

## Article

# The Balanced Scorecard as a Strategic Management Tool in the Textile Sector

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**Abstract:** This paper aims to develop a proposal for implementing the Balanced Scorecard (BSC) in a large Portuguese company that operates in the textile sector, intending to promote its subsequent implementation. Through a qualitative research approach, a case study was carried out, using interviews, which allowed clarification of the strategic guidelines of the company under study. It was found that the organization under analysis has defined the main pillars for building the BSC: the mission, values and vision. It was also found that this is an organization with an open culture, concerned with developing efforts to create and implement tools that allow clear and fluid communication of strategic objectives in all sectors that incorporate it. It was also possible to assess that the BSC is a tool known to all employees. Everyone recognized that it would be a useful tool for improving organizational performance to meet strategic objectives. However, some factors were also found that can hinder its implementation, such as the availability of time, the organizational culture and everyone's commitment to the execution of this strategic management tool.

**Keywords:** Balanced Scorecard; textile sector; strategic management; performance



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## 1. Introduction

In current market dynamics, the emphasis on financial aspects has lost its weight, giving way to a less restrictive and more holistic view of performance. Innovative technologies and sophisticated production methods have emerged with technological progress, competition has increased, and customer demands have increased. Thus, companies seek innovation. They aim to better productivity rates through improved performance, differentiation, the creation of new products with added value, and high quality in the products and services provided.

The Balanced Scorecard (BSC), a strategic performance-management tool that brought strategy and clarified major organizational objectives for companies' agendas (Ferreira 2017a), significantly contributed to this process. Many leading companies began to adopt the BSC when they found that it allowed them to improve performance, linking all organization members in a joint effort to achieve the organization's overall goals and objectives (Quesado et al. 2017; Yancy 2017).

The BSC is a tool that selects a balanced set of indicators and objectives that reflect the organization's strategic vision, helping it meet the expectations of its stakeholders, articulate and communicate strategic objectives, and evaluate their implementation, i.e., transform the mission and strategic objectives into actions. In this way, it allows its members to communicate and perceive their contribution to the fulfilment of the organizational mission, thus enabling improvements in the quality of services provided, feedback, and continuous learning. Therefore, the BSC represents a balance between external measures

related to shareholders and customers, and internal measures related to internal processes, and learning and growth (Kaplan and Norton 2000).

Saraiva and Alves (2016, 2017) and Quesado et al. (2014a, 2014b, 2016) found that the introduction of the BSC was late in Portugal; however, it has undergone rather significant development in large Portuguese companies. Nevertheless, for Ferreira (2017b, p. 377), “the processes of adoption, adaptation and implementation and use of the balanced scorecard by Portuguese organizations seem to be less advanced than those of other organizations in developed countries”.

According to Ersoy and Dogan (2020), as in many other sectors, it is also crucial for companies in the textile sector to use their resources more efficiently, and to constantly evaluate their suppliers to compete with their competitors. Due to the relevance of the textile sector in Portugal, it has become relevant to understand how strategic management tools, such as the BSC, can be useful for improving organizational performance in a large textile company to meet strategic objectives. In this sense, we propose a BSC model for future implementation in this sector. To achieve this goal, the following questions were defined: RQ1: What is the current state of the literature on the BSC? RQ2: How important is the implementation of the BSC as a strategic management tool in a large company? RQ3: What factors influenced the implementation of the BSC?

Thus, the study’s main objective is to propose a BSC model to a large company in the textile sector (due to its importance in the Portuguese economy) and identify some factors that can facilitate or hinder its implementation. Applying the theory developed by Kaplan and Norton, the proposal of perspectives, strategic objectives, indicators, and goals for the textile company intend to contribute to improving organizational performance. In the development of the study, other objectives were developed to add some theoretical contributions, such as: to analyze the interest of the applicability of the BSC as a strategic management tool; and to recognize the factors that influence the non-implementation of the BSC, especially regarding to the alignment of individual and organizational goals, contributing to reinforcing the literature on the usefulness of the BSC as a support tool for strategic management in the textile sector.

The research questions formulated for this study are related to how important the implementation of BSC is in an industrial textile company, and how large companies in the textile sector can implement it.

Through the case study, interviews were conducted with the departments’ heads: Financial; Management Control; Human Resources; Industrial, Commercial and Marketing; Quality Management; and Research, Innovation, and Product Design. It was also possible to conduct an interview with the company’s Administration. The documents supporting the study and non-participating observation contributed to gathering information to answer the research questions raised.

This work is organized as follows: Initially, we present a brief bibliographic review concerning the BSC. Then, an analysis is conducted of its importance as a tool for strategic management and performance evaluation. Afterwards, an empirical study is carried out regarding the BSC design proposal for the textile company analyzed, identifying the strategic objectives of the organization, as well as defining the appropriate performance indicators for the four perspectives proposed initially by Kaplan and Norton and the goals and initiatives needed to achieve the strategic objectives. Finally, we present the study’s main conclusions and limitations, and suggestions for future research.

## 2. Literature Review

### 2.1. Balanced Scorecard

At a time of significant changes in the world environment, characterised by the globalization of markets, economic instability, and information technologies’ evolution, organizations have been forced to develop their self-learning capacity.

In the last decades of the twentieth century, the competition of the information age has made the management principles of industrial competition obsolete. Companies no longer

focus solely on production and the financial return on their investments. Instead, they include the demand and quality of the products and services provided as a differentiating strategy. In the new management philosophy, decision making based practically on financial indicators no longer assumes the fundamental role; added to these are non-financial and qualitative indicators that aim to optimise customer relations, identify internal processes that generate value and encourage capacity, and organizational development in a sustained manner (Quesado 2005, 2010; Niven 2014; Perramon et al. 2016; Ferreira et al. 2019).

In this economic context, the definition of a strategic orientation is the key to the organization's success. It must focus entirely on its execution and aligning all its resources to achieve the defined objectives, thus ensuring competitive advantages that allow the organization to differentiate itself from the competition. In this regard, in 1990, David Norton of the Nolan Norton Institute, together with Harvard Business School professor Robert Kaplan, conducted a study of 12 organizations that believed that relying on performance measures based solely on financial data harmed the ability of companies to create economic value for the future. Entitled "Measuring Performance in the Organization of the Future", the study was designed to create a new model for measuring performance through activities across the organization. The starting point of this study was the analysis of already existing performance measurement systems, such as the one already being used by Analog Devices, called scorecard; it used performance measures related to customer delivery times, quality, production process cycle and efficiency in the development of new products, in addition to traditional financial measures. After several working meetings and at a more advanced stage of the study, the scorecard concept was extended to "Balanced Scorecard" (BSC), structured in four perspectives—financial, customer, internal, and learning and growth (Kaplan and Norton 1997).

The BSC construction from four management perspectives allows companies to monitor financial results separately and in combination, while monitoring progress in developing capabilities and intangible assets necessary for future growth (Kaplan and Norton 1996a, 1996b).

For Jordan et al. (2011, p. 260), the BSC "aims to link short-term operational control with long-term vision and strategy, focusing managers' attention on the critical factors for strategy implementation, allowing managers to monitor business evolution and strategy implementation from these four different perspectives".

Consequently, the BSC has been proposed as a management tool capable of improving the company's information system and responding to changes in the environment, providing managers with relevant and necessary information to evaluate the development of the strategy, and to support the decision-making process.

The BSC is a management tool that represents the balance between financial and non-financial measures. On the one hand, non-financial indicators, oriented towards creating value in the future, guarantee effective and efficient performance to pursue the organization's mission. On the other hand, financial indicators allow the control of financial resources to carry out its mission. However, they are not sufficient for the level of performance that organizations want to achieve. Since the BSC represents a set of financial measures that reflect actions taken in the past and non-financial measures that will be the drivers of future financial performance, this management tool enables top management to have a quick and complete view of the business (Kaplan and Norton 1992; Quesado 2005; Ferreira 2017a; Balaji et al. 2018).

In fact, the BSC is more than a simple performance evaluation system; its aim is to become a true strategic management tool able to clarify and translate the mission and organizational strategy, making possible the communication process, the strategic alignment, and organizational learning. However, some studies have highlighted the fact that, despite the huge benefits associated with the BSC implementation, its use has not been widespread in many organizations motivated primarily by a set of barriers that can prevent or limit their chances of success. As so, it is important to point out that there is a set of problems associated with the implementation of the BSC: the formulation and implementation of the strategy, the definition of objectives and measures or indicators, the

establishment of causal relationships, the stakeholder's definition, the corporate culture, and the goal setting.

## 2.2. Review of Empirical Studies

Although several studies on the BSC have been developed throughout the world, there is still much potential in the development of the subject, since with the increase in the use and acceptance of the model, criticism and proposals for new developments have also increased. In this sense, there is a need to know the degree to which the BSC affects organizational performance, and how this management tool is affected by other variables of the organization and the environment in which it operates.

At this point, we present a summary of empirical studies carried out by several authors on experiences of implementing the BSC in the textile sector.

[Zhang et al. \(2021\)](#) examine how investment in Intellectual Capital (IC) elements by textile and apparel companies improve firm performance measured in terms of profitability, market value, and productivity. According to the authors, the textile and apparel industry is traditionally labor-intensive. This old manufacturing industry has become a sunset industry with low-added-value products because of a low level of technological innovation. The findings of the study of [Creighton et al. \(2022\)](#) urge the application of standardized and comprehensive scorecard assessments, which would help to enhance the credibility of sustainable supply chain management practice, its assessment, and its communication.

[Nunes \(2021\)](#) purposes a proposal for implementing the BSC in a large company operating in the textile sector, specifically at the level of men's tailoring, with the intent of promoting its implementation and, in this way, contributing to the improvement of organizational performance. Despite the difficulties encountered, arising from the limited knowledge of the tool by the company's managers and the lack of clarification of the strategy or communication, the author concluded that it was possible to build a strategic map. Thus, despite some identified struggles that may hinder its implementation—such as the resistance to change or organizational culture—the BSC can frankly be positive for the company, contributing to reinforcing the literature on the usefulness of the BSC as a support tool for strategic management in the textile sector.

For [Vilakazi et al. \(2020\)](#), small and medium enterprises (SMEs) operating in the clothing and textile sector are perceived as significant players in many emerging markets. These entities contribute considerably to providing job opportunities for many households, and they play a pivotal role in developing economies globally. However, if not well managed, SMEs cannot fulfil their contributions and compete in a globalized business environment. Preliminary studies contend that management accounting practices are considered essential tools that SMEs in the clothing and textile sector can use to promote efficiency and sustainability. The results indicate that clothing and textile SMEs still use traditional management accounting practices. However, they endeavor to integrate the use of the decision support systems into their enterprises' administrations, and plan future strategies, tactics, and operations. In the same way, in their study, [Leite et al. \(2015\)](#) concluded, with the propose of verifying the relationships in the use of management accounting practices and several contingent factors in Portuguese textile and clothing companies, that traditional management accounting practices are more commonly used than modern ones. In addition, they observed that advanced production technology influences the use of management accounting practices in a positive and direct way.

[Saraiva and Gomes \(2019\)](#) analyzed the implementation of the BSC in a small company in the Portuguese textile and clothing sector, and the consequences of this implementation. The authors concluded that the financial results increased and that the use of the BSC also contributed to the increase in productivity, turnover, and level of customer satisfaction. However, they observed minor significant improvements in the effectiveness of internal communication.

[Gomes \(2019\)](#) sought to develop a management system for performance evaluation using the BSC model in a knitting company. She concluded that its application promotes

improvements in decision strategy, particularly concerning customer perception of the company's mission and vision. For a textile knitting industry mesh, the BSC highlights the importance of strategy formulation and checks if the objectives and indicators of the four perspectives are aligned with the company's strategy. The author also concluded that the development of the BSC in a small company in the textile sector was beneficial, aligning the organization with the strategy. However, it is crucial that a cultural change occurs in the company for all employees to feel important and responsible for implementing the strategy.

Ferreira (2017a) conducted a study to understand how managers use the BSC as a support tool for the strategy formulation and implementation processes. The author concluded that the BSC could be used as a diagnostic means to implement defined strategies and, simultaneously, as an interactive means to promote learning, support strategy review, and provide conditions for new strategies.

The use of management tools and their implementation in Industry 4.0 was also examined by Črešnar et al. (2020), exploring the relationships between management tools and their impact. The results show that using six sigma, total quality management, radio frequency identification, a BSC, rapid prototyping, customer segmentation, mission and vision statements, and digital transformation is positively associated with Industry 4.0 readiness.

The objective of the work of Chriyha et al. (2012) was to provide key points for establishing a performance system for the Moroccan textile industry, which would be based on the BSC, since this model is the most used worldwide. Another objective was to distinguish determinant priorities to develop within textile companies, to ensure the development of all areas of performance simultaneously. The results of their research are based on data collected from a survey conducted on several textiles' companies in Morocco, which allowed them to identify more important factors in terms of performance improvement and to cover BSC axes. They concluded that, to remain competitive, the textile companies had to build a strategy that would allow them to place themselves in the best conditions to face competitive forces present in the market.

The empirical studies reviewed suggest that, although certain companies present some resistance to change and, specifically, to the introduction of the BSC, the results achieved with its implementation in the company point towards significant improvements in its performance. The fact that the empirical studies reviewed essentially deal with companies in the textile sector may be one of the relevant factors in the resistance to the implementation of the BSC, derived from the traditional character that the activity sector still shows, and from the typical organizational culture and human resources management of the sector.

The studies developed regarding this subject have shown that the BSC stands out from traditional systems of evaluation and control of the results, considering the alignment between the management indicators and organizations' strategies as one of the keys of success in its implementation. All the analyzed studies prove that the BSC can significantly improve the performance of organizations in the pursuit of strategic objectives.

### 3. Materials and Methods

#### 3.1. Methodology

In the first stage, the qualitative research method was used to achieve the objective proposed in this work, which, according to Sousa and Baptista (2011, p. 56) specializes "in understanding the problems, analyzing the behaviour, attitudes or values" of the sample. For Creswell (2009), this type of research is characterised by being carried out in a real and natural context, since it is the researcher himself who goes to the field, makes a direct analysis and collects data from various sources, such as observation of people within their context, the analysis of documents, and interviews. According to Vieira et al. (2017, p. 143), "in qualitative analysis, there is no clear distinction between obtaining the data and analyzing the data, i.e., data analysis affects information gathering and information gathering affects data analysis". For Sousa and Baptista (2011, p. 57),

“qualitative research is descriptive because it produces descriptive data from documents, interviews and observation, and for that, the description has to be deep and rigorous”.

The process selected for this research development was the case study, since it is intended to perform “an intensive and detailed study to a well-defined entity, a case that is unique, specific, different and complex” (Sousa and Baptista 2011, p. 64). For Yin (2014), three conditions must be considered when choosing the case study: first of all, the type of research question, whose form must be of the type “how” and “why”; then, the researcher has no control over the people’s behaviour in the study; finally, the study’s focus is on analysing real events and not past events. The evidence in the research of a case study should, as such, have multiple sources.

Yin (2014) and Vieira et al. (2017), suggest several types of sources: documents, official records, interviews, direct observation, observation through participation in the actions being studied, and artefacts (e.g., technological devices). Additionally, according to Yin (2014), the use of multiple sources of evidence allows the chaining of this same evidence and their convergence to the same result. This is one of the principles that the case study must follow. The second principle is creating a database that allows the organization and documentation the collected data. The third principle to be followed is to increase the reliability of information. Finally, the fourth principle considers that caution is necessary with the use of information from electronic sources. For Vieira et al. (2017, p. 169), “this type of approach requires a strong involvement of the researcher in the collection and analysis of data, and the quality of these depends a lot on their knowledge, sensitivity and integrity”.

To examine current factors related to the strategy of the company, we carried out a strategic analysis through prior diagnosis of the organization and its environment, using the SWOT analysis and Porter’s five forces model, also identifying the elements that make up the BSC: the mission, values and vision of the organization.

The data collection for this research was based on interviews (Appendix A), direct observation, and documentary analysis. The interviews, carried out in November 2019, were of the semi-structured and open type, since a script was prepared in their preparation, where the set of questions to be addressed took into consideration the interviewee, his department and, in the course of these, he had the opportunity to freely express his opinion (Sousa and Baptista 2011). Care was taken in the interviews in which the questions dealt with the different functional areas of the organization, and there was need to adjust some questions asked to the interviewee in order to fit them into their functional area.

In the first questions of the interview, there was a focus the analysis on the interviewee’s functional area and their relationship with the organization’s strategic planning and corresponding performance evaluation. In the second part of the interview, the questions asked to the different interviewees were very similar, and more focused on the analysis of the importance that the BSC may have in achieving the objectives defined by the organization, as well as on the perspectives of each interviewee about the advantages and critical aspects in the implementation of the BSC in the organization (Appendix A).

For the interviews, an e-mail was sent to the interviewees (Board Vice President and department directors) to schedule the interviews’ place and time. As a result, all the interviewees accepted the interview (Table 1).

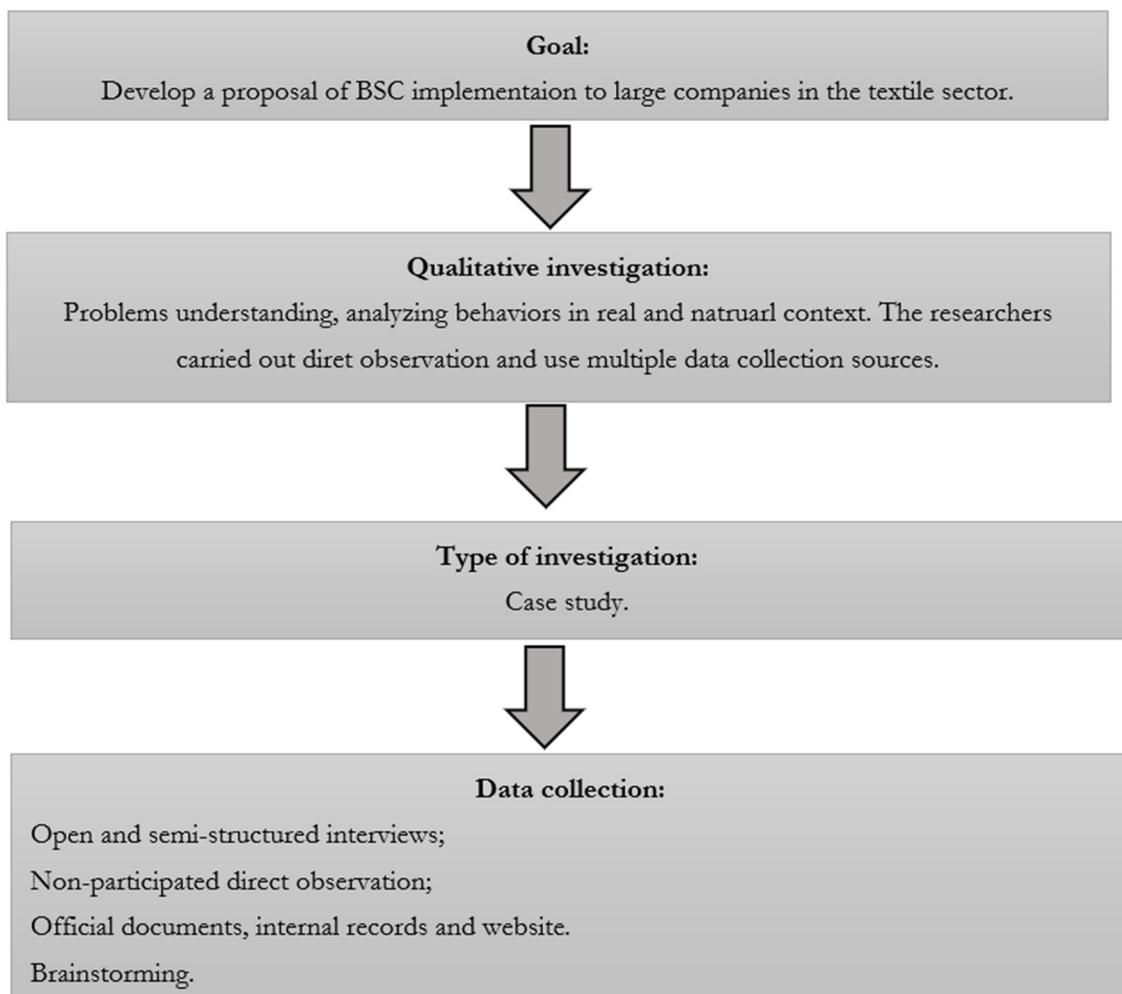
Figure 1 summarizes the different methodological stages.

The analysis, processing and coding of the qualitative results of the interviews conducted were carried out by two researchers linked to the construction of the data collection tool (interview guide). Each interviewee had a code (Participant 1, Participant 2 . . . ) associated with a database inside the MAXQDA 18 software, containing the interviewee’s answers and socio–demographic data. The coding process and the respective steps followed to obtain the qualitative results are explained in Figure 2.

**Table 1.** Interview details.

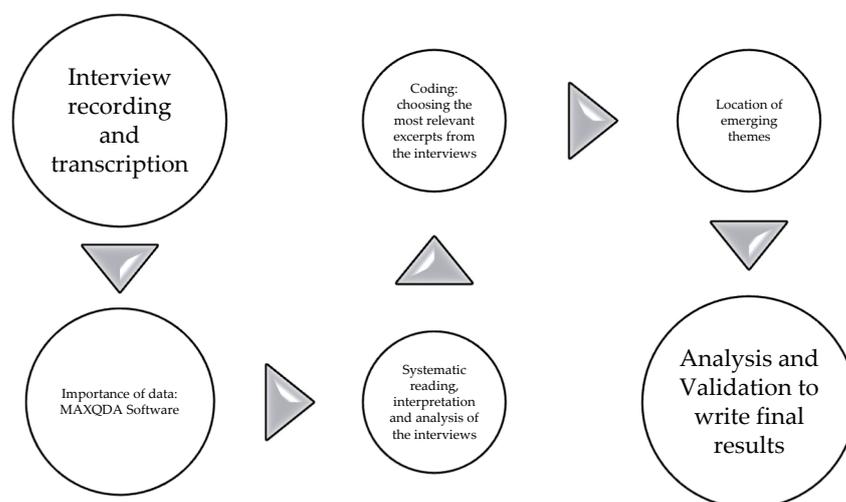
Questionnaire N. °	Department	Interviewee	Date	Duration
1	Administration	Board Vice President	22 November 2019	65 min
2	Financial Department	Chief Financial Officer	27 November 2019	55 min
3	Financial Department	Financial Control Director	26 November 2019	45 min
4	Human Resources Department	Department Director	27 November 2019	30 min
5	Industry—Product Realization Management	Department Director	28 November 2019	60 min
6	Commercial and Marketing	Department Director	28 November 2019	40 min
7	Quality Management and Improvement	Department Director	26 November 2019	35 min
8	Research, Innovation and Product Design	Department Director	29 November 2019	30 min

Source: Own elaboration.

**Figure 1.** Methodological stages. Source: Own elaboration.

Using MAXQDA18, the most relevant excerpts from the interviews (meaning units) were coded according to the theme under analysis, later converted into relevant expressions (emerging themes). It was thus possible to interpret the results (see Tables 2 and 3) to establish hierarchies and assumptions between the codifications. It should be noted that

the fact that the results come from a process of interpreting the interviews reveals some subjective character.



**Figure 2.** Description of the data analytical process. Source: adapted by [Silva and Oliveira \(2020\)](#).

### 3.2. Presentation and Characterization of the Company

With 46 years of activity and around 500 employees, the company under study is a large company in the textile sector located in the North of Portugal, which is part of a group of companies with a strong international positioning. It has become one of the leading companies in the textile sector worldwide, working with two aspects, private label production, and the development of its own brand. Annually, it develops two collections in 35 countries, produces 4,650,000 pieces per year, produces 3000 tons of knitted fabric and dyed fabric per year, and 95% of its production is destined for export.

Despite significant growth, the textile industry is a very competitive market and, therefore, some risks can affect the organization's plans; however, these risks are recognized. Firstly, the market risk, with the Turkish market being one of the biggest competitors to the textile industry because of the implemented monetary policies. To mitigate this risk, the company continually invests in innovation and in developing new products with added value and superior quality, thus trying to differentiate itself from the competition. In addition, credit risk is increasingly a risk historically present in companies in this sector due to their dependence on certain markets or brands.

The concern with sustainability is also a differentiating factor of this organization. Regardless of the volume of products sold, implementing solutions to deal with the environmental crisis and reduce its impact is, in fact, an effort that the company makes daily. It is not just limited to complying with legislation's obligations, but goes further. For example, its annual investment plan is based on machinery with efficient ecological processes; it also already works with Bluesign technologies® 2014 technologies to evaluate and reduce the consumption of resources throughout the material supply chain, and to help in the management of chemical products, dyes, and finishes used in the production process.

Social commitment is also present in this organization. There is a permanent effort to improve the well-being of its employees, to have a team with a human quality that is motivated, flexible, and capable of adapting to changes in the context of significant growth of the company. In this area, it develops initiatives that include study grants for its employees; grants and summer internships for the children of its employees; gymnastics programs; support for various social institutions; transport for employees; monetary incentives; and activities that promote the socialization of employees outside the work environment, among many others.

### 3.3. Mission, Values, and Vision of the Textile Company

In line with Kaplan and Norton (2001), before starting to formulate the strategy, top management should identify the mission and define its vision and core values. All these elements were reviewed with the Administration during the interview. In this sense, the mission of this organization is:

“the design, development, production and distribution of clothing solutions in underwear and sportswear, in the global market, creating value for shareholders, employees, customers, suppliers and for the community in general, ensuring the best offer of products and services”.

The values, considered as standards of conduct that guide the organization and mark its organizational culture are:

“We work for leadership and, therefore, we want excellence in services, with a strong focus on creativity, innovation and high-quality standards. We want satisfied customers and exceed their expectations, we strive for that. We bet on talent, we look for the best professionals to join our company, we promote team spirit and the appreciation of our human resources. Honesty and transparency in the information needed by interested parties. We also have a strong commitment to environmental, social and economic responsibility”.

Vision is also an element that is defined in the organization. According to the management of the company, it has the following purpose:

“We want to continue as one of the leading companies in the textile sector worldwide by constantly gaining market share, inspired by passion for the customer and product performance”.

Still concerning the vision of the organization, in the words of the Administrator, “the future, similar to the path we have been traveling, depends a lot on the commitment to the growth of the brand, the increase in the complexity and consequently the added value of the products, as well as the commitment to in social and environmental responsibility. For this, there is an increasing focus on research and development in partnership with customers, on quality and on the search for new, more efficient processes”.

## 4. Results of the Case Study

### 4.1. BSC Perspectives Results

According to the literature review, we believe that building the BSC with the four traditional management perspectives proposed by Kaplan and Norton would allow, separately and in combination, the measurement and management of strategic performance. Thus, in addition to the financial perspective, which monitors financial results, we considered the customer perspective, internal processes, and learning and growth, which monitor performance with essentially non-financial criteria.

The financial perspective measures the organization’s performance from the shareholders’ perspective and proposes the assessment of whether the organization creates value for them. The Financial Department already has control tools for the day-to-day running of the company, such as budget control; very well-defined sales objectives; a permanent control of its inventories, which represent excellent value in its assets; monitoring of the degree of indebtedness; quarterly closures of accounts, with a meeting for the presentation of accounts to management, among others. In the interview, the CFO told us that “although we have tools for financial control and production, their analyses are carried out individually and, therefore, we cannot determine their impact on strategic objectives. And to implement the BSC, we must be able to monitor the indicators as a whole and understand the cause and effect to see if we are performing well to meet our strategic objectives”. Our Director of Management Control also shared this opinion. She also mentioned that “producing information is not enough in itself for the implementation of the BSC. It is also very important the commitment of the entire organization so that the processes

evolve, promoting continuous improvement". She also said, "for us this is perhaps the most difficult task. The evolution of organizational culture is crucial to implement de BSC".

The customer perspective measures the organization's performance from a customer point of view, and good organizational performance will always require value creation for this group. It is a constant concern of the company to satisfy customers and even exceed their expectations. On-time delivery and product quality are significant factors when considering customer satisfaction. However, in the current economic context, these factors are not enough. The use of computer platforms such as EDI (Electronic Data Interchange) that make the exchange of information between them and the company more flexible, the commitment that the company develops to create sustainable products, and the close relationship that the company establishes—both in the follow-up after the sale of the product and in the proposal of differentiated products with a high degree of technological differentiation—are differentiating factors in the choices of customers. The Commercial Director said: "we are already very concerned with the satisfaction of our customers, with the after-sales assistance, for example, and we already have many work tools, but we still have aspects where we can improve. The BSC is a tool that would help us a lot in this improvement. A better performance of the organization will be reflected in an improvement of our ability to work with our clients and in the acquisition of new clients".

The internal perspective measures the company's performance at its operations in business areas fundamental to its competitive advantage. It seeks to operationalize the creation of value for customers and shareholders. Although this is a benchmark company, there is a constant search for continuous improvement, so there is much work to be done in this regard. Working to improve the efficiency and effectiveness of internal processes in this company is undoubtedly based on the development of specialized processes. In the Industrial Director's words: "I recognize that the BSC is a tool that can bring many advantages, first for the daily management of work. We can understand exactly which processes are going well and which are not going as planned. We immediately managed to act and rectify the processes so as not to compromise the production process, avoiding, for example, delays in the delivery of orders, we do not compromise the defined planning, and above all we have a greater connection between people and the company's mission. However, there may be some resistance to its implementation from the outset because it requires changes in internal communication measures (between colleagues and departments), changes in some ways of working, and performance monitoring. For the implementation of the BSC, it is essential to improve the degree of employee alignment with the strategic objectives as well as the sharing of knowledge among co-workers".

Finally, the learning and growth perspective measures the company's performance in developing competitive advantages. Additionally, it measures its performance from employees' perspectives, and its ability to create value for customers and shareholders. The company has many specialists committed to creating differentiated products and sustainable and innovative materials to present its customers with personalized solutions and value-added products. In addition to this research team, the company also collaborates with external entities, such as universities and technological centers. The knowledge of its employees is also crucial for the execution of strategic objectives and, therefore, training actions are often proposed to all employees. The Administration is also concerned with providing its employees with better infrastructures to feel good in their workplace and well-being infrastructures to enjoy during breaks. Staff are also often encouraged to perform their work better. The company also carries out extra-labor activities to promote employee knowledge and coexistence, fostering union and team spirit intended to develop their motivation. In the Director of Human Resources' words, "the implementation of the BSC contributes to making its base, the perspective of learning and growth, increasingly strong and robust. With all the concerns we already have, if we have employees who are more strategic goals of the company, and to make everyone know to what extent their role contributes to them, we have been able to make progress in the use of this management tool".

The Chairman of the Board of Directors said that “although financial indicators are very important, if everything was based on these indicators we wouldn’t need people, as it would be something easy to transform into artificial intelligence. Much more important than a strategy based on financial indicators, it is a strategy based on social indicators, well-being, and satisfaction of all stakeholders, be they customers, employees, or others. This is not to say that financial indicators are not very important, because in the end, these are what will indicate whether or not we are doing a good job and allow us to pay salaries at the end of the month, but a strategy based solely on in these indicators is quite dangerous”.

4.2. Strategic Goals, Indicators and Targets

After identifying the perspectives to be incorporated into the BSC, the strategic objectives for each were determined. The interviews made it possible to define clear objectives according to the management’s strategic principles. However, the objectives suggested in the literature review were also considered. The indicators chosen from the different perspectives were intended to assess the degree of compliance with the organization’s strategic direction, as expressed in the strategic objectives (Russo 2006). Once the strategic objectives were defined, the respective performance indicators and targets were presented in each perspective. Depending on the indicators, the targets allowed the expected level of performance to be quantified. The targets set were ambitious but realistic. They were established to evaluate the organization’s indicators, and with the administrator’s support (Table 2).

Table 2. Performance Indicators and Targets.

Perspective	Strategic Objectives	Performance Indicators	Target	Data Analytical Process Stage
Financial	Increase in profitability	Net return on sales	Reach 12%	Interview recording and transcription  + Coding + Systematic Reading
	Increase in turnover	Turnover	Reach 36 k€	
	Increasing the value of the company	Return on equity (ROE)	Reach 15%	
	Increasing the number of customers	Sales to new private label and own-brand customers	Increase 2 k€	
	Reducing costs	Cost reduction rate	Reduce 5%	
Customers	Ensuring maximum customer satisfaction and loyalty	Satisfaction index	Reach 100%	Interview recording and transcription  + Coding + Systematic Reading
	Gaining new customers	Commercial visits	2/yearly	
	More products differentiated according to established sustainability principles	Number of new products	2/year	
	Implementing the brand in new markets	Number countries present	4 new countries	
Internal Processes	Improving efficiency and effectiveness	Equipment productivity rate	Reach 75%	Interview recording and transcription  + Coding + Systematic Reading
	Improving internal communication	Number of cases successfully concluded	Reach 100%	
	Product quality	Defective products	Reduce to 3%	
	Meeting deadlines	Punctuality of delivery on time	Reach 100%	
	Efficient resource management	Waste	Less than 4%	
	Improving the resources used in after-sales service	New work tool	Reach 2	

Table 2. Cont.

Perspective	Strategic Objectives	Performance Indicators	Target	Data Analytical Process Stage
Learning and Growth	Improving workers' skills and competences	Index of training and development of workers	Increase by 20% annually	Interview recording and transcription  + Coding + Systematic Reading
	An organizational culture based on the values of the organization	Information flows	Reach 5 types	
	Optimizing the use of technological investment	Time of use of equipment	Increase by 50% annually	
	Increasing employee satisfaction and motivation	Employee satisfaction index	Reaching 90%	

Source: Own elaboration.

#### 4.3. Initiatives

The BSC should include specific actions needed to meet the targets that have been proposed. Table 3, therefore, reflects the actions deemed appropriate to meet the strategic objectives from all perspectives.

Table 3. Identification of initiatives.

Perspective	Initiatives	Data Analytical Process Stage
Financial	<ul style="list-style-type: none"> <li>Identify new business opportunities;</li> <li>Increase revenues by winning new customers and entering new markets;</li> <li>Establish relationships with suppliers;</li> <li>Implement complementary accounting and management control tools to the BSC that will impact financial performance;</li> <li>Reduce average receipt terms allowing more efficient management of working capital, such as payment to suppliers with cash discounts and reduction in the value of bank loans;</li> <li>Permanent evaluation of investments.</li> </ul>	Interpretation and analysis of the interviews  + Location of emerging themes + Analysis and validation to write final results
Customers	<ul style="list-style-type: none"> <li>Improve customer service and solution development;</li> <li>Determine opportunities to attract new customers;</li> <li>Continue to develop after-sales assistance;</li> <li>Encourage customer visits to company premises;</li> <li>Increase customer visits.</li> </ul>	Interpretation and analysis of the interviews  + Location of emerging themes + Analysis and validation to write final results
Internal Processes	<ul style="list-style-type: none"> <li>Simplify administrative activities;</li> <li>Implement systems for communication to the lower hierarchical levels of the objectives/goals they must meet and give them feedback on their results;</li> <li>Develop regular methods to improve communication between middle managers to ensure compliance with operations;</li> <li>Improve technical agenda planning;</li> <li>Plan the launch of new products.</li> </ul>	Interpretation and analysis of the interviews  + Location of emerging themes + Analysis and validation to write final results

Table 3. Cont.

Perspective	Initiatives	Data Analytical Process Stage
Learning and Growth	<ul style="list-style-type: none"> <li>• Develop the delegation of powers;</li> <li>• Create an internal communication network, for example, an intranet;</li> <li>• Communicate the organization's objectives to the whole team so that they identify with it;</li> <li>• Encourage teamwork;</li> <li>• Develop the 360-degree performance-assessment system;</li> <li>• Promote the qualification of employees for the development of their skills and create a system for valuing employees who accept/seek to develop their knowledge;</li> <li>• Promote communication and use of suggestions/ideas of the collaborators.</li> </ul>	<p>Interpretation and analysis of the interviews</p> <p style="text-align: center;">+</p> <p>Location of emerging themes</p> <p style="text-align: center;">+</p> <p>Analysis and validation to write final results</p>

Source: Own elaboration.

#### 4.4. Strategic Map

The strategic map aims to translate the organization's strategy through cause-and-effect relationships over the four perspectives articulated, allowing its alignment to pursue strategic objectives (Kaplan and Norton 2004a, 2004b). Figure 3 represents the proposed strategic map for the organization.

#### 4.5. Advantages and Critical Aspects

During the interviews with the directors of the different departments, questions were asked about the BSC tool and the possibility of its implementation in this company. All the interviewees were aware of this tool's potential. They recognized that performance measurement significantly affects behaviour, making it more likely to achieve the organizational objectives' goals. However, as hierarchical superiors, they also recognized that this management tool only makes sense if there is a strong involvement, with top management's support and a solid commitment to carry it out.

All respondents felt that, with the support of the BSC, they would be able to have greater visibility of the objectives set, improve processes for more efficient day-to-day management and, consequently, have more time to focus on the analysis of the future and ensure compliance with the strategy defined.

In addition to the recognized advantages, critical factors preventing or hindering the BSC's implementation were also identified in the interviews. The resistance of middle managers in thinking that performance monitoring may affect their individual jobs, as well as differences in opinion between the different hierarchical levels regarding the adequacy of the BSC as a tool for communication and performance evaluation, and control, are factors that do not enhance the communication of the organizational strategy, nor its objectives, to workers at lower hierarchical levels. Bureaucracy and a lack of systematization of operations were also factors identified as critical by respondents. Although there are already management of performance indicators in the Quality and Improvement Department, which contribute to developing this strategic management tool, there is no aggregation of these same indicators. For example, the Financial Department uses one type of indicator. The Industrial Department also has its indicators analyzed individually without consequences, penalizing its use to achieve continuous improvement.

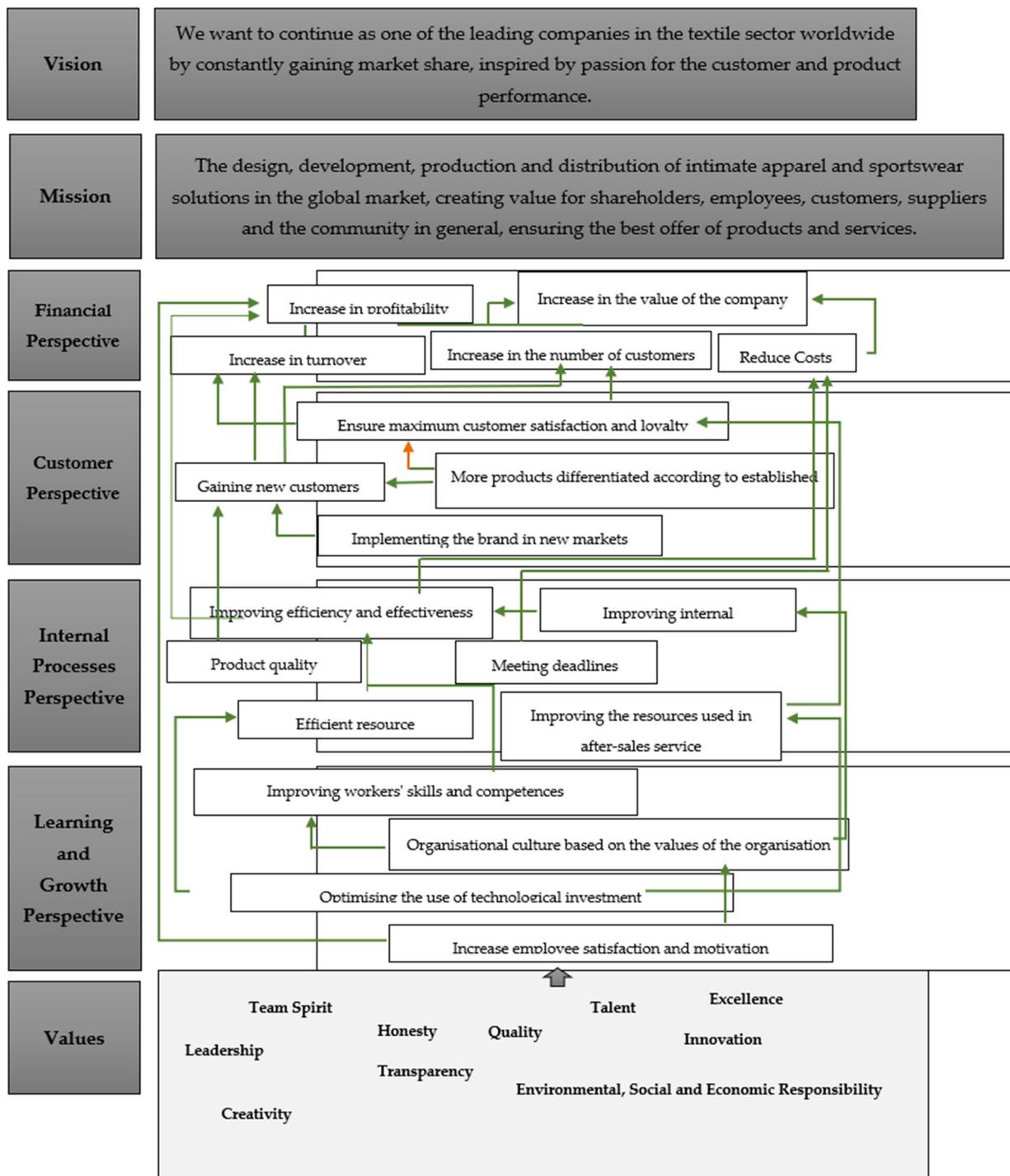


Figure 3. Strategic Map. Source: Own elaboration.

### 5. Discussion

The study found that all respondents were aware of the BSC. The company’s management has defined strategic objectives (all respondents responded in the same direction). The respondents considered that the BSC’s contribution is seen in the alignment of the whole organization, in its various aspects, to the pursuit of its strategic objectives. They stressed that the clear disclosure of objectives and the analysis of the company’s processes in all areas make it possible to identify the critical areas for action. They also considered that the definition and evaluation of individual and collective performance indicators that are not based solely on financial criteria are fundamental, as they make it possible to alert

employees of the need to develop, and of specific training needs, thus creating synergies, as mentioned by Kaplan and Norton (1992), Quesado (2010), Kunz et al. (2016), Gupta and Salter (2018) and Saraiva and Gomes (2019).

Some factors have also been identified that could hamper the development of the BSC, particularly the lack of commitment to see processes through to completion, and organizational culture. It is important to note that the company's management believes that "resistance to change cannot prevent the development of such a powerful tool". Management believes that the better its alignment with the organization's strategy, the better it will be for everyone. Therefore, it is a concern to have technological resources that allow better execution of the work, and design infrastructures that enable employees feel good, promote their qualification, and value their constant recycling and updating of knowledge. The ability to achieve ambitious goals depends, as such, on organizational capabilities for learning and growth (Kaplan and Norton 1997, 2001; Quesado 2005; Russo 2006; Jordan et al. 2011; Dhaifallah et al. 2018).

The BSC is an effective mechanism for communicating the organizational strategy and a strategic control tool. However, some aspects, such as accountability, need to be worked on, where those responsible and their participation in meeting goals and action plans should be identified. A second aspect is the existence of communication and the dissemination of some information in the implementation and operation of the BSC. It is also important that during the execution of this management tool, all decisions taken by directors are communicated to employees to give feedback on the strategy and its results. The last aspect is change, where directors and the entire employee structure must internalize their practice. For corporate culture, it is the time to jointly assume their involvement in a continuous effort to improve present and future performance. All these aspects should be initiated and encouraged by top management, as well as having to disclose the vision and strategy to be implemented; these aspects are mentioned in the interviews and meet the opinion of Kaplan and Norton (2001); Quesado (2005); Russo (2006); Jordan et al. (2011); Lueg (2015) and Machado and Simplício (2016).

We note that "lack of time" is also a factor contributing to the non-implementation of this type of tool. Working hours are practically absorbed by everyday work, and many problems would be avoided if there was time for well-considered planning. Here the BSC can also make a substantial contribution, according to the study by Batista et al. (2016).

The introduction of the BSC in this organization will certainly cause some disquiet in some employees, and even some resistance to new work methodologies. However, this is a tool that contributes to the organization's strategic development, and we believe that it will bring many advantages to all levels of the organization. This process starts from the importance given to it by Administration and the way it is communicated with the other elements of the organization. Like the study by Saraiva and Gomes (2019), the implementation of the BSC is expected to result in significant improvement in terms of performance analysis and strategic learning (deciding and controlling); the alignment of ideas between middle management, and between them and top management; the effectiveness of internal communication; and the discipline and performance of the company.

In sum, from the point of view of empirical analysis, it was concluded that the directors interviewed and management were already aware of the BSC and its potential in this company. Everyone recognized that its implementation would improve performance and the alignment of all employees, making the company more efficient and more competitive. However, despite the advantages, factors were also identified that could hamper the BSC's implementation, particularly the lack of commitment to take the processes to the end, the organizational culture, and some communication difficulties. The key replies to the questionnaire are summarized in the Appendix B.

## 6. Conclusions

This work's main objective was to implement a large Portuguese textile company's strategic management and performance improvement tool. Following the perspectives suggested by Kaplan and Norton (finance, customers, internal processes, and learning and growth), the strategic objectives were identified. Then, through interviews and a meeting with management, it was possible to determine which indicators should monitor each objective's performance and the respective targets. Finally, the strategic map preparation and a set of initiatives that will allow periodic monitoring of the implementation of the strategy were followed, making it possible to compare organizational performance with the defined goals.

Organizations need to communicate their strategies, objectives, and performance measures at all organizational levels. One of the BSC's fundamental ideas is that this model facilitates communication and organizational alignment, and increases decision-making efficiency (Quesado 2010; Madsen and Stenheim 2015; Ferreira 2017b). The measurement and management of organizational performance provide information for decision making and resource allocation, and support the planning and control process. Thus, its practice aims to influence the employees' behaviour, to ensure congruence with organizational objectives. The BSC also aims to communicate the organization's strategy, promoting people, processes, and infrastructures with the company's strategy and objectives.

The empirical study that we carried out adds to the debate on whether the BSC is used for aspects other than monitoring in the textile sector. The case study offers an example of learning and growth perspective difficulties. This BSC perspective develops objectives and measures to guide learning and organizational growth, which are determinants for using the BSC (Gupta and Salter 2018; Dhaifallah et al. 2018), but an increased effort is needed to improve internal communication. The studied organization intends to achieve ambitious goals for financial, customer and internal process objectives; however, these can be compromised, because they depend on organizational learning and growth capacities (Lueg and Lueg 2013; Kaplan and Norton 1997).

This study's main practical contributions relate to the possible implementation of the BSC in the organization, thus allowing fulfilment of the strategic objectives. Furthermore, it may be a model to be followed by other companies in the same sector, always bearing in mind that this is a case study and has therefore been developed according to the characteristics of the company studied. Finally, it may also contribute to developing new scientific studies in Portugal in large companies in the textile sector.

The strategic map, if used, is an important contribution of this study, becoming an instrument for disseminating the strategy, insofar as it synthesizes the objectives outlined in a document that is easy to interpret. As such, all employees can quickly identify and meet the established goals.

The evaluation and adaptation of the indicators that were used by the company—including the creation of new indicators and their integration into the strategic map—contributes to the development of a management control system with relevant information for decision making, enabling the actions to be developed to be directed towards the execution of the strategy.

However, the study carried out has some limitations; because it is a case study, it is impossible to generalize the results obtained to other situations, due to the specific organizational, historical, and contextual differences in each organization that characterize them in a very particular way (Yin 2014; Costa 2017). In addition, the interviews conducted may be a limitation because the sample may not be sufficient given the organization's size. Finally, it should be noted that there may be other employees in the organization with different perceptions to those presented.

This tool is used for different purposes and for different types of organizations. Therefore, its application in different contexts does not assume exactly the same structure as the one proposed. Nevertheless, this work may serve as a basis for anyone wishing to apply the BSC to other organizations in the same sector. However, we maintain that this

results from the study's first phase. Consequently, it has not been possible to test the model developed, making it impossible to analyze its implementation. The study carried out is only a proposal of implementation of the BSC for the company. It was impossible to analyze the effects of its effective application and highlight critical factors for the success or failure of implementing the model.

New applications of BSC already exist, resulting in the broadening of the scope of use of this tool, due to the increased attention that contemporary organizations pay to aspects surrounding the strategy, such as sustainability. One of the advantages of including sustainability in the BSC is that this type of initiative has a favorable effect on competitive position and innovation, and contributes to disseminating sustainable development. Consumers are increasingly waking up to these issues and are willing to reward pioneering organizations for social and environmental responsibility. This is a company with increased concern; therefore, it is suggested that this factor should be included in the performance measurement system. It is possible to create a specific BSC perspective for aspects relating to sustainability (Ferreira 2017a). Kaplan and Norton (1997) do not rule out the existence of a perspective beyond the four perspectives suggested. The measures are fully integrated into the chain of causal relationships that define and portray the organizational strategy of companies in this type of industry.

Considering that the study carried out it is only a proposal of implementation of the BSC for the company, we suggest an analysis of the effective implementation of the same, identifying the main critical aspects and benefits derived from its adoption.

A study could also be carried out from a scientific point of view by expanding the textile firm sample, mainly using competing firms that potentially have substitute products. It would also be interesting to conduct a study of several textile companies using questionnaire surveys; this would help us to understand if they know of and implement the BSC, and what advantages and difficulties they encounter in its implementation and its impacts on organizational performance.

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## Appendix A. Guide for Semi-Structured Interviews

Date of the interviews: 25, 26, 27, 28 and 20 November 2019

Location: At the company under study

General objectives: The interviews intend to present a proposal for the implementation of a strategic management tool, the BSC. In this sense, the data collected will contribute to the determination of the critical factors necessary for the construction of this tool.

Interviewed:

A—Chairman of the Board of Directors

- B—Financial Director
- C—Director of Management Control
- D—Human Resources Director
- E—Production Director
- F—Commercial Director
- G—Director of Quality Management and Improvement
- H—Director of Research, Innovation and Product Design

Questions	Interviewee							
	A	B	C	D	E	F	G	H
Does the company use any performance appraisal system? If yes, which one? How does it work and what kind of information does it provide?	X							
What is the organization’s vision and how do you want it to be seen in the future?	X							
What is the organization’s mission or, in other words, what is the organization’s purpose?	X							
What organizational values are important to the company?	X							
Does the organization have defined strategic objectives? If so, do you consider that the BSC can contribute to achieving these goals? In what way? If not what could they be? What goals are intended for the objectives and what initiatives can be developed to achieve them?	X	X	X	X	X	X	X	X
We are dealing with a large company, with around 500 employees of many age groups and with different levels of qualification. Many of these employees are “resistant” to new ways of working. Do you consider that this factor can prevent the development of this strategic management tool?	X							
Do you consider that management and decision-making based solely on financial indicators allows for the creation of a differentiating strategy?	X	X						
What are the company’s main priorities and needs in the current economic context and its main difficulties?	X							
What might be the advantages and critical aspects of implementing the BSC in the organization?	X	X	X	X	X	X	X	X
Are the management tools developed in the organization able to monitor the organization’s strategy?		X	X					
Is it a company concern to develop control programs to improve profitability and improve/reduce risk?		X						
What goals do you think the company should achieve in order to increase the return on invested capital?		X						
Do you think that if the company makes an effort in the % of new products without defects, it will contribute to better results?		X	X					
Do you consider that investing in research and development contributes to the company’s differentiation in the market and thus attracting new customers, translating into better results?		X						

Questions	Interviewee							
	A	B	C	D	E	F	G	H
Do you think that with more knowledgeable, motivated and committed employees you can contribute to increasing the company's financial capacity?		X	X					
This department is fundamental in the organization and provides all those in charge, who are responsible for the operational mission, a set of instruments that allow them to pilot their performance. Do these managers often use this department? If not, what will be the reason?			X					
Do you think the BSC is a useful tool for this organization?			X					
Some customers are more profitable than others. Are the most profitable customers stable?			X					
This organization has a large structure and therefore supports a large amount of fixed costs. Do you consider that the BSC can contribute to a greater control of these expenses?			X					
With the increase in efficiency, do you think that the company is able to reduce structure costs?			X		X			
What motivating factors and sources of satisfaction do you consider most relevant in the employee motivation policy?				X				
Do you consider that the initiatives that the organization already takes are valued by the employees themselves, making them more responsible and committed to the performance of their work?				X				
What are the main difficulties that the company faces in the area of qualification of operational workers?				X				
Do you consider that the organizational culture is open to new challenges that force you to make some changes in your mind-set, that is, change ways of working and reporting information?				X				
Do the employees positively adhere to the training actions promoted by the Company?				X			X	
Do you think that employees who are more willing to learn, follow the company's evolution, contribute to an improvement of internal processes?				X				
Does the organizational climate encourage success? Do we have a strong culture of performance and alignment with differentiating goals in place?				X				
Do you know the BSC? If not, do you consider it a tool that can improve the organization's performance?					X			
Do you think that with the implementation of the BSC it allows a higher level of commitment from the middle managers to fulfill the objectives					X			
Do you consider that the company is capable of improving the efficiency and effectiveness of internal processes?					X			



Questions	Interviewee							
	A	B	C	D	E	F	G	H
Do you consider that investing in research and innovation is important for the company to differentiate itself in the market?								X
What can you still do to continue to improve, to create value?								X
Is the company's infrastructure favorable to the development of creativity, generating the capacity to innovate and improve products?								X
Do you consider that the new products, the new ranges that the company creates, increase the customer base?								X
Does the company care about creating sustainable products?								X
Whenever a new product goes on the production line, are co-workers receptive to learning new production techniques?								X

### Appendix B. Key Replies to the Questionnaire

Interviewed	Main Answers
A—Chairman of the Board of Directors	“Although financial indicators are very important, if everything was based on these indicators we wouldn't need people, as it would be something easy to transform into artificial intelligence. Much more important than a strategy based on financial indicators, it is a strategy based on social indicators, well-being, and satisfaction of all stakeholders, be they customers, employees, or others. This is not to say that financial indicators are not very important, because in the end, these are what will indicate whether or not we are doing a good job and allow us to pay salaries at the end of the month, but a strategy based solely on in these indicators is quite dangerous”.
	“We work for leadership and, therefore, we want excellence in services, with a strong focus on creativity, innovation and high-quality standards. We want satisfied customers and exceed”.
	“We bet on talent, we look for the best professionals to join our company, we promote team spirit and the appreciation of our human resources. Honesty and transparency in the information needed by interested parties. We also have a strong commitment to environmental, social and economic responsibility.”
	“The future, similar to the path that we have been traveling, depends a lot on the commitment to the growth of the brand, the increase in the complexity and consequently the added value of the products, as well as the commitment to social and environmental responsibility. For this, there is an increasing focus on research and in the development in partnership with customers, in quality and in the search for new, more efficient processes.”
	“The implementation of the BSC would be very advantageous, as it is a tool that allows for a more effective assessment of the performance of the organization as a whole. We already have several performance evaluation maps, but a more holistic analysis could have a very positive impact on the final results. The biggest difficulty is that the implementation of the BSC requires a lot of dedication of time and organization of the entire team and even the Administration itself.”

Interviewed	Main Answers
B—Financial Director	<p>“Although we have tools for financial control and production, their analyzes are carried out individually and, therefore, we cannot determine their impact on strategic objectives. And to implement the BSC, we must be able to monitor the indicators as a whole and understand the cause and effect to see if we are performing well to meet our strategic objectives”.</p>
	<p>“We also have maps for evaluating the organization’s financial performance: every quarter we close accounts to monitor the company’s position, we maintain a high level of control over our clients’ debts to have liquidity in order to be able to be efficient in the management of monitoring the level of indebtedness, among others. With the BSC, we can further improve the results we intend to obtain in these analyses”.</p>
	<p>“Research and development require a large investment from the company and today it is crucial for us to remain competitive. The BSC can allow for a more efficient management of all resources, and, in the end, we will have better financial results and will allow more investment in these areas so that we can have innovative products”.</p>
C—Director of Management Control	<p>“Producing information is not enough in itself for the implementation of the BSC. It is also very important the commitment of the entire organization so that the processes evolve, promoting continuous improvement”. She also said, “for us this is perhaps the most difficult task. The evolution of organizational culture is crucial to implement de BSC”.</p>
	<p>“We already have control tools for the day-to-day of the company such as: monthly expense control maps against the annual budget approved by the Administration, very well-defined sales goals and their monitoring every month, permanent control of our inventories that represent a large asset value, evaluation of production performance, among other analyses”.</p>
D—Human Resources Director	<p>“For me, the BSC is undoubtedly an important tool for a company like this, which sees itself in an innovative, more sustainable strategy, with more technology. For example, good monitoring of the level of waste and improvement of its indicators is very important for the company to achieve its compromise between performance and sustainability. The link between the various perspectives and the impact that one has on the other is only possible with the implementation of the BSC”.</p>
	<p>“I recognize that the BSC is a tool that can bring many advantages, first for the daily management of work. We can understand exactly which processes are going well and which are not going as planned. We immediately managed to act and rectify the processes so as not to compromise the production process, avoiding, for example, delays in the delivery of orders, we do not compromise the defined planning, and above all we have a greater connection between people and the company’s mission. However, there may be some resistance to its implementation from the outset because it requires changes in internal communication measures (between colleagues and departments), changes in some ways of working, and performance monitoring. For the implementation of the BSC, it is essential to improve the degree of employee alignment with the strategic objectives as well as the sharing of knowledge among co-workers”.</p>
	<p>“The Human Resources Department plays a key role in the successful implementation of the BSC. We can make a strong contribution to introducing changes in the mind-set of our employees and thus having a favorable evolution of the organizational culture”.</p>

Interviewed	Main Answers
E—Production Director	<p>“I recognize that the BSC is a tool that can bring many advantages, first for the daily management of work. We can understand exactly which processes are going well and which are not going as planned. We immediately managed to act and rectify the processes so as not to compromise the production process, avoiding, for example, delays in the delivery of orders, we do not compromise the defined planning, and above all we have a greater connection between people and the company’s mission. However, there may be some resistance to its implementation from the outset because it requires changes in internal communication measures (between colleagues and departments), changes in some ways of working, and performance monitoring. For the implementation of the BSC, it is essential to improve the degree of employee alignment with the strategic objectives as well as the sharing of knowledge among co-workers.”</p>
	<p>“The implementation of the BSC will induce a higher level of commitment from the middle managers, in the evaluation of their performance, improving the efficiency in the development of the processes”.</p>
F—Commercial Director	<p>“We are already very concerned with the satisfaction of our customers, with the after-sales assistance, for example, and we already have many work tools, but we still have aspects where we can improve. The BSC is a tool that would help us a lot in this improvement. A better performance of the organization will be reflected in an improvement of our ability to work with our clients and in the acquisition of new clients”.</p>
	<p>“Improving internal communication is essential for our work to focus on prospecting our brand and attracting new customers, instead of dealing with the problems it brings us. For example, always finding justification for delays in delivering orders”.</p>
	<p>“Absolutely yes, the BSC is a strategic management tool that can allow continuous improvement of all internal processes. In a company with a high production complexity, the measurement of internal processes is essential to be able to grow.”</p>
G—Director of Quality Management and Improvement	<p>“I feel that one of the biggest difficulties is communication between departments and linking middle managers to monitoring the defined objectives. It is essential that all members of the organization are aligned with the mission of the organization so that employees understand the existence of indicators to measure their performance is good and that we can all benefit from this”.</p>
	<p>This group wants to affirm its vocation for the manufacture of high-quality parts, therefore, with the BSC we can improve the processes and the quality of our products.</p>
H—Director of Research, Innovation and Product Design	<p>“For me, creating value in products is very important for us to have a competitive company capable of capturing new customers. We already make a strong commitment to innovation, sustainability, research, however, this is a commitment that requires a lot of resources”.</p>
	<p>“For me, the BSC is a strategic management that allows us to be aligned with our main objectives. We are more aligned with our strategic objectives. Expertise creates values and the BSC is a very useful tool”.</p>

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