative industry SME, highlighting unique operational challenges and innovation-driven metrics (Aryani & Setiawan, 2020; Yanine et al., 2020). The distinctive contribution of this study lies in its contextualized framework for performance measurement tailored to the creative sector, offering both theoretical refinement and actionable insights that have been largely overlooked in prior literature.

2. LITERATURE REVIEW

2.1 Balanced Scorecard

The Balanced Scorecard (BSC) generally adopts a top-down approach (Quesado, 2022). This approach involves initiating the implementation process at the top management level through the identification and formalization of the organization's vision and mission. The vision and mission serve as the foundation for setting strategic objectives, which are then translated into operational actions across the various BSC perspectives (Kumar et al., 2024). The top-down approach ensures that the entire organization aligns with the strategic objectives established by top management (Mio et al., 2022). Kaplan and Norton (2015) emphasized that organizational strategies should be integrated into a structured performance measurement system to enable organizations to achieve their vision and mission. This approach ensures a direct link between high-level strategic objectives and performance measurement at the operational level.

The Balanced Scorecard (BSC) framework comprises four interrelated perspectives for measuring organizational performance: financial, customer, internal business processes, and learning and growth. The financial perspective emphasizes financial performance

outcomes such as cost management, revenue generation, and profitability to support organizational stability (Hansen & Schaltegger, 2016; Kaplan & Norton, 2015). The customer perspective focuses on customer satisfaction, loyalty, and the value delivered to customers, which are critical in maintaining market share (Biazzo & Garengo, 2012). The internal business process perspective emphasizes operational effectiveness and efficiency, including workflow optimization and process innovation to enhance product and service quality (Aly & Mansour, 2017). Meanwhile, the learning and growth perspective emphasizes human resource development, employee capability enhancement, and the creation of an organizational culture that fosters innovation and adaptability to change (Chopra & Gupta, 2020).

These four perspectives are designed to function synergistically to ensure organizations achieve balanced and sustainable performance. Previous studies have shown that effective BSC implementation significantly enhances organizational performance across various sectors, including manufacturing, services, and SMEs (Dudic et al., 2020; Olaru et al., 2014). However, research on BSC implementation in SMEs, particularly in creative industries such as the garment sector, remains limited, highlighting the need for further exploration to understand the factors contributing to successful adoption

2.2 Key Performance Indicators

Key Performance Indicators (KPI) are metrics used to measure and evaluate an organization's success in achieving strategic objectives (Cruz Villazón et al., 2020). Effective KPIs require clear metrics that enable performance assessment in quantitative terms (Amoah & Minishi-Majanja, 2022). According to Di Luozzo et al. (2022) the SMART criteria can be employed to ensure KPIs are well-designed and effective. In this study, the adoption of KPIs using the SMART approach is considered crucial for enhancing organizational adaptability and competitiveness. The SMART framework which emphasizes Specific, Measurable, Achievable, Relevant, and Time-bound criteria helps minimize misinterpretations and ensures all stakeholders clearly understand the metrics being measured (Mazzarol et al., 2020).

Despite the recognized benefits of KPI implementation, several gaps in the literature remain (Hristov, Appolloni, & Chirico, 2022). Most existing studies predominantly focus on large enterprises, while research exploring KPI adoption in SMEs is still limited. This study seeks to contribute to performance management literature by demonstrating how KPIs can be tailored and implemented within the SME context. The adoption of KPIs in SMEs is expected to improve operational efficiency, employee productivity, and overall organizational competitiveness.

3. METHODS

This study was conducted to identify key factors in measuring the performance of small and medium-sized enterprises (SMEs) using the Balanced Scorecard (BSC) framework. The research design adopted an exploratory approach aimed at gaining insights into BSC implementation in SMEs. The primary data collection technique employed was the *Focus Group Discussion* (FGD) method, supported by a literature review to enrich the analysis of empirical findings. This approach was chosen as it enables a deeper understanding of the

phenomena, challenges, and specific needs of SMEs. The study was conducted at a garment company in Indonesia (hereafter referred to as *Company XYZ*), which faces common SME challenges such as unstructured performance management, limited resources, and the need to align strategic objectives with operational activities.

The research involved six managerial-level participants, including the director, human resources manager, marketing manager, information technology manager, production manager, and finance manager, all of whom are employees of *Company XYZ*. Participants were selected using a purposive sampling approach to ensure they possessed relevant work experience, involvement in decision-making processes, and a comprehensive understanding of the company's performance management system.

The *Focus Group Discussion* (FGD) was conducted to explore participants' perceptions and experiences regarding the four key BSC perspectives. The financial perspective examined how the company manages revenue and costs; the customer perspective focused on customer satisfaction and loyalty; the internal business process perspective explored operational efficiency and product innovation; while the learning and growth perspective investigated employee development and organizational culture. The discussions were guided by a semi-structured framework to allow flexibility in exploring emerging themes.

A literature review was conducted to examine relevant studies on BSC implementation across various sectors. The literature was used to develop initial performance indicators, which were subsequently validated through the FGD. The collected data were analyzed using a thematic analysis approach, involving data transcription, coding, and theme grouping based on the four BSC perspectives. The validity of the findings was ensured through method triangulation by comparing FGD results with relevant literature, and through *member checking* to confirm the accuracy of data interpretation.

4. RESULT AND DISCUSSION

4.1. Result

Table 1 presents the results of the thematic analysis, which are categorized into four main findings: learning and growth, internal business processes, customer, and financial perspectives. Each perspective is elaborated below.

Learning and Growth Perspective

This study reveals that *Company XYZ* faces significant challenges in its recruitment and employee retention processes. Employee character and skills are key considerations in recruitment; however, discrepancies between employee expectations regarding salary and career development opportunities have contributed to low retention rates. Moreover, ineffective onboarding processes in several divisions have resulted in new employees struggling to adapt, with some choosing to leave the company after undergoing

On-the-Job Training (OJT). These findings indicate the company's ineffective support system in facilitating employee transitions within the organization.

For instance, during the onboarding process of a new team, I was not fully aware of the actual conditions on the ground. Ideally, new team members require a positive and supportive environment to facilitate their adaptation. Personally, I always begin the onboarding process by introducing the company's vision, mission, winner's mindset, organizational culture, and other core values. I also strive to welcome them warmly so they feel comfortable and motivated to stay. However, once they are assigned to the production unit, there may be less supportive situations—such as ineffective communication styles—which I am not fully informed about..

Low employee learning motivation has further hindered skill and capability enhancement. While *Company XYZ* has implemented mentoring programs as a solution, the outcomes have been suboptimal. Additionally, efforts to introduce educational programs, training initiatives, and product innovation have yet to achieve significant impact on individual capability development within the company.

because the current human resources are not yet fully competent in operating that equipment. Typically, I begin by having a direct conversation with them. I guide them by saying, *"Don't forget your primary job description."* While I do allow them to support their colleagues through cross-functional tasks, I emphasize, *"Please make sure to complete your main responsibilities first."* Only after those obligations are fulfilled do I encourage them to assist others or contribute suggestions as needed.

Organizational culture presents another major challenge for *Company XYZ*. The existing corporate culture has not been fully accepted by employees and is often perceived as being imposed. This has created resistance among staff, reducing their engagement and commitment to organizational objectives. Furthermore, the importance of cultivating a positive mindset and fostering a sense of ownership has not been effectively internalized among employees. These conditions highlight the need for a more inclusive approach to building a workplace culture that aligns with employee expectations.

...based on what I have observed, the issue may be related to organizational culture. Some employees feel pressured to conform to the existing workplace culture, which leads them to resign. Their mindset tends to be, *"It's better for me to leave than to stay and feel frustrated."* From my perspective, it appears to be more of a case of complaining without offering any constructive solutions

Internal Business Process Perspective

The implementation of Key Performance Indicators (KPIs) at *Company XYZ* continues to face significant obstacles. Despite an awareness of the importance of measurable performance assessment, KPI adoption has yet to be fully integrated across all divisions. Moreover, the company lacks a comprehensive KPI structure to ensure consistency in performance evaluation. Although improvements have been made in the production system, the introduction of new production tools often encounters technical issues, ultimately impacting the company's overall productivity. These improvements have also been inconsistent across all operational processes.

Personally, I hope that each department can be evaluated and compared in terms of productivity, quality, and quantity. For example, how are their production outcomes? Have they reached their optimal performance? That is the expectation. We had already initiated and encouraged this approach recently, prompting each division and department to start preparing accordingly. However, midway through the year, the business experienced a significant surge. Thankfully, this has presented a new set of challenges for us to navigate.

Operational efficiency emerged as a crucial issue in this study. Workload distribution tends to be imbalanced, with certain individuals bearing disproportionate responsibilities. Additionally, communication barriers between divisions have contributed to miscommunication, further reducing task execution efficiency. These conditions reflect ongoing inefficiencies in the company's internal workflow.

It mostly concerns the briefing process. For instance, when the creative team requests me to develop a product, I go ahead and create it. We respond accordingly, moving through the printing stage and even issuing a purchase order—everything seems to be in place. However, somewhere in the middle to the final stages of the process, a miscommunication suddenly occurs. That's typically what happens..

Customer Perspective

Customer satisfaction at *Company XYZ* requires greater attention. Numerous customer complaints indicate that the company has yet to fully meet customer needs and expectations. Furthermore, both employees and customers lack sufficient awareness of product innovations. This has hindered the company's ability to respond promptly and innovatively to market demands.

...if they are not continuously reminded, they tend to be reluctant to share information—mostly because they feel that it takes too much effort, rather than focusing on

identifying solutions or addressing existing issues. As a result, miscommunication frequently occurs throughout various processes. Ultimately, this leads to a number of customers feeling dissatisfied.

Financial Perspective

Cost efficiency remains one of the primary challenges for the company. The misalignment between employee salary expectations and the benefits provided highlights an imbalance in compensation management. Additionally, the absence of penalty mechanisms for employees who resign without notice has increased the company's risk of financial loss. These issues underscore gaps in human resource management that directly affect financial efficiency. Operational challenges have also impacted the company's ability to meet its financial targets, posing significant obstacles in maintaining revenue stability and expenditure control amid ongoing operational difficulties.

...he had certain expectations regarding his salary, and because the compensation did not meet those expectations, he decided to resign.

Table 1 Thematic analysis results

Perspective	Categories of Findings	Details of Findings
Learning and Growth	Recruitment and Employee Retention Process	- The importance of character and skills in recruitment. - Unmet salary expectations and career development opportunities. - High employee turnover rates. - Ineffective onboarding processes in certain divisions. - Employees leaving the company after On-the-Job Training (OJT).
	Employee Capability Development	- Barriers to individual capability development. - Lack of learning motivation. - Mentoring initiatives to help subordinates overcome challenges. - Education and product innovation efforts have been initiated but remain suboptimal.
	Work Culture	- The company's culture is not well accepted by employees. - The existing work culture is perceived as imposed. - The importance of mindset and sense of belonging.
	KPI Implementation	- KPIs have not been fully implemented. - Obstacles in KPI implementation. - The absence of a comprehensive KPI structure. - Awareness of the importance of measurable performance evaluation.
Internal Business Process	Operational Efficiency	- Excessive workload and overwhelming responsibilities. - Centralization of responsibilities on a single individual. - Communication barriers between internal divisions.
	Management and Evaluation	- Product evaluation and standardization efforts are ongoing but inconsistent. - The production system has improved, but new equipment implementation faces technical challenges.
Customer	Customer Satisfaction	- Customer satisfaction levels require improvement. - Customer complaints serve as an indicator for improvement.
	Product Innovation	Insufficient education about product innovations.
Financial	Cost Efficiency	- New product development is hindered by production capacity constraints. - Misalignment between salary expectations and provided benefits. - The absence of penalties for employee resignation increases the risk of financial loss.
	Financial Targets	The company faces challenges in achieving financial targets due to operational constraints.

4.2 Discussion

Table 2 presents the research findings, indicating that Company XYZ faces various challenges across all Balanced Scorecard (BSC) perspectives, including learning and growth, internal business processes, customer, and financial perspectives. The learning and growth perspective highlights issues in human resource management, particularly in recruitment, employee retention, and individual skill development (Gumbus, 2005). The misalignment between employee salary expectations and the benefits provided has resulted in low employee retention rates. Moreover, ineffective onboarding processes in certain divisions have hindered new employees' ability to adapt, with some choosing to leave the company after completing their On-the-Job Training (OJT). These challenges underscore the need for a recruitment strategy that emphasizes character and skills aligned with the company's needs, as proposed by Cignitas et al. (2021), along with a more targeted employee retention program.

Individual skill development at Company XYZ remains suboptimal, with low employee learning motivation and limited impact from the mentoring program. Tung et al. (2011) and Bordeleau et al. (2020) recommend implementing innovative training programs and offering incentives to enhance employees' motivation to learn and grow. Another key finding reveals that the company's current organizational culture has yet to gain full

acceptance among employees and is often perceived as being imposed. This issue has resulted in resistance and reduced employee engagement. Therefore, establishing an inclusive organizational culture and recognizing employee contributions, as suggested by Yanine et al. (2020) and Cignitas et al. (2021) may help foster a stronger sense of belonging within the company.

In the internal business process perspective, the implementation of Key Performance Indicators (KPIs) has not been fully integrated across divisions, and there is no structured KPI framework in place to ensure consistent performance evaluation. This challenge reduces the effectiveness of the company's performance measurement. These findings align with previous studies recommending the adoption of a structured KPI framework to support systematic performance evaluation (Aly & Mansour, 2017). Additionally, operational efficiency remains a significant concern, with excessive workloads and centralized responsibilities limiting productivity. Internal communication barriers between divisions further exacerbate this issue. Kamble et al. (2020) and Agarwal (2021) suggest redistributing responsibilities and utilizing project management tools to improve internal communication and enhance workflow efficiency.

Regarding the customer perspective, customer satisfaction at Company XYZ remains below expectations. Numerous customer complaints highlight a gap between customer expectations and the actual quality of products or services provided. Implementing rapid complaint resolution and an effective feedback system, as recommended by Cignitas et al. (2021) and Frederico et al. (2021) can help the company better understand customer needs and improve service quality. Moreover, product innovation at Company XYZ has been hindered by limited production capacity and a lack of employee education on product innovation. Ponte et al. (2017) recommend adopting a market-driven product innovation strategy to ensure product offerings align with customer demands. Additionally, enhancing employee education on product trends may further support the innovation process.

Cost efficiency remains a major concern, with salary expectations often mismatched with the benefits provided. Moreover, the absence of penalty mechanisms for employees resigning without notice increases the company's financial risk. Agarwal (2021) recommends conducting operational cost audits to improve cost efficiency, while, Cignitas et al. (2021) suggest benchmarking employee benefits against industry standards to ensure competitive compensation structures. Operational challenges have also impacted the company's ability to achieve financial targets, emphasizing the need for operational cost optimization and profit-focused management strategies (Frederico et al., 2021; Obloj & Sengul, 2020).

Table 2 Thematic findings and literature review

BSC Perspective	Thematic Analysis Findings	Solutions Based on Literature Indicators
Learning and Growth	- The importance of character and skills in recruitment. - Unmet salary expectations and career development opportunities. - High employee turnover rates. - Ineffective onboarding processes in certain divisions. - Employees leaving the company after On-the-Job Training (OJT).	- Employee training to enhance skills (Aly & Mansour, 2017). - Recruitment strategies that align with character and skills (Cignitas et al., 2021). - Employee retention programs to reduce turnover (Cignitas et al., 2021).
	- Barriers to individual skill development. - Lack of learning motivation. - Mentoring initiatives to help subordinates overcome challenges. - Educational programs and product innovation efforts have been initiated but remain suboptimal. - The company's culture is not well accepted by employees. - The existing work culture is perceived as imposed. - The importance of mindset and a sense of belonging.	- Individual skill development programs (Tung et al., 2011). - Motivation enhancement through incentives and mentoring (Bordeleau et al., 2020). - Innovative training program development (Frederico et al., 2021). - Enhancing an inclusive organizational culture (Yanine et al., 2020). - Fostering a sense of belonging through employee contribution recognition (Cignitas et al., 2021).
Internal Business Process	- KPIs have not been fully implemented. - Obstacles in KPI implementation. - The absence of a comprehensive KPI structure. - Awareness of the importance of measurable performance evaluation.	- KPI implementation for performance evaluation (Tung et al., 2011). - A relevant KPI structure for each division (Aly & Mansour, 2017). - Awareness of performance measurement through training (Frederico et al., 2021).
	- Excessive workload and overwhelming responsibilities. - Centralization of responsibilities on a single individual. - Communication barriers between internal divisions.	- Redistribution of responsibilities to reduce workload (Kamble et al., 2020). - Project management tools for improved internal communication (Agarwal, 2021). - Regular evaluation of work processes (Frederico et al., 2021).
Customer	- Product evaluation and standardization efforts are ongoing but inconsistent. - The production system has improved, but new equipment implementation faces technical challenges. - Customer satisfaction levels require improvement. - Customer complaints serve as indicators for improvement.	- Product standard adjustments based on customer needs (Cignitas et al., 2021). - Development of new tools to improve production efficiency (Kamble et al., 2020). - An effective customer feedback system (Cignitas et al., 2021). - Rapid customer complaint handling (Frederico et al., 2021).
	- Insufficient education about product innovations. - New product development is hindered by production capacity constraints.	- Market-driven product innovation programs (Ponte et al., 2017). - Education on product trends for employees (Frederico et al., 2021).
Financial	- Misalignment between salary expectations and provided benefits. - The absence of penalties for employee resignation increases the risk of financial loss.	- Operational cost audits for efficiency (Agarwal, 2021). - Benchmarking employee benefits against market standards (Cignitas et al., 2021).
	The company faces challenges in achieving financial targets due to operational constraints.	- Operational cost optimization for achieving financial targets (Frederico et al., 2021). - Management strategies to improve profitability (Obloj & Sengul, 2020).

5. CONCLUSION

This study aimed to identify relevant performance indicators for creative SMEs such as Company XYZ using the Balanced Scorecard (BSC) framework. The findings revealed several key challenges across the four BSC perspectives. In the learning and growth perspective, the company faced issues related to ineffective recruitment processes, low employee learning motivation, and resistance to changes in organizational culture. In the internal business process perspective, challenges included obstacles in implementing Key Performance Indicators (KPIs), uneven workload distribution, and difficulties in managing production standards. The customer perspective highlighted issues concerning low customer satisfaction and limited product development efforts. Meanwhile, in the financial perspective, the company experienced cost inefficiencies and operational challenges that hindered the achievement of financial targets.

Based on these findings, this study recommends the development of innovative training programs to improve employee competence and motivation, the implementation of a structured and relevant KPI framework to support performance targets, and the redistribution of responsibilities to enhance operational efficiency. Additionally, product innovation based on market demand is suggested to strengthen the company's competitiveness. Furthermore, conducting an operational cost audit and benchmarking employee benefits against market standards are recommended to improve financial efficiency. This study contributes to the literature by providing a comprehensive guide to identifying performance indicators relevant to creative SMEs like Company XYZ. For future research, it is recommended to explore the integration of digital technologies to support BSC implementation and assess its impact on SME performance holistically

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