

Balanced Scorecard Design for More Ensuring the Achievement of the Vision, Mission and Strategic Objectives of it Company

Steven Ignasius^{1*}, J. Johny Natu Prihanto², Amanda Setiorini³

Universitas Multimedia Nusantara, Tangerang, Indonesia^{1,2,3}

stevenignasius4@gmail.com^{1*}, johny.natu@umn.ac.id², amanda.setiorini@umn.ac.id³



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Abstract

Purpose: This study examines the challenges and outcomes of implementing a Balanced Scorecard (BSc) particularly in the IT industry. By integrating academic research with real-world applications, this research identifies challenges and opportunities in the IT industries, to inform best practices for practitioners.

Methodology/Approach: This research uses a qualitative approach with a case study method at one IT company. Data collection was done through interviews with six informants from various management positions, observation, and literature review. Data analysis used NVivo software to identify patterns and relationships in the interview results and develop a Balanced Scorecard (BSc) framework.

Results/Findings: The study's results identified 11 strategic objectives consisting of 2 strategic in the learning & growth perspective, 3 strategic in the internal business process perspective, 3 strategic in the perspective and 3 strategic in the financial perspective. From these strategic objectives, KPIs, targets and initiatives are also discussed in this study.

Conclusions: The findings indicate that implementing a Balanced Scorecard helps IT companies translate vision and mission into measurable strategic objectives and actionable KPIs. The proposed 11-objective BSc framework (with targets and initiatives) can strengthen strategic alignment, performance monitoring, and decision-making across the four perspectives.

Limitations: This qualitative case study on Company IT has limited generalizability due to its focus on a single company and industry. Data collection via interviews and observations introduces potential researcher/respondent bias.

Contribution: This research developed a Balanced Scorecard (BSc) framework for IT company strategy development. It includes four perspectives, eleven strategic objectives, KPIs with targets and supporting initiatives.

Keywords: *Balanced Scorecard, Case Study, Key Performance Indicator, Strategic Objectives.*

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1. Introduction

In the ever-evolving era of globalization, business competition is increasingly fierce; therefore, companies must continuously innovate and improve their performance (Gunawan et al., 2024). Business competition is often considered the main driver of firm performance. However, research shows that this view is not always true, and some studies have even concluded that too much competition can harm companies. (Tuyet & Ninh, 2023). Fierce competition in a market generally results in thinner profit margins, resulting in managers in competitive industries feeling burdened to maintain optimal company performance (Huang et al. 2022). Company success is also greatly influenced by its employees,

especially in creating a comfortable work environment, which is essential for employees who feel valued and satisfied with their work to make positive contributions to the company (Nathania & Wijaya, 2024).

The balanced Scorecard (BSc) is a comprehensive performance management system. The BSc measures organizational performance from four main perspectives: finance, customers, internal business processes, and learning and growth (Lastre Sierra et al., 2024). The BSc provides a more complete picture of an organization's performance and allows management to take corrective action if needed (Lastre Sierra et al., 2024). The BSc is not only a performance measurement tool but also a strategic framework that helps companies translate vision and strategy into real actions so that companies can comprehensively assess performance from various perspectives, not only limited to operational aspects, so that it is more directed towards achieving long-term goals (Frederico et al., 2021).

Based on previous research Lohana et al., (2021), the author identified a clear methodological gap in the measurement of company performance. Therefore, the author found that the results of this study did not explain the Human Resource Scorecard (HRSc) method for all aspects of the company's human resources and had a profound impact on the entire company. In this study, the author seeks to expand research by using the Balanced Scorecard (BSc) method through the achievement of the company's vision and strategy in each perspective of finance, customers, internal business processes, and learning and growth. Evidence: *"The approach to the Human Resources Scorecard is consistent and covers all aspects of the human resources of the organization and has a profound effect on the entire enterprise. The creation of a Human Resource Scorecard should also include all elements of the organization, starting with the management firm".*

Based on previous research Santos et al., (2024), the author identified a clear knowledge gap in previous research on environmental sustainability, where the results of this study focused on research in the municipality in the northern region of Portugal. In this study, the author seeks to expand the research by investigating the effectiveness of applying the Balanced Scorecard (BSc) method to a case study company. Evidence: *"For future research, we suggest conducting a similar study that considers the collaboration between public and private organizations and explores the resulting advantages."*

Based on the previous research that has been explained, the researcher formulates the following research questions:

1. What are the strategic objectives that Company IT wants to achieve in the long term based on the Balanced Scorecard (BSc) perspective?
2. What are the main performance indicators in the form of Key Performance Indicators (KPIs) along with the targets and initiatives of Company IT using the Balanced Scorecard (BSc) method?

2. Literature Review

2.1 Balanced Scorecard (BSc)

Balanced Scorecard (BSc) was created in 1990 by Robert S. Kaplan, a professor from Harvard Business School and David P. Norton of KPMG, a public accounting firm, which is a comprehensive performance management system that measures organizational performance from four key perspectives: finance, customers, internal business processes, and learning and growth (Lastre Sierra et al., 2024). The BSc provides a more complete picture of an organization's performance and allows management to take corrective action if needed (Lastre Sierra et al., 2024). One of the main reasons for the BSc is its ability to link various types of business performance measures, including financial and non-financial measures, as well as internal and external measures (Purba & Kusmiyanti, 2024).

The BSc is not only a performance measurement tool but also a strategic framework that helps companies translate vision and strategy into real actions so that companies can comprehensively assess performance from various perspectives, not only limited to operational aspects, so that it is more directed towards achieving long-term goals (Frederico et al., 2021). The Balanced Scorecard helps organizations shift their learning focus to strategic capacity building and guides human resource development to align with strategic goals (Ubed & Raharjo, 2024). The BSc can potentially increase

organizational transparency and accountability because it provides information to upper management and presents more detailed and relevant data for all stakeholders (Nada & Győri, 2023). The BSc is an important tool because of its ability to balance financial and non-financial factors and has been adopted by the public sector to improve management effectiveness (Santos et al., 2024). BSc has proven effective in helping companies solve problems that arise when implementing strategies. (Mulyadi., 2007).

To develop relevant frameworks, the BSc looks at organizations from four perspectives to develop metrics and collect and analyze data: learning and growth, business processes, and customer and finance perspectives (Lin & Cheng, 2020).

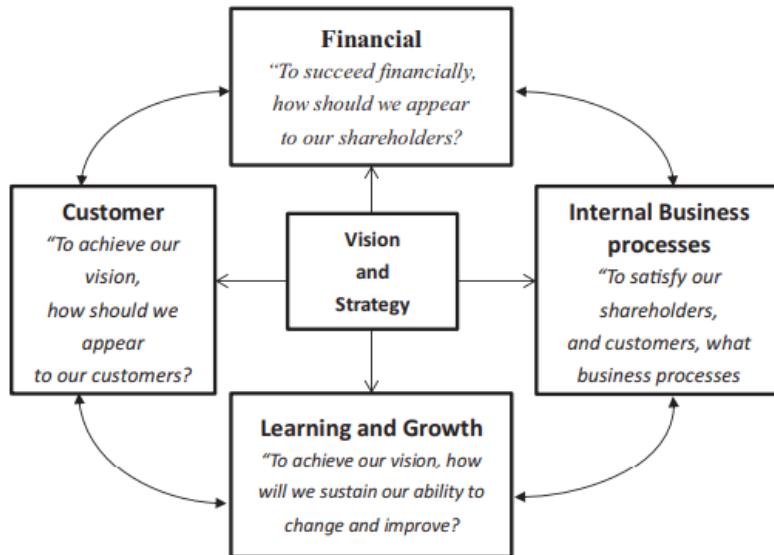


Figure 1. Balanced Scorecard (BSc) Perspective
Source: (Lin & Cheng, 2020)

The Balanced Scorecard uses four perspectives: financial, customer, internal business processes, and learning and growth. The financial perspective focuses on shareholder satisfaction. The customer perspective focuses on customer satisfaction. The internal business process perspective focuses on strategies to achieve good results. The learning and growth perspective focuses on a company's ability to adapt and grow (Ubed & Raharjo, 2024).

2.2 Financial Perspective

The financial perspective in the BSc evaluates the extent to which the other perspectives in the BSc (customers, internal business processes, and learning and growth) have successfully driven the achievement of the company's strategic objectives (Zairbani, 2024). The financial perspective emphasizes the success of a company's strategy by examining financial indicators, such as profit margins, sales growth, and revenue per sales visit (Mamabolo & Myres, 2020). The goals and financial performance of each organization are unique because they are influenced by the type of business and operating cycle (Rahayu et al., 2023).

2.3 Customer Perspective

The customer perspective focuses on how customers perceive the value of the services and compensation they receive; thus, customers will feel satisfied if the services and compensation provided meet or even exceed their expectations (Rahayu et al., 2023). The customer perspective emphasizes that businesses must focus on a customer-centric value proposition to understand the needs and wants of target consumers and provide value that is in line with those needs (Mamabolo & Myres, 2020). To attract and retain customers, businesses must consider the value they offer from the customer's perspective. Businesses must first determine the target consumers they want to reach in their market and then focus on providing value that suits the needs and desires of those target consumers (Zairbani, 2024).

2.4 Internal Business Processes Perspective

The internal business process perspective emphasizes that organizations must focus on developing and improving crucial internal business processes, such as order fulfilment, delivery, and product development (Zairbani, 2024). The top priority is to meet customer needs and satisfaction, which is an important factor in achieving success, where the organization needs to continuously develop and improve its internal processes (Mamabolo & Myres, 2020). Effective internal business processes are key to providing high-quality products and services that meet customer needs (Rahayu et al., 2023).

2.5 Learning & Growth Perspective

The learning and growth perspective emphasizes the importance of investing in employees and organizational infrastructure to improve performance, which includes training, information system development, and creating a positive work environment (Mamabolo & Myres, 2020). The success of a procedure depends on solid teamwork consisting of competent, enthusiastic, and well-trained individuals led by a strong and respected leader so that this kind of collaboration, the production, and delivery of high-quality goods and services can be achieved smoothly (Zairbani, 2024). Professionalism and innovation are important foundations for increasing organizational capacity (Rahayu et al., 2023).

3. Research Methodology

3.1 Research Design

This study used a qualitative descriptive method to obtain a clear and detailed description of the facts found during the research (Wiswandono & Purnomo, 2024). Qualitative research is a powerful tool for uncovering the unique experiences of understudied groups, especially in understudied social situations, and this approach paves the way for academics to discover new understandings (Cho et al., 2022). Qualitative research opens the door to a deeper understanding, thus giving rise to innovative theories and research directions (Witell et al., 2020). Qualitative methods such as case studies, grounded theory, and ethnography are invaluable in advancing a field of research, as they allow researchers to discover undiscovered phenomena, classify them, and develop new theoretical concepts to explain the phenomenon (Valtakoski, 2020). The qualitative approach was chosen because it is an in-depth study using data collection techniques directly from people in their natural environment and case studies (case study) research conducted on a “system unity” which can be in the form of a program of activities, events, or a group of individuals bound by a certain place, time, or bond (Sari et al., 2020).

3.2 Case Study Selection

The research method is a case study that conducts interviews with the management and employees of an IT industry, conducts observations, and collects data and information through related research. Researchers use the case study method to deeply examine one company that is considered representative to understand a particular phenomenon or problem more thoroughly. (Korsen & Ingvaldsen, 2022). Through a case study, the author gained a better understanding of performance management practices by directly interacting with the company’s management and employees (Badu & Micheli, 2024).

3.3 Data Collection Techniques

The data collection techniques used in this study include interviews, observations, and literature studies. The interview process involved six resource persons who conducted a direct question-and-answer session. The interview process takes one to 1 h in one session, which is carried out onsite and online. Of the six speakers, there is one key speaker, namely the Chief Executive Officer (CEO), so it has a longer interview duration and more in-depth questions. The list of interview speakers and the list of interview questions is presented in the following table:

Table 1. List of Interview Speakers

No.	Name & Gender	Position	Length of Office	Relationship with research
1.	DA (Male)	Chief Executive Officer (CEO)	11 Years	Company leaders and parties involved in the research.
2.	HW (Male)	Chief Operating Officer (CEO)	4 Years	Parties involved in the research.

No.	Name & Gender	Position	Length of Office	Relationship with research
3.	MM (Male)	Chief Technology Officer (CTO)	10 Years	Parties involved in the research.
4.	FV (Female)	Marketing Executive	4 Years	Parties involved in the research.
5.	ASR (Male)	Project Manager	2 Years	Parties involved in the research.
6.	AS (Male)	Project Manager	5 Years	Parties involved in the research.

3.4 Data Analysis Techniques

Data analysis involves organizing, sorting, and interpreting data obtained from interviews, observations, and documents to identify relevant findings, build strong arguments, and draw clear and easy-to-understand conclusions (Anderha & Maskar, 2020).

Data analysis techniques in qualitative research are based on Miles and Huberman, namely:

- a. Data collection is the initial stage of research. The authors conducted interviews with the research participants as one way to obtain data. The questions asked in this interview were carefully designed, referring to a variety of sources relevant to the research topic (Ozuem et al., 2022).
- b. Data reduction is a technique used to transform raw data into a structured and meaningful form. This process involves activities such as making summaries, encoding data, and verifying the data that have been collected (Ozuem et al., 2022).
- c. Data presentation is the process of transforming a collection of information into a more structured form so that the writer can draw conclusions and make decisions based on it. Qualitative data, which are in the form of words and descriptions, are generally presented in the form of narrative writing to be easy to understand and provide a complete picture (Ozuem et al., 2022).
- d. Drawing conclusions or verification is the final activity in qualitative research. Researchers are required to draw deep conclusions from the data collected. This conclusion is not just a statement but must be tested for truth both logically and empirically. Researchers must ensure that the meanings found match the understanding of the glass's Key Information or parties involved in the research. In other words, researchers must avoid subjective interpretations and prioritize internal perspectives (Ozuem et al., 2022).

The research process began with the researcher conducting a study using a qualitative approach with a case study method through interviews with the management and employees of an IT Company, conducting observations, and collecting data and information from related research. The data to be collected must be valid, reliable, and relevant. In addition, the researcher determined the research questions used for interviews with management and company employees. After the researcher conducts the interview process, the researcher then analyzes the interview results using NVivo software, where the interview results are used in designing a Balanced Scorecard (BSC) in the form of identifying strategic objectives, determining Key Performance Indicators (KPIs) along with targets and initiatives of IT Company from four perspectives (financial, customer, internal business process and learning & growth), which are the objectives of this research. The interview results will be analyzed using NVivo, a software that helps researchers analyze qualitative data, such as texts and interviews, more efficiently. NVivo allows researchers to organize, code, and visualize data to find deep themes and patterns, making it easier to interpret and understand research problems (Alam, 2021).

4. Results and Discussion

4.1 Research Results

4.1.1 Learning and Growth Perspective

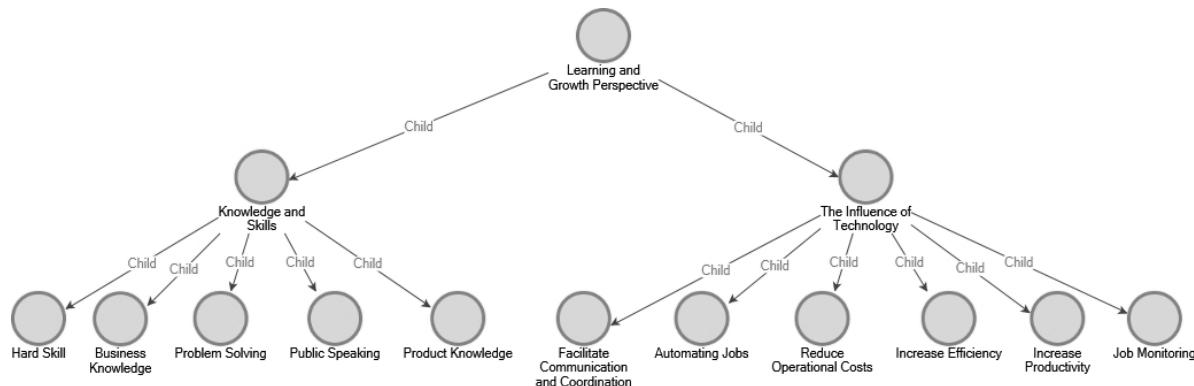


Figure 2. Research Results of Learning & Growth Perspective

Source: Author

4.1.1.1 Knowledge and Skills

Based on the results of the analysis of interviews with interviewees using NVivo software, the learning and growth perspective is related to employee knowledge and skills. The ASR resource person suggested that companies implement structured training for new employees. "... It would be nice if it was made a structured training, for example, theory one, theory two, theory three, one, two, three, it was made more structured like that, so for new members or employees who enter their company, they do not take training from there just to equalize knowledge in each member of the company, more or less like that." Some speakers suggested that companies must provide training spaces for their respective job desks.

a. Hard Skill

MM speakers highlighted the flexibility and initiative of the IT developer team (IT) in developing their hard skills. "Well, if you can see from the development teams that are in IT, the development of hard skills, more knowledge, it is open in various sources without having to have special training or special certification, indeed the certification exists for very different specialists."

b. Business Knowledge

The FV resource person suggested that companies should focus more on updating knowledge and skills to increase business knowledge in the field of sales. "... Then what is the name of updating new sciences related to sales, in the world of sales this year, the update is what the mindset pattern is like, how to sell, and all sorts of things. So maybe the company can focus on that field first, in my opinion."

c. Problem-solving

The AS resource person also emphasized that the development and training programs they conducted focused more on direct application in the workplace. Training activities are designed to improve employees' problem-solving skills in dealing with various situations, both technical and non-technical. In addition, the training also touches on the interaction aspect, both within the company and with external clients. "The type of development and training is indeed more about practice in the field, so how to solve problems in the field, then both technical and non-technical in the field, both those related to the company's own internal and external from clients and so on."

d. Public Speaking

The FV resource person also suggested that an Account Executive (AE) has great potential for self-development, especially in terms of public speaking. "So, for example, if I become an account executive, it means that development can be done in the field of executive accounts, for example, public speaking exercises."

e. Product Knowledge

HW, the resource person, suggested expanding the training material to include product knowledge. "Yes, the topic is related to the addition of new products and material about product knowledge."

4.1.1.2 The Influence of Technology

Based on the results of the analysis of interviews with interviewees using NVivo software, it is known that the perspective of learning and growth is related to the influence of technology on the learning process. This is supported by the AS statement that it is important to continue innovating and keep up

with technological developments for a system integrator company. "... Technologically, answering the question, we must explore a lot, especially because we are departing from a system integrator company, so we must first be up to date with the latest technology because technology is constantly evolving." This technology has an impact, including facilitating communication and coordination, automating work, reducing operational costs, increasing efficiency, increasing productivity, and monitoring work.

a. Facilitate Communication and Coordination

The AS resource person also said that the use of a system or platform may feel troublesome or add to the workload at first. However, from a broader perspective, the system has significant benefits, especially in terms of communication and coordination. "Maybe sometimes it doesn't help, it doesn't help in the sense that it doesn't make it easier directly, but maybe it makes it easier to communicate, let's say this, in the case of I*****, we have to update and so on what is the goal, if we use the point of personal, it will fall, add work, yes, we have to update There are all kinds of things, yes, but if we want to look at it from a wider angle, it will make it easier to coordinate."

b. Automating Jobs

The FV Resource Persons felt that the switch from conventional work methods to more modern and automatic methods greatly helped them improve their work efficiency significantly. "Okay, it's very helpful because from what we used to be very conventional, yes using n***** and everything we can move to something more compact and more automatic so we no longer need to do everything manually, so it's faster, I think it's very helpful."

c. Reduce Operational Costs

MM also stated that the use of tools such as tracker tools and M****, although involving subscription fees, can help reduce operational costs indirectly, because these tools can minimize the risk of problems such as delivery delays, which can ultimately save the company's costs. "To reduce operational costs, the tracker tools we use are paid, and M**** is also paid. Maybe we can't call this operational cost-reducing operational costs directly, but we can reduce the risk of occurring, for example, the easiest delay in our delivery because there are problems that are not on track with the platform, as a result, the problem can be on the track, so reduce this operational cost indirectly."

d. Increase Efficiency

The AS resource person stated that the use of new tools or methods, while they may not directly improve individual efficiency significantly, will certainly improve overall efficiency in a company. "... So if the meaning is to increase personal efficiency, maybe yes, it can be done, but if you increase the efficiency of the company collectively, it will increase it."

e. Increase Productivity

MM resource person said that the use of M****, especially the O**** feature, has increased individual productivity. In addition, there is also a tracking tool (tracker) outside of working hours, such as in the I***** application, which further strengthens the overall increase in productivity. "... If we provide productivity, we will provide it, *** business will also have M****, yes, productivity must be the same because there is a tracker, so it's still personal, it's outside of work, there is a tracker in I*****."

f. Job Monitoring

The MM resource person also explained that the use of tools such as tracking tools and monitoring tools in their company aims to increase efficiency, but not in the sense of speeding up the completion of tasks. "It is said to speed up, yes, there is, but our direction is because the team is not very big, the direction is for tracking, really for monitoring and facilitating communication, so we prepare facilities for the communication team, monitoring tools or tracker tools."

4.1.2 Internal Business Process Perspective

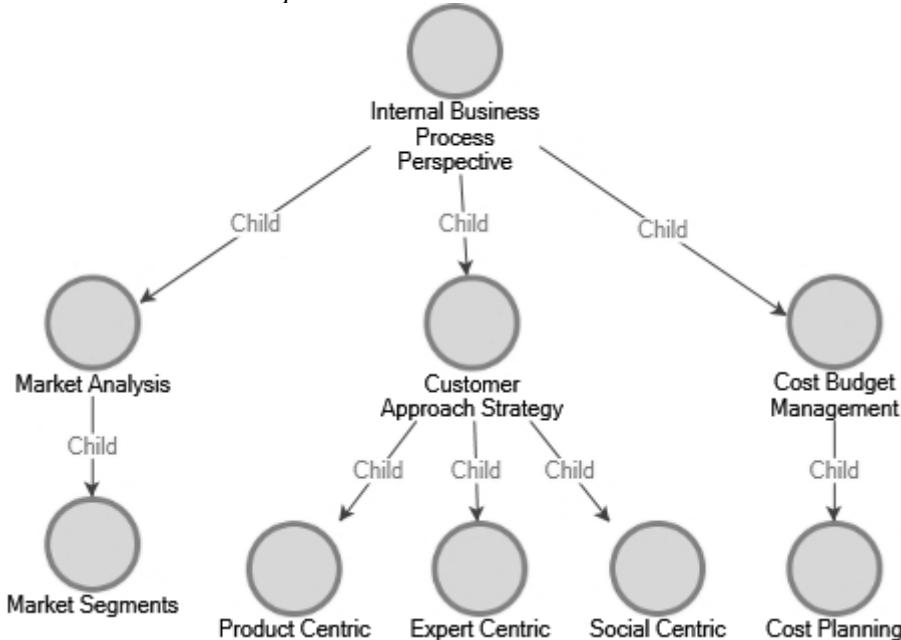


Figure 3. Research Results from the Perspective of Internal Business Processes
Source: Author

4.1.2.1 Market Analysis

Based on the results of the analysis of interviews with interviewees using NVivo software, it is known that the perspective of internal business processes is related to market analysis. This is supported by the statement of the DA resource person suggesting that the company conduct market research or surveys to find out the problems that are being faced by the industry. “What is certain is that we need to improve some kind of market research or survey customers about what issues they face in the industry so that we may be able to develop first with existing products.”

The DA resource person also stated that the right market segmentation is crucial for a product’s success. “... We need to ensure that our market segment is correct for each product because often the wrong market segment causes many leads who are mentally ill as well as from the offer that does not match the price and others are not according to the needs, then the second is also a discount system with incentive discounts.”

4.1.2.2 Cost Budget Management

Based on the results of the analysis of interviews with resource persons using NVivo software, it is known that the perspective of internal business processes is related to cost budget management. This is supported by the HW resource person’s statement that the budget prepared for each project is highly dependent on the estimate or projection of the costs that will be incurred. “... It all depends on the projection, so make a budget for each cost that will be incurred.”

The DA resource person also stated that the company’s project management has a very strict budget-planning system for each project undertaken. With a good budget planning system, companies can ensure that each project runs according to plan and provides optimal profit. “... We already have a budget planning system for each minimum project that must be by the plan so that the profit margin is still achieved.”

4.1.2.3 Customer Approach Strategy

Based on the results of the analysis of the interviews with the participants using NVivo software, it is known that the perspective of internal business processes is related to customer approach strategies. This is supported by the HW resource person’s statement that to achieve success in sales, salespeople need to master various approaches, ranging from focusing on products (product-centric) and self-

expertise (expert-centric) to building good relationships with customers (social-centric), where these three approaches complement each other and can be used flexibly according to the situation and type of customer.

“... So there are three types of selling, I have explained this fund for sales children, but it’s okay, just make a schedule, so it’s called the sales approach teacher, so in approaching a salesperson, there are three types, the first is called Product Centric Where do you focus on the goods, the group, what is the easiest thing to education, you look at where the teachers are from, you should not do the second one, for example, like a lawyer, like a doctor and see the person becomes a business expert, where is the third sub by social with friends, so you have to see how you can be close to this person until this person has an inner relationship with you that he feels comfortable with Here with this person, he asks like if it’s all with you, I’m in order, so you don’t depend on you, if you want to achieve customer needs, you see, at the beginning, being a customer, becoming an existing customer, that’s through what if the product is centric, yes, we can add it with us, be friend with them, make them comfortable and so on, if you start from friends, yes, we add other products, if it’s from experty, I think we can add others, so the point is that these three things can complement each other.”

4.1.3 Customer Perspective

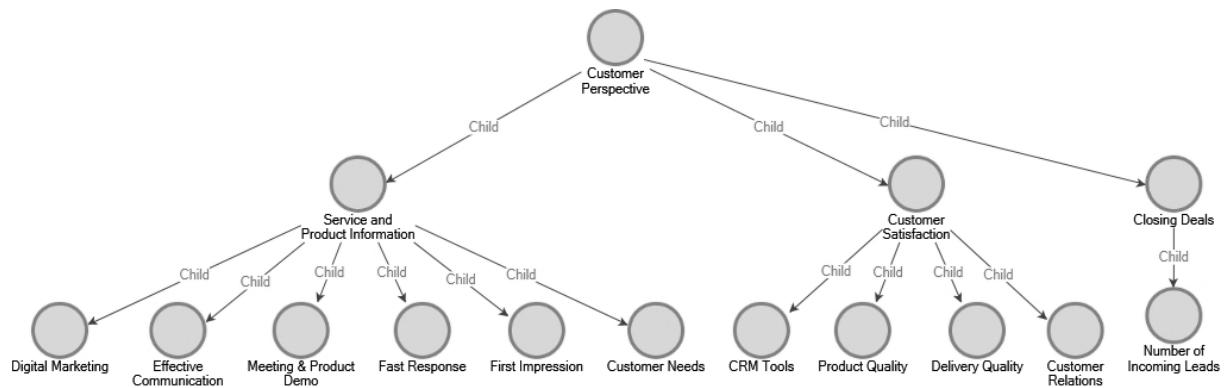


Figure 4. Results of Customer Perspective Research

Source: Author

4.1.3.1 Service and Product Information

Based on the results of the analysis of the interviews with the participants using NVivo software, it is known that the customer’s perspective is related to service and product information. These information and product services consist of digital marketing, effective communication, product meetings and demos, fast response and first impressions, and customer needs.

a. Digital Marketing

The DA resource person highlighted that the company improves information about its products and services using digital marketing channels and provides quick responses to customers. “Yes, we may have an intersection later with customers, yes, because this is the company increasing information about products and services, yes, definitely through our digital marketing channels and also yes, if responsive, it is certain.”

b. Effective Communication

The DA resource person also highlighted that good communication skills are the key for a salesperson to understand customer needs and, in the end, successfully close deals. “... indeed, for the ability of BD or sales to understand customer needs, how to communicate is also the key to being able to close the deals.”

c. Meeting & Product Demo

The FV resource person said that if customers still do not understand or have a clear picture of what they expect from the product or service offered, then the next step is to hold a meeting or product

demo in person. “But if they still don’t know the expectations or don’t imagine what the expectations are, I invite them to a meeting and I invite them to a demo.”

d. **Fast Response**

The FV resource person explained that fast response is not only limited to one client but also covers the entire customer interaction with the company’s products or services, where this quick response is realized by providing quick and informative answers to customer questions about the product or service. “This fast response is in the sense that it doesn’t mean that we have a fast response with one client, the fast response can be like, for example, when we answer when he asks something about our product, we can answer quickly.”

e. **First Impression**

The FV resource person also said that the appearance and attitude of a salesperson are the keys to success in building relationships with clients. Therefore, a good first impression opens up opportunities to establish better cooperation and ultimately has a positive impact on sales performance. “... Before we enter the service because it’s very technical, it’s important from the sales first like we have to know how to bring ourselves during the meeting, we have to know how to carry ourselves, the gestures must be polite, the clothes must be polite, so the appearance must also be OK and all kinds of things are important because we carry the company’s identity in our hands, right, so don’t let the first impression be so bad, right.”

f. **Customer Needs**

The DA resource person said that one of the strategies used is to give the impression that the company pays great attention to and accommodates customer needs, especially regarding price. “... This is one of our strategies, at least we give an accommodative impression to our customers in terms of pricing.”

4.1.3.2 Closing Deals

Based on the results of the analysis of interviews with interviewees using NVivo software, it is known that the customer’s perspective is related to closing deals. The way to achieve this closing deal is to increase the number of quality incoming leads, where the more quality leads, the greater the chance of getting a price deal. The following is a statement from the DA resource person regarding how to reach a price agreement:

“Okay, first of all, we need to make sure that our market segment is correct for each product because often sometimes the wrong market segment causes a lot of leads who are mentally also from the offer is not suitable for the price and others are not according to needs, then the second is also a discount system with this incentive discount, that is one of our strategies, at least we give an accommodating impression to our customers in terms of pricing and indeed for the ability of BD or sales to understand customer needs, how to communicate is also the key to being able to close the deals.”

4.1.3.3 Customer Satisfaction

Based on the results of the analysis of interviews with interviewees using NVivo software, it is known that customer perspectives are related to customer satisfaction. This is evidenced by the DA’s statement that the company needs to play an active role as a “consultant” for its customers to solve the problems they face: In addition, the company must ensure that the quality of the product and delivery is always well maintained. The main goal of this action is to prevent customers from choosing the company’s products or services in the future. “... We act as consultants, it is a quote from consultants to be able to solve the problem, then if the quality of the product is mandatory, the quality of delivery is mandatory, we must do our best to maintain the customer so that the next time will return to us.”

4.1.4 Financial Perspective

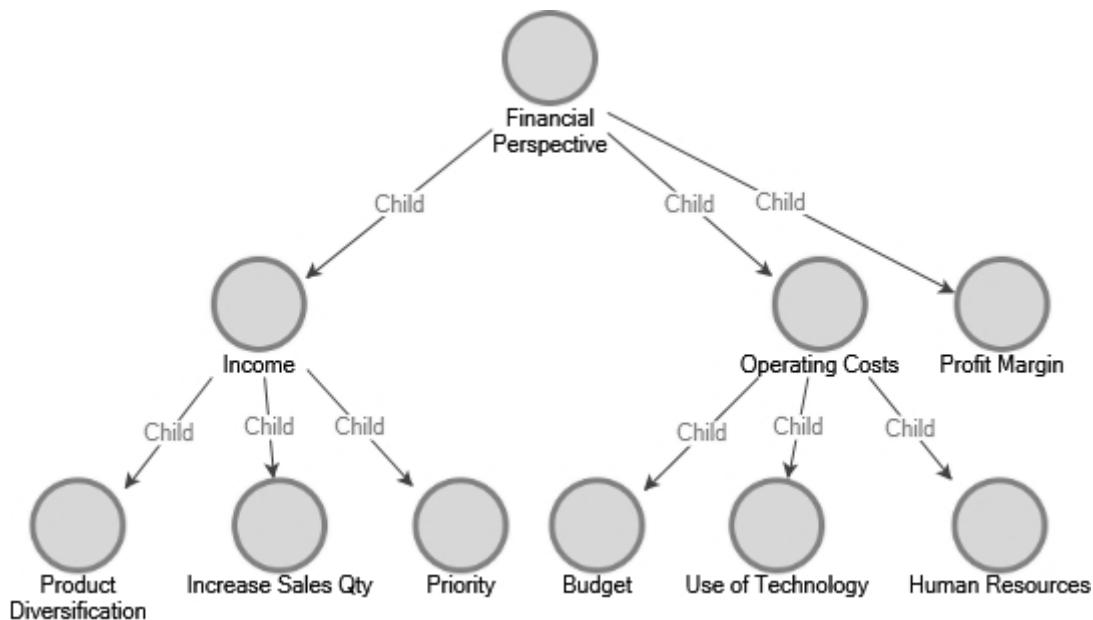


Figure 5. Financial Perspective Research Results

Source: Author

4.1.4.1 Income

Based on the results of the analysis of interviews with interviewees using NVivo software, it is known that the financial perspective is related to their income. This is supported by the HW resource persons suggestion that companies prioritize projects or products that provide the most benefits in a short time, even though the project may be more difficult. The following is the statement of the resource person: "The most important strategy that has never been implemented is the priority of having bought, what is the most that your brother has product A and product B project, yes, then you can work on A, you can work on B, working on A, it is indeed more difficult, customers can net, but he does it in just 2 days, the profit of project A in 2 days can be 10 times the profit of project B."

4.1.4.2 Operational Costs

Based on the results of the analysis of interviews with interviewees using NVivo software, it is known that the financial perspective is related to the operational costs. This highlights HW's statement that the company has a structured system to manage project costs. Every project begins with careful budget planning so that companies can control expenses and ensure that the project runs according to plan.

"Well, if it's like this in terms of company culture, so every time we have a project, let's say we have a project A, that's it, before we make it like this, it's easiest for us to make a fence, the person must give the name RAB, right, yes, it's a cost budget plan, right, because he has to buy the raw material, he has to buy the paint, yes, he has to buy this, that's the same in plus the same service as the one himself, come out with the bid price, yes, that's what we do, ok, so the point is that the project expense is what is in money and spent, indeed we have budgeted in the RAB, we call it ICC internal cost calculation, internal cost calculation."

4.1.4.3 Profit Margin

Based on the results of the analysis of interviews with the interviewees using NVivo software, it is known that the financial perspective is related to profit margin. This is supported by the statement of the resource person that increasing profit margin is a complex thing and is not as easy as simply increasing the total revenue or reducing operational costs. "... So if you ask now how to increase profit margins, that's because if you say that increasing total revenue means more selection, everyone doesn't want to open, everyone also wants to sell a lot, but it's not as easy as writing, reducing operational costs depends on what operations, the style of employees wants to be lowered, it's impossible."

In the next stage, this strategic goal will be input in the preparation of the company's strategic map, which is compiled based on four Balanced Scorecard (BSc) perspectives: financial, customer, internal business process, and learning and growth. This strategy map is used to determine the relationship between each company's strategic objectives. From these strategic objectives, Key Performance Indicators (KPIs) are produced, the company's targets, and initiatives in achieving measurement indicator targets.

4.2 Discussion

4.2.1 Mapping of the Company's Vision, Mission and Values

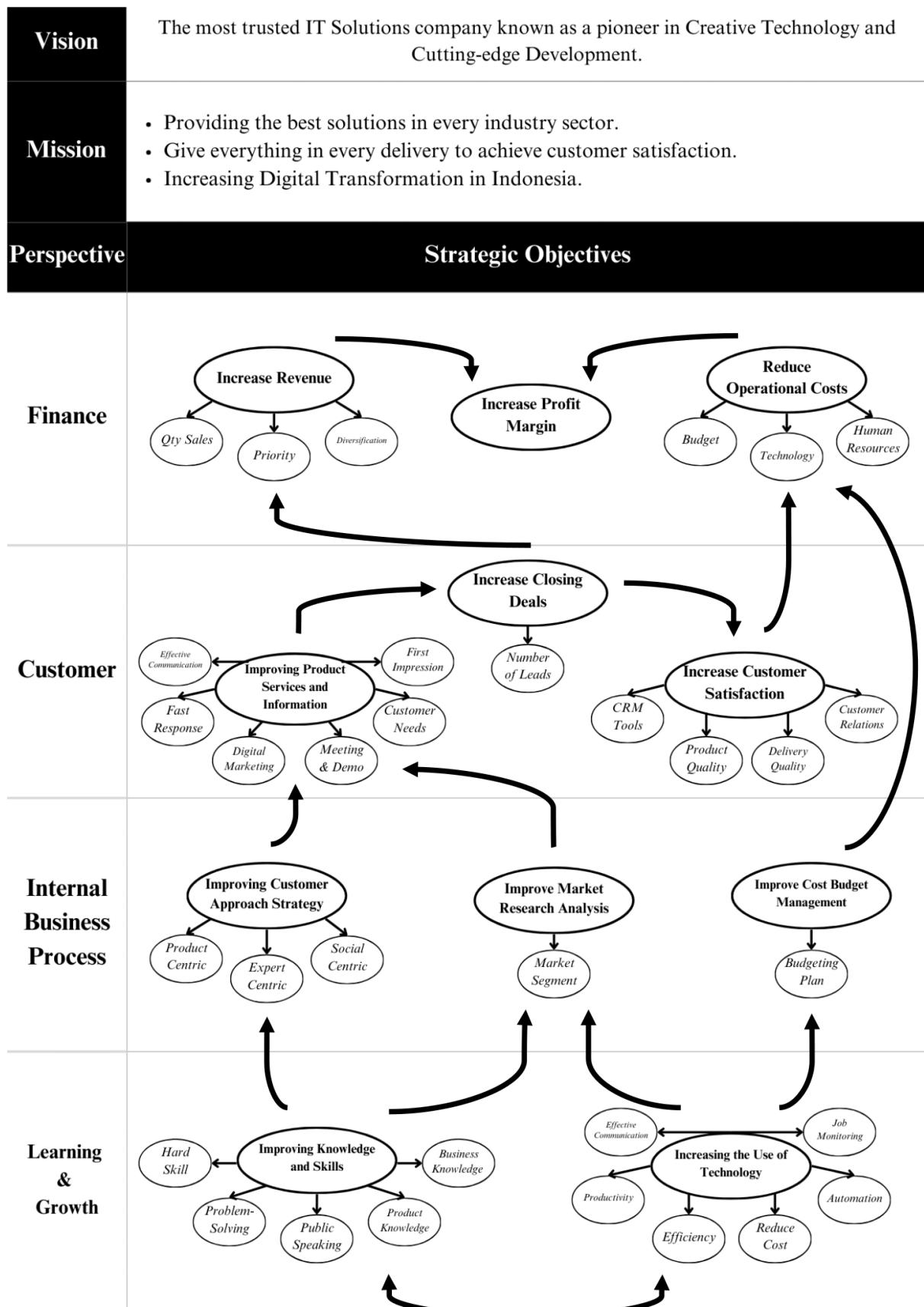
The company's vision is to become the most trusted IT solutions company, known as a pioneer in creative technology and cutting-edge development. The mission of the Company is as follows:

1. We provide the best solutions in every industry sector.
2. Everything must be given in every delivery to achieve customer satisfaction.
3. Increasing Digital Transformation in Indonesia.

The value embraced by IT Companies is to empower businesses through innovation, creativity, and the passion to solve problems.

4.2.2 Preparation of the Strategic Map of Balanced Scorecard (BSc) of IT Company

The strategic objectives in the Balanced Scorecard (BSc) are interrelated and affect each other. Each strategic goal is the result of the previous one and becomes the foundation for the next. Causal linkages between strategic objectives ensure coherence in the formulation of goals. Strategic maps play a crucial role in improving a company's performance by providing a comprehensive framework that allows companies to balance multiple strategic goals simultaneously. Figure 5 shows the causal relationship between the strategic objectives of Company IT from the mind map in Figure 4, which is mapped into a strategic map in the form of a scorecard (bubble) based on the results of the author's analysis.



Company Values : Empowering businesses through innovation, creativity and a passion for solving problems.

Figure 6. Balanced Scorecard (BSc) Strategic Map of IT Company

Source: Author

The explanation of the strategic map of Company IT in Figure 6 is as follows.

1. Vertical Relationship (Between Perspectives)
 - a. Increased knowledge and skills, as well as increased use of technology, will have an impact on increasing operational efficiency and effectiveness, which ultimately increases profit margins.
 - b. Increased use of technology will improve cost management, which will ultimately reduce the company's operational costs.
 - c. Improving customer approach strategies and market research analysis requires increased employee knowledge and skills, as well as increased use of appropriate technology.
 - d. The improvement of service and product information is supported by an improvement in customer approach strategy and an increase in good market research.
 - e. Increase revenue through increased price agreements (closing deals).
 - f. Reducing a company's operational costs requires improved cost budget management and improved customer relationships that impact customer satisfaction because satisfied customers tend to experience fewer obstacles, complaints, or special requests that require more handling and additional operational costs.
2. Horizontal Relationship (Between Strategic Goals in One Perspective)
 - a. The increase in knowledge and skills and the increase in the use of technology have an interrelated relationship, the relationship is that the increase in knowledge and skills is related to the improvement of adequate new technology and vice versa the improvement of technology also requires adequate knowledge and skills.
 - b. Improving service and product information to increase the number of quality incoming leads will indirectly increase the opportunity for closing deals, which ultimately has an impact on increasing customer satisfaction.
 - c. Increase profit margins through increased revenue and reduced company operating costs.

The explanation of Company IT's strategic map from the perspective of the BSc shows that there is a strong relationship or linkage between various scorecards (bubbles) of strategic goals. Increased knowledge and skills, as well as increased use of technology, will have an impact on increasing operational efficiency and effectiveness, which ultimately increases profit margins. Therefore, all strategic objectives are interconnected and interact with each other. An increase in one strategic goal will impact another, either directly or indirectly. To achieve business success, there must be a balance and synergy between these strategic goals.

4.2.3 Determination of Key Performance Indicators (KPIs), Targets and Initiatives of IT Company

A Key Performance Indicator (KPI) is used to measure the level of performance achievement of a company's predetermined strategic goals. Success in achieving a company's strategic goals directly impacts daily operational activities. The process of establishing Key Performance Indicators (KPIs) is crucial for formulating business goals and enabling companies to identify and address potential problems early.

From the perspective of the Balanced Scorecard (BSc), the company's performance assessment is based on four perspectives: the financial, customer, internal business process, and learning and growth perspectives, each of which has its strategic objectives. Therefore, a measure of KPI performance is required. For a company's performance to truly reflect its strategic goals, the KPIs set must be aligned and appropriate. Thus, we can measure how far the company has reached the targets set. The determination of KPIs must also be based on measurable targets as well as the initiatives or methods carried out to achieve the targets. The determination of KPIs, targets, and company initiatives is displayed in the dashboard table below.

Table 2. IT Company Key Performance Indicator (KPI) Dashboard, Targets, and Initiatives.

Perspective	Code	Strategic Objectives	KPI Code	KPIs	Target	Initiative
Finance	K1	Increase Revenue	K11	Revenue Growth	Up 40% per year	

Perspective	Code	Strategic Objectives	KPI Code	KPIs	Target	Initiative
Customer	K2	Reduce Operational Costs	K21	Operating Costs Per Unit	Down 30% per year	<ul style="list-style-type: none"> • Increase the quantity of sales. • Focus on product priorities or projects that generate large profits in a short period. • Product diversification in achieving sustainable growth. • Make a careful operational cost budget plan. • Use of technology to monitor and evaluate operating expense budgets. • If the company is experiencing financial difficulties, then reducing the number of employees is the last option that the company must take to cut costs significantly.
	K3	Increase Profit margin	K31	Gross Profit margin (Gross Profit / Total Revenue) x 100%	70% per year	
			K32	Operating Profit margin (Operating Profit / Total Revenue) x 100%	15% per year	
			K33	Net Profit margin (Net Profit / Total Revenue) x 100%	15% per year	
Supplier	P1	Improving Product Services and Information	P11	Speed of Response Time to Customer Inquiries	Maximum 30 minutes for each question	<ul style="list-style-type: none"> • Prioritize answering incoming questions first. • Have good communication skills, especially in answering customer questions. • Use of chatbot and live chat features. • Standardization of clear Standard Operating Procedures (SOPs).
	P2	Increase Closing Deals	P21	Closing Rate (Number of New Leads / Leads Becoming Customers) x 100%	35% per year	Improve service and product information (Digital marketing, effective communication in overcoming product understanding gaps, product meetings & demos, quick response

Perspective	Code	Strategic Objectives	KPI Code	KPIs	Target	Initiative
	P3	Increase Customer Satisfaction	P31	Net Promoter Score (NPS)	Score 8 out of 10	to customer questions about products or services, good first impressions and knowing customer needs).
			P32	Number of Positive Customer Reviews	Minimum of 20 positive reviews per month	
Internal Business Process	BI1	Improving Customer Approach Strategy	BI11	Number of New Leads	Minimum 1,000 leads per year	Master the product-centric, expert-centric and social-centric approaches to achieve success in sales.
	BI2	Improve Market Research Analysis	BI21	Number of New Research Findings	Minimum of 3 new findings per quarter	Conduct a market survey to find out the problem issue and then offer a product for the solution.
			BI22	Number of New Products Launched	Minimum of 2 products per year	Conduct research and development and focus on customer needs by conducting regular surveys.
	BI3	Improve Cost Budget Management	BI31	Budget vs Cost Realization	Cost realization = Cost budget	Effective cost budget management through a good budget planning system.
Learning & Growth	PP1	Improving Knowledge and Skills	PP11	Employee Turnover	Down 10% per year	<ul style="list-style-type: none"> Increasing employee knowledge and skills by employee job desks on hard skills topics, increasing business knowledge, problem-solving, public speaking exercises and product knowledge materials. Providing rewards for outstanding employees.
	PP2		PP12 & PP21	Employee Satisfaction	Score 8 out of 10	

Perspective	Code	Strategic Objectives	KPI Code	KPIs	Target	Initiative
		Increasing the Use of Technology	PP22	Task / Project Completion Time	Complete tasks/ projects within a maximum time of 2 working days, from an average of 5 working days	
				Number of Errors (Human Error)	Maximum 5 times per month	

4.2.4 Learning and Growth Perspectives

Based on Table 2, it explains the learning and growth perspective of the IT Company on the strategic goal of increasing knowledge and skills, then the KPIs are Employee Turnover with a target of decreasing by 10% per year and Employee Satisfaction with a target of getting a score of 8 out of 10 from employee assessments in the form of a review questionnaire every semester. In addition, with the strategic goal of increasing the use of technology, the KPI is Employee Satisfaction with a target of getting a score of 8 out of 10 from employee assessments in the form of a review questionnaire each semester, then the time to complete tasks or projects with a maximum time of two working days from an average of five working days, where the use of technology influences facilitating employee work in terms of efficiency work time and number of errors (human error) by reducing data input errors to only five times per month through a data automation system.

Based on the KPIs and targets that have been prepared, the initiative so that these targets can be achieved is that the company must improve employee knowledge and skills at their job desk. The topics are related to hard skills, increasing business knowledge, problem-solving, public speaking exercises, product knowledge materials, and other relevant materials. In addition, the initiative provides rewards for outstanding employees who contribute to the company's progress.

4.2.5 Internal Business Process Perspective

Based on Table 2, it is explained that the perspective of Company IT's internal business process on the strategic goal of improving the customer approach strategy, the KPI is to increase the number of new leads with a target of at least 1,000 leads per year. Based on the KPIs and targets that have been prepared, the initiative so that these targets can be achieved is that sales must master the product-centric, expert-centric, and social-centric approaches to achieve success in sales. In addition, with the strategic goal of improving market research analysis, the KPI is the number of new findings from market research, with a target of identifying at least three new findings per quarter. By setting clear targets, a company can improve its ability to make better decisions and achieve its business goals. The KPI is the number of new products launched, with a target of launching a minimum of two products.

Based on the KPIs and targets that have been prepared, the initiative so that the target can be achieved is that the company must conduct a market survey to determine the problem and then offer a product as a solution. In addition, for the launch of new products, the initiative is that the company must conduct research and development and focus on customer needs by conducting regular surveys. In addition, with the strategic goal of improving cost budget management, the KPI is to compare the budget with the cost realization. The total cost realization target must be the same as the total cost budget, where the company

has a strict budget planning system for each project. Based on the KPIs and targets that have been prepared, the initiative so that these targets can be achieved is that the company must improve the management of the cost budget effectively through a good budget-planning system.

4.2.6 Customer Perspective

Based on Table 2, it is explained that Company IT's customer perspective is on the strategic goal of improving service and product information; therefore, the KPI is the speed of response time to customer inquiries with a maximum target of 30 minutes for each question. Based on the KPIs and targets that have been prepared, the initiative so that these targets can be achieved is that sales must prioritize answering incoming questions first, sales must have good communication skills, especially in answering customer questions, the use of chatbots and live chat features, and the standardization of clear Standard Operating Procedures (SOP), especially in sales positions. In addition, in the strategic goal of increasing closing deals, the KPI is the closing rate, with a target percentage of 35% per year.

In addition, with the strategic goal of increasing customer satisfaction, the KPI is the Net Promoter Score (NPS) to determine the level of loyalty with the target of getting a score of 8 out of 10 from customer ratings in the form of a review questionnaire. The KPI is also the number of positive customer reviews on social media, with a target of at least 20 positive reviews per month. Based on the KPIs and targets that have been prepared, the initiative so that these targets can be achieved is that the company must improve services and product information through digital marketing strategies, effective communication in overcoming product understanding gaps, product meetings and demos, quick responses to customer questions about products or services, good first impressions, and knowing customer needs.

4.2.7 Financial Perspective

Based on Table 2, it is explained that the financial perspective of Company IT on the strategic goal of increasing revenue, then the KPI is revenue growth with a target of increasing by 40% annually. In addition, with the strategic goal of reducing operational costs, the KPI is the operational costs per unit, with a target of decreasing by 30% per year. In addition, with the strategic goal of increasing profit margin, the KPI is gross profit margin with a target of 70% per year, an operating profit margin with a target of 15% per year, and a net profit margin with a target of 15% per year. Based on the KPIs and targets that have been prepared, the initiative to achieve these targets is related to revenue growth, where the company must increase sales quantity, focus on product priorities or projects that generate large profits in a short period, and diversify products to achieve sustainable growth.

In addition, initiatives related to reducing operational costs, where the company must make a careful operational cost budget plan, the use of technology to monitor and evaluate the operating cost budget, and if the company is experiencing financial difficulties, then reducing the number of employees is the last option that the company must use to cut costs significantly. Meanwhile, increasing the net profit margin increases revenue and reduces operational costs.

5. Conclusion

Company IT's strategic objectives consist of 11 strategic objectives, including two strategic objectives on the learning and growth perspective (improving knowledge and skills and increasing the use of technology), three strategic objectives on the internal business process perspective (improving market research analysis, improving customer approach strategies, and improving cost budget management), three strategic objectives on the customer perspective (improving product services and information, increasing closing deals, and increasing customer satisfaction), and three strategies from a financial perspective (increasing revenue, reducing operating costs, and increasing profit margins). The largest KPIs in the IT Company Balanced Scorecard (BSc) are revenue growth (40% per year) and Gross Profit Margin (70%), demonstrating a primary focus on profitability. From the BSc perspective, finance has a dominant percentage because its KPI targets are the most ambitious. The customer perspective is also important, with KPIs of closing deals (35%) and Net Promoter Score (minimum score 8/10), while internal business processes and learning and growth support efficiency and innovation.

5.1 Research Contributions

The results of this research produce a comprehensive framework that supports the development of IT Company strategy through the Balanced Scorecard (BSc). The framework includes four key perspectives: learning and growth, internal business processes, customers, and finance, which allow companies to measure their performance holistically. The study also identified 11 strategic objectives that align with the company's vision and mission, providing clear guidelines for all organizational activities. In addition, this study determined the Key Performance Indicators (KPI) along with targets for each strategic goal, so that the company can monitor progress and evaluate the effectiveness of the implemented strategy.

5.2 Research Implications

Through the identification of strategic objectives, the determination of KPIs, and the right initiatives, Company IT is expected to improve its overall performance, which is reflected in the increase in revenue, profit margin, customer satisfaction, and operational efficiency. This research also provides a basis for better decision-making in the future, allowing companies to identify new business opportunities and manage risks more effectively. Flexibility and adaptability to changes in the business environment are key for IT companies to remain relevant and competitive in the market. By continuously monitoring KPIs and adjusting the strategies that have been set, companies can respond quickly to market dynamics and achieve their goals.

Limitations and Future Research

This study has several limitations that should be considered. First, the approach used is a qualitative case study that focuses on Company IT; therefore, the results may not be generalizable to other companies in different industries. Second, data collection relied on interviews and observations, which can result in subjective bias from respondents or researchers, affecting the validity of the data. Third, the study only covers one specific period; therefore, it does not consider long-term changes in company performance. Fourth, the limited number of respondents interviewed can affect the depth of analysis and understanding of the company's context.

For future research, several steps should be considered. First, longitudinal studies should be conducted to analyze changes in company performance over time. Second, the scope of the research should be expanded by involving more companies from different sectors to improve the generalization of the results. Third, the triangulation method should be used by combining qualitative and quantitative data, such as surveys, to obtain a more comprehensive perspective. Fourth, an in-depth analysis of external factors that can affect a company's performance, such as market conditions and government policies, should be conducted. These steps can provide broader and deeper insights into the application of the Balanced Scorecard (BSc) in a more varied context.

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