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AN INVESTIGATION INTO THE RELATIONSHIP BETWEEN BSC OUTCOMES AND ORGANIZATIONAL CULTURE: ASSESSING RESEARCH OPPORTUNITIES IN THE BUSINESS SECTOR

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ABSTRACT

The Balanced Scorecard, by incorporating various dimensions, provides a comprehensive perspective on organizational performance, allowing leaders to make well-informed decisions that are in harmony with long-term goals and promote enduring success. This study examines the evaluation of performance management practices through the lens of the Balanced Scorecard (BSC) methodology and its interplay with corporate culture, particularly in relation to its effects on organizational performance within private enterprises. The primary objective of this research is to develop new potential constructs that can contribute to the existing body of knowledge in management science. Employing a qualitative research approach, this study analyzes previous literature and utilizes NVivo software to identify key themes and sub-themes. The findings suggest that the identified constructs can enhance business models aimed at fostering strategic business development through human resource advancement.

KEYWORDS: Assessing, Performance, Management, Relation, Corporate Culture

INTRODUCTION

The Balanced Scorecard is a strategic management tool that provides a framework for organizations to translate their vision and strategy into a coherent set of performance measures. It encompasses multiple perspectives, including financial, customer, internal processes, and learning and growth, allowing organizations to assess their performance comprehensively. By integrating these diverse dimensions, the Balanced Scorecard facilitates a more holistic view of organizational effectiveness, enabling leaders to make informed decisions that align with long-term objectives and drive sustainable success (Anand et al., n.d.; J. Kumar et al., 2022). The concept of the Balanced Scorecard integrates the notion of "balance," indicating a state of equilibrium, with "scorecard," which denotes a method of assessment. This framework, often referred to as BSC, is instrumental in improving performance measurement systems, thereby increasing their efficiency and effectiveness, contingent upon the

availability of precise data. Organizations that implement the BSC are able to monitor their advancement and growth in a more effective manner (Hegazy et al., 2022; J. Kumar et al., 2022).

In Indonesia, private companies face various challenges that necessitate the implementation of strategic frameworks, with the Balanced Scorecard (BSC) serving as a crucial tool for translating organizational strategic objectives into measurable performance indicators, thereby ensuring the fulfilment of these strategies. The term Balanced Scorecard combines "balanced," which signifies equilibrium, and "scorecard," referring to a system of scoring. This framework, commonly abbreviated as BSC, plays a significant role in enhancing performance measurement systems, making them more efficient and effective, while also requiring accurate information. Companies that adopt the BSC can track their progress and development effectively. This methodology enables organizations to gain a holistic understanding of their performance. The Balanced Scorecard represents a significant transition from a conventional emphasis on financial metrics to a more holistic framework that underpins strategic assessment, organizational learning, and thorough evaluation of operational processes. It acts as a conduit for translating strategy and vision across multiple dimensions and viewpoints, aiming to equip managers with a broader perspective that enhances financial metrics by incorporating supplementary performance indicators (Calvin Ong & Jeyaraj, 2014; J. Kumar et al., 2022).

Furthermore, the Balanced Scorecard facilitates a shift from a traditional focus on financial metrics to a more comprehensive model that serves as a foundation for strategic review, learning, and critical evaluation of processes. The BSC functions as a translator of strategy and vision across various dimensions and perspectives, with its primary objective being to provide managers with a more comprehensive view that complements financial metrics through additional performance indicators. (<https://cdhx.gmlperformance.com/articles/pengertian-balanced-scorecard-dan-fungsinyauntuk-perusahaan>, 2024).

There exists significant ambiguity regarding the effectiveness of the Balanced Scorecard (BSC) among various stakeholders, including researchers, practitioners, executives, and managers. This uncertainty has led numerous scholars to advocate for the integration of BSC with other performance measurement frameworks, such as Total Quality Management (TQM). The objective of this study is to elucidate the current landscape of BSC research through a structured literature review that highlights the most influential BSC articles, as determined by citation metrics, while also pinpointing areas for future inquiry. The most up to-date and thorough systematic review of the evolution of BSC from 1992 to 2021, enabling readers to grasp a comprehensive overview of BSC and make informed decisions regarding its implementation. The BSC-related articles published in accounting and management journals, along with their respective publishers. Categorize the BSC literature into thematic areas to synthesize existing research, discuss the contributions of key authors, and examine



the research methodologies employed, as well as the publication. Ultimately, the gaps in the current literature and propose potential avenues for future research (Hegazy et al., 2022; J. Kumar et al., 2022).

The Balanced Scorecard (BSC) serves as a strategic management instrument that offers a structured approach for organizations to convert their vision and strategy into a unified array of performance indicators. By combining both financial and non-financial metrics, the BSC allows businesses to evaluate their performance through various lenses, such as financial outcomes, customer satisfaction, internal processes, and opportunities for learning and development. This comprehensive methodology not only improves decision-making capabilities but also ensures that organizational efforts are aligned with broader objectives, ultimately increasing the overall effectiveness and efficiency in reaching strategic goals.

The evaluation of employees can be effectively conducted using the Balanced Scorecard (BSC) framework. This approach allows for a comprehensive assessment by integrating various performance metrics, thereby providing a multidimensional view of employee contributions within the organization. The BSC framework not only focuses on financial outcomes but also emphasizes customer satisfaction, internal processes, and learning and growth, facilitating a holistic evaluation of employee performance.

Performance management refers to the systematic process of evaluating and enhancing employee performance within an organization. This approach encompasses setting clear objectives, providing ongoing feedback, and conducting formal assessments to ensure that individual contributions align with the overall goals of the organization. By fostering a culture of continuous improvement and accountability, performance management aims to optimize workforce effectiveness and drive organizational success. The term "corporate culture" refers to the collective values, beliefs, and behaviors that characterize an organization and shape its social and psychological environment. This cultural framework influences how employees interact with one another, make decisions, and approach their work, ultimately impacting overall organizational performance and employee satisfaction. Understanding and cultivating a positive corporate culture is essential for fostering collaboration, innovation, and a sense of belonging among staff members, thereby contributing to the long-term success of the organization.

This research aims to clarify the existing state of Balanced Scorecard (BSC) studies by conducting a systematic literature review that emphasizes the most significant BSC publications based on citation analysis, in addition to identifying potential avenues for further investigation. This study seeks to investigate the primary issues associated with Balanced Scorecard (BSC) performance outcomes in relation to the relevant organizational culture of companies, with the intention of enhancing corporate

performance in the future. Furthermore, the research aims to elucidate the current landscape of BSC literature through a systematic review, focusing on the most impactful publications as determined by citation analysis, while also pinpointing potential directions for future research endeavours.

The connection between the Balanced Scorecard (BSC) and management performance outcomes, especially regarding the development of corporate culture, offers a significant opportunity for improving employee performance in the manufacturing and industrial sectors. This interplay highlights the necessity of utilizing strategic management frameworks like the BSC, which function not only as tools for assessing performance but also as vital components in nurturing a corporate culture that promotes elevated levels of employee engagement and productivity. By harmonizing these aspects, organizations can foster an atmosphere that supports peak performance, ultimately propelling success across their industries.

LITERATURE REVIEW

The Balanced Scorecard (BSC) is a strategic management tool that provides a framework for organizations to translate their vision and strategy into a coherent set of performance measures. By integrating financial and non-financial metrics, the BSC enables companies to assess their performance from multiple perspectives, including financial, customer, internal processes, and learning and growth. This holistic approach not only facilitates better decision-making but also aligns organizational activities with the overarching goals, thereby enhancing overall effectiveness and efficiency in achieving strategic objectives (J. Kumar et al., 2022).

Performance management is a structured methodology aimed at assessing and improving employee performance within a corporate environment. This process involves the establishment of specific objectives, the provision of regular feedback, and the execution of formal evaluations to guarantee that individual efforts are in harmony with the broader organizational aims. By cultivating an environment that emphasizes ongoing development and responsibility, performance management seeks to enhance workforce efficiency and promote the overall success of the organization (Darroch, 2005; Tabassi et al., 2019). The assessment of employees can be proficiently carried out utilizing the Balanced Scorecard (BSC) framework. This methodology enables a thorough evaluation by incorporating diverse performance indicators, thus offering a multifaceted perspective on the contributions of employees within the organization. The BSC framework extends beyond mere financial results, placing significant importance on customer satisfaction, internal operational processes, and opportunities for learning and development, which collectively support a comprehensive appraisal of employee performance (Velcu-Laitinen & Yigitbasioglu, 2012a).

Performance management is a structured methodology aimed at assessing and improving employee

performance within a corporate setting. This process involves establishing specific goals, offering continuous feedback, and executing formal evaluations to ensure that individual efforts are in harmony with the organization's overarching objectives. By promoting a culture centered on ongoing enhancement and responsibility, performance management seeks to maximize workforce efficiency and facilitate the achievement of organizational success. Concurrently, the concept of "corporate culture" encompasses the shared values, beliefs, and behaviors that define an organization and influence its social and psychological atmosphere. This cultural backdrop affects employee interactions, decision-making processes, and work approaches, thereby playing a crucial role in shaping overall organizational performance and employee morale. Recognizing and nurturing a constructive corporate culture is vital for encouraging teamwork, fostering innovation, and instilling a sense of belonging among employees, which collectively contribute to the organization's sustained success (Nirwana et al., 2023; Velcu-Laitinen & Yigitbasioglu, 2012b).

The effectiveness of the Balanced Scorecard (BSC) is contingent upon the interdependent relationships among its four perspectives. Subsequently, Kaplan and Norton (1996) introduced the BSC as a strategic management tool designed to synchronize short-term actions with long-term objectives while facilitating the communication of strategy across the organization. They subsequently developed systematic plan maps to integrate diverse perspectives, including learning and growth, internal business processes, customer relations, and financial outcomes. Over the years, they have further refined and adapted the concept to enhance its applicability and relevance (S. Kumar & Gautam, 2021).

The Corporate Ethics aspect forms the fifth component of the proposed BSC, this additional perspective from Kaplan and Norton's original BSC follows other research studies such as who added a perspective for health, safety, and environment for maintenance performance. Also, had a fifth perspective in their BSC for strategic linkages and sustainability in the case of hotels. Due to the range of services and recent corporate collapses, attention has been drawn to ethical standards accepted business profession. There are five elements which may be included in a BSC for auditing firms: learning and growth, internal business process, customers, financials, and corporate ethics. The first important component is learning and growth. The characteristics of such perspective include the assessment of the qualifications and experience of the employees in among firms. Sophisticated and detailed procedures are implemented to ensure employees perform as expected, are knowledgeable, and are presentable. Furthermore, it values the quality of its output necessitating the preparation of working papers for every engagement. Qualification of professionals is measured in terms of international certificates received, average years of audit experience, and calculating the percentages of qualified professionals relative to the less qualified ones. At the same time, measuring employees' competence may rely on factors such as awareness of the job's tasks, work quality, speed of

concluding work, following plans, continuously updating working papers, trustworthiness, behavior, self-motivation, attendance, punctuality, and appearance (Hegazy et al., 2022).

METHOD

The present study adopts a descriptive and exploratory approach. It is descriptive in nature as it outlines the performance measures employed by various firms, while it is exploratory in its examination of the practical feasibility of implementing the Balanced Scorecard (BSC) and its potential to improve audit performance and outcomes. This research specifically focuses on the phenomenon of "Balanced Scorecard proposed measures" and delves into their application within the context of business improvement (Burga & Rezania, 2017a; Tarallo et al., 2019).

This research employs a dual methodology characterized by both descriptive and exploratory elements. The descriptive aspect is evident in its detailed account of the performance metrics utilized by different organizations, whereas the exploratory component investigates the practical viability of adopting the Balanced Scorecard (BSC) and its capacity to enhance audit performance and results. The study particularly centers on the concept of "Balanced Scorecard proposed measures," exploring their implementation in the realm of business enhancement. A case study addresses technically distinctive scenarios that encompass multiple areas of interest beyond what the data alone may reveal. Employing a case study has proven to be an effective method for delving into and achieving a comprehensive analysis of performance systems within various organizations. The research methodology incorporated both semi-structured and unstructured interviews conducted at different phases of the study. The questions posed were derived from issues identified in the existing literature and were further refined through insights gained during pilot testing. Moreover, the formulation of the Balanced Scorecard (BSC) among the firms was similarly informed by both prior literature and the investigations carried out within the private sector. Unstructured interviews with the quality control manager, partners, and other employees were conducted to assess the feasibility of the proposed BSC a case study investigates unique scenarios that span various fields of interest, extending beyond the insights provided by data alone (Dev & Biswas, 2020; Vanwysberghe & Khan, 2007).

Indeed, utilizing a case study has been recognized as an effective approach for conducting an in-depth analysis of performance systems across different organizations. The research methodology included both semi-structured and unstructured interviews, which were carried out at various stages of the study. The questions formulated were based on challenges identified in the existing literature and were further refined through feedback obtained during preliminary testing. The development of the Balanced Scorecard (BSC) within the organizations was similarly guided by previous research and the findings from investigations in the private sector. Unstructured interviews with the quality control manager, partners, and other staff members were performed to evaluate the practicality of the proposed

BSC (Mishra & Dey, 2022a; Siu-Lun Ting et al., 2009; Yin, n.d.).

RESULT AND DISCUSSION

A review of existing literature reveals that the Balanced Scorecard (BSC) framework serves as a systematic approach designed to evaluate and enhance employee performance within a business environment. This framework entails the formulation of clear objectives, the provision of consistent feedback, and the execution of formal assessments to ensure that individual contributions align with the broader goals of the organization. By fostering a culture that emphasizes continuous improvement and accountability, performance management aims to boost employee productivity and support the realization of organizational aims. Additionally, the notion of "corporate culture" pertains to the collective values, beliefs, and behaviors that characterize an organization, thereby shaping its social and psychological climate.

Moreover, an examination of the current body of literature indicates that the Balanced Scorecard (BSC) framework functions as a structured methodology aimed at assessing and improving employee performance within a corporate setting. This framework involves the establishment of specific objectives, the delivery of regular feedback, and the implementation of formal evaluations to ensure that individual efforts are in harmony with the overarching objectives of the organization. By cultivating an environment that prioritizes ongoing enhancement and responsibility, performance management seeks to elevate employee efficiency and facilitate the achievement of organizational goals. Furthermore, the concept of "corporate culture" refers to the shared values, beliefs, and behaviors that define an organization, thus influencing its social and psychological atmosphere (Jorgensen, n.d.; Mishra & Dey, 2022b).

Actually, the results from data base could displays as below, the outcomes derived from the database can be illustrated as follows, concerning the evaluation through the Balanced Scorecard (BSC), the performance of management, and its connection to the corporate culture:

BSC

<Files\\aghajani-et-al-2023-an-integrative-review-of-project-portfolio-management-literature-thematic-findings-on> - § 6 references coded

[0,01% Coverage]

was the balanced score card (BSC). The BSC is based on

Reference 1 - 0,01% Coverage

balanced score card (BSC). The BSC is based on financial, customer

Reference 3 - 0,01% Coverage

primary articles commented on the BSC as relevant to PPM and

Reference 4 - 0,01% Coverage

the extension toward the sustainable BSC aimed at identifying environmental, social

Reference 5 - 0,01% Coverage

PPM augment strategy maps with BSC, as strategic maps already cover

Reference 6 - 0,01% Coverage

sustainable PPM decision-making. The BSC is highly contextual and depends

<Files\\anand-et-al-2005-balanced-scorecard-in-indian-companies> - § 3 references coded [0,01% Coverage]

Reference 1 - 0,01% Coverage

been a significant association between BSC usage and firm size based

Reference 2 - 0,01% Coverage

Mean Score

Manufacturing Service Non-BSC BSC Sector

Sector 3.73

Reference 3 - 0,01% Coverage

Score

Manufacturing Service Non-BSC BSC Sector

Sector 3.73

4

<Files\\hegazy-et-al-2020-the-balanced-scorecard-measures-that-drive-performance-evaluation-in-auditing-firms> - § 104 references coded [0,20% Coverage]

Reference 1 - 0,01% Coverage

development of a balanced scorecard (BSC) for auditing firms. A BSC

Reference 2 - 0,01% Coverage

BSC) for auditing firms. A BSC was developed providing the detailed

Reference 3 - 0,01% Coverage

auditors' opinions for the proposed BSC measures. The results suggest that

Reference 4 - 0,01% Coverage

and use of the proposed BSC measures will enhance audit firms'

Reference 5 - 0,01% Coverage

capture a full balanced scorecard (BSC). This view was also shared

Reference 6 - 0,01% Coverage

lacks valid constructs for the BSC and focuses too much on

Reference 7 - 0,01% Coverage

planning (ex-ante) with the BSC and not sufficiently on evaluation

Reference 8 - 0,01% Coverage

for additional research into the BSC design and implementation in various

Reference 9 - 0,01% Coverage

studies covering 20 years of BSC design and application where none

Reference 10 - 0,01% Coverage

measurement approach such as the BSC. As the BSC is a

Reference 11 - 0,01% Coverage

as the BSC. As the BSC is a flexible measurement tool

Reference 12 - 0,01% Coverage

firms can benefit from a BSC. The current research develops a

Reference 13 - 0,01% Coverage

The current research develops a BSC framework, along with its related

PERFORMANCE MANAGEMENT:

<Files\\aghajani-et-al-2023-an-integrative-review-of-project-portfolio-management-literature-thematic-findings-on> - § 1 reference coded
[0,01% Coverage]

Reference 1 - 0,01% Coverage

International Journal of Productivity and Performance Management, 59(3), 229–254.
Aras

<Files\\anand-et-al-2005-balanced-scorecard-in-indian-companies> - § 13 references coded [0,22% Coverage]

Reference 1 - 0,02% Coverage

pricing mechanism are the other performance management tools used by the Indian

Reference 2 - 0,02% Coverage

of a firm. Thus, the performance management systems should have strategic focus

Reference 3 - 0,02% Coverage

firms have used these contemporary performance management tools to overcome the limitations

The finding base on literature review of the main theme firms Performance management for business improvement, BSC tools and impact to increase the Corporate Culture would display figure 1 below. Moreover, the results derived from a comprehensive literature review concerning the primary theme of performance management in firms, particularly in relation to business improvement, the utilization of Balanced Scorecard (BSC) tools, and their influence on enhancing corporate culture, are illustrated:

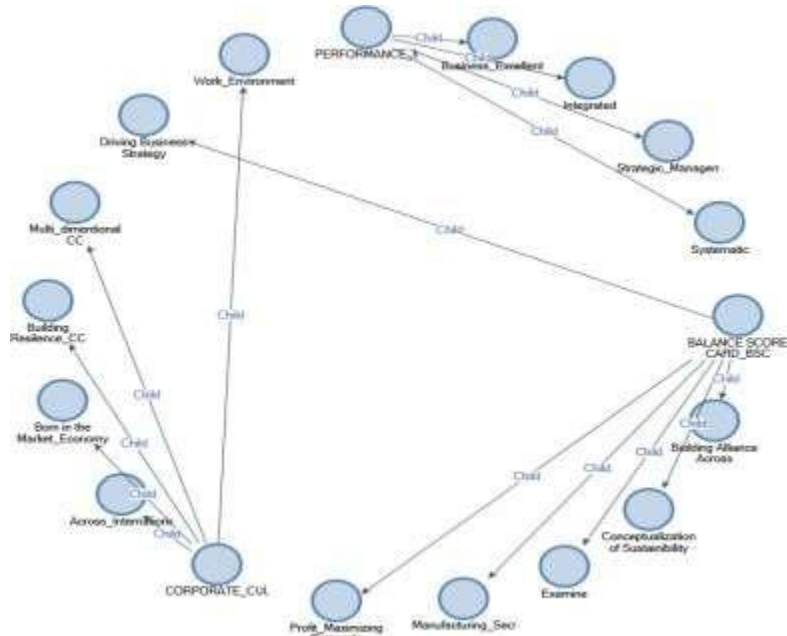


Figure 1. Performance, BSC tools and impact to increase the Corporate Culture

Indeed, the previous research that supported the finding of main themes pertain seven manuscripts between (1991 until 2024) years. As follow figure 2 below:

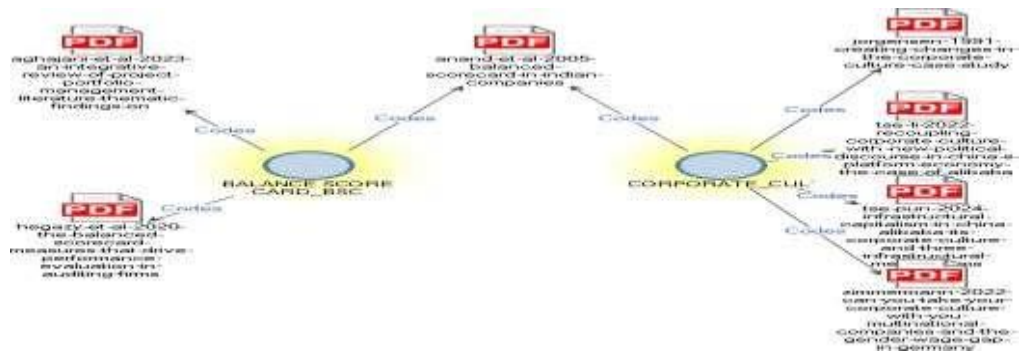


Figure 2. The previous research that supported literature review

Importantly, the manufacturing sub themes from the main theme of BSC could display in figure 3 below, that yield from text search query result preview action. The sub-themes related to manufacturing, derived from the primary theme of the Balanced Scorecard (BSC), are illustrated in Figure 3 below, which results from the preview action of the text search query.

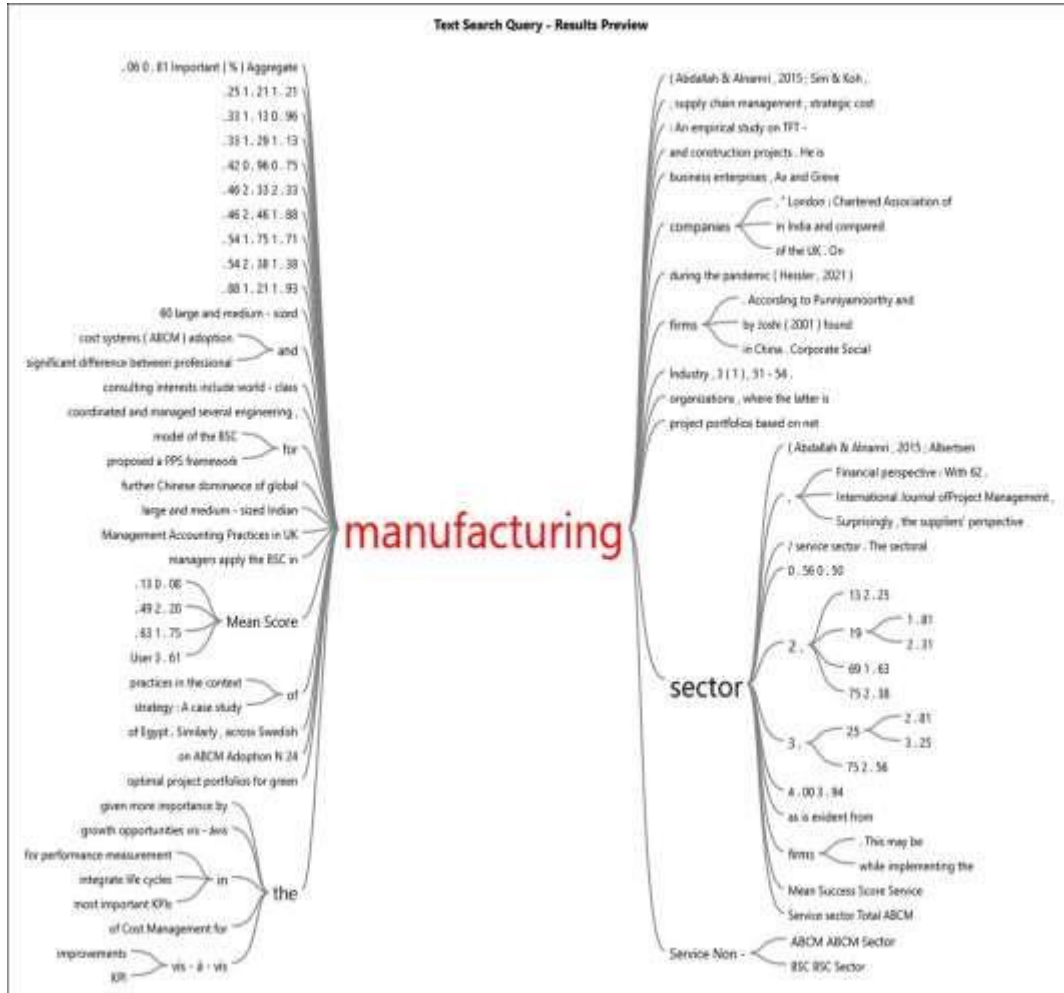


Figure 3. The manufacturing sub themes from the main theme of BSC

The prominent sub-sub themes from sub theme manufacturing include; many sector industries in the business improvement in the world, supply chain management, the strategic cost, among business enterprises, optimal project portfolio, pursue well organization improvement, dominant of global and managers apply. The key sub-sub themes emerging from the sub-theme of manufacturing encompass various industrial sectors that contribute to global business enhancement, effective supply chain management, strategic cost considerations among enterprises, the optimization of project portfolios, the pursuit of organizational improvement, and the influence of global dynamics as applied by managers.

The evaluation of production enhancement is performed using the Balanced Scorecard (BSC) methodology, which acts as a systematic framework for assessing improvements in production

processes. This methodology enables a thorough analysis of production advancements by ensuring that multiple performance indicators are meticulously examined and considered. By employing the BSC approach, organizations can effectively gauge the impact of their production enhancements, thereby facilitating informed decision-making and strategic planning (Burga & Rezanian, 2017b; Ebneyamini & Sadeghi Moghadam, 2018).

The primary sub-sub themes that arise from the broader theme of manufacturing include a range of industrial sectors that play a pivotal role in the advancement of global business, the efficient management of supply chains, strategic cost analysis within organizations, the optimization of project portfolios, the continuous pursuit of organizational excellence, and the effects of global trends as interpreted by management professionals. The assessment of production improvements is conducted through the Balanced Scorecard (BSC) framework, which serves as a comprehensive tool for evaluating enhancements in production methodologies. This framework allows for an in-depth examination of production progress by ensuring that various performance metrics are carefully analyzed and taken into account. By utilizing the BSC methodology, organizations can accurately measure the effects of their production improvements, thus supporting informed decision-making and effective strategic planning.

In relation between BSC and have the outcome of management performance that would building the corporate culture was very interesting one to impact the best employee performance among corporate across the manufacturing and industries. The interplay between the Balanced Scorecard (BSC) and management performance outcomes, especially regarding the cultivation of corporate culture, offers a fascinating perspective on improving employee performance across manufacturing and industrial sectors. This relationship underscores the significance of integrating strategic management tools like the BSC to not only measure performance but also to actively shape a corporate culture that promotes optimal employee engagement and productivity (Rashid et al., 2019). The hint for corporate culture exploration could display Figure 4 as below:

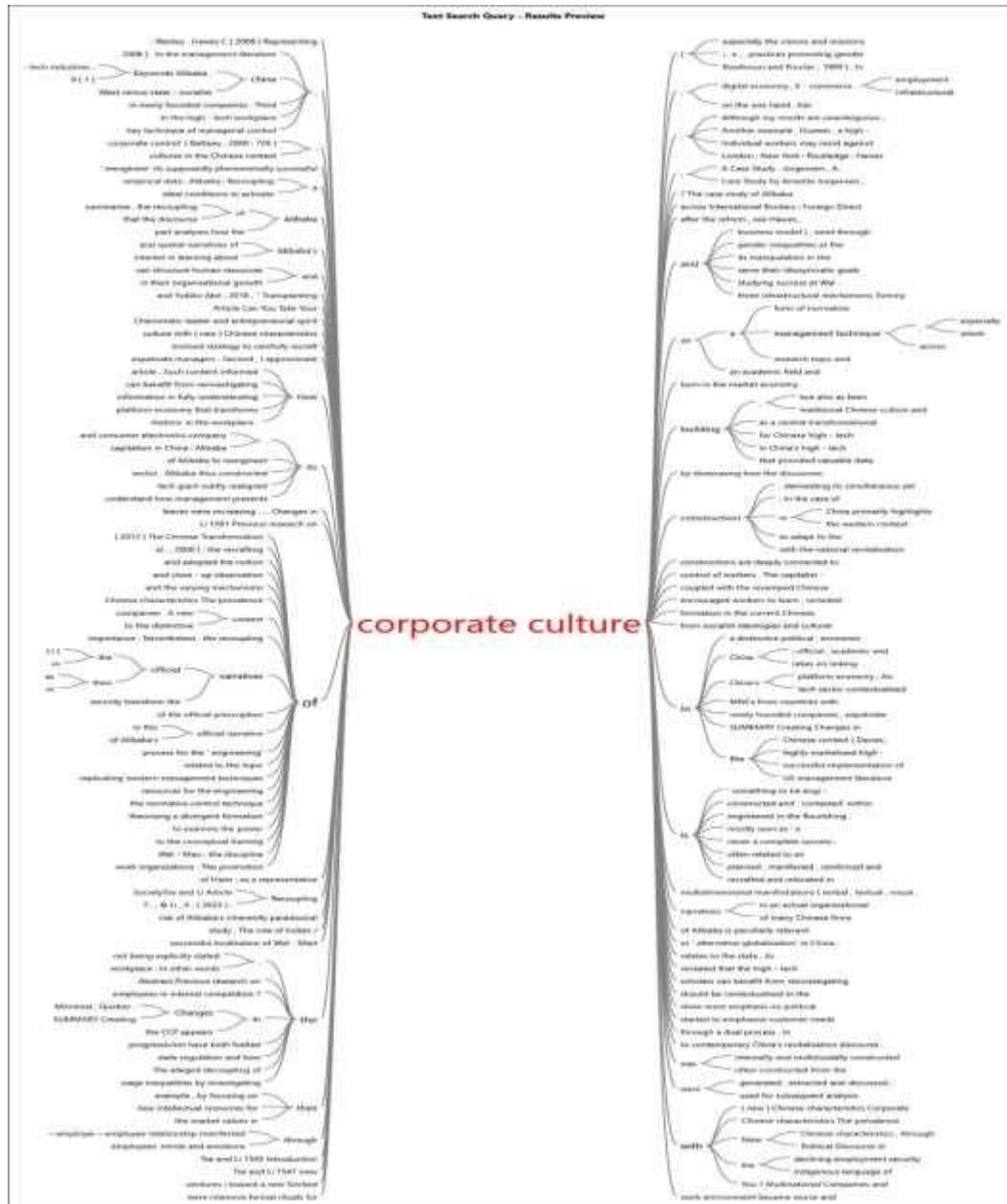


Figure 4. The main theme Corporate Culture among firms

The sub themes from the main themes about corporate culture pertain; Across International Border, born in the Market Economy, Building Resilience, Multidimensional CC, and Work Environment. To evolved relation and improvement for the corporate culture to pursue the management performance was very important to addressed many factors like; Across International Border, born in the Market

Economy, Building Resilience, Multidimensional CC, and Work Environment. The sub-themes associated with the overarching themes of corporate culture encompass elements such as International Borders, the Origins of Market Economy, the Development of Resilience, Multidimensional Corporate Culture, and the Work Environment. To enhance relationships and facilitate improvements in corporate culture aimed at elevating management performance, it is crucial to consider a range of factors, including those linked to International Borders, Market Economy Origins, Resilience Development, Multidimensional Corporate Culture, and the Work Environment (Dai et al., 2020; Turnbull et al., 2021; Zhang et al., 2022).

CONCLUSION

Performance management represents a systematic approach designed to evaluate and enhance employee productivity within a business environment. This approach entails the formulation of clear objectives, the provision of ongoing feedback, and the implementation of formal assessments to ensure that individual contributions align with the broader goals of the organization. By fostering a culture that emphasizes continuous improvement and accountability, performance management aims to optimize workforce effectiveness and support the attainment of organizational success. Simultaneously, the notion of "corporate culture" refers to the collective values, beliefs, and behaviors that characterize an organization and shape its social and psychological climate.

Performance management is a structured methodology aimed at assessing and improving employee efficiency in a corporate setting. This methodology involves establishing specific goals, offering regular feedback, and conducting formal evaluations to guarantee that individual efforts are in harmony with the overarching objectives of the organization. By cultivating an environment that prioritizes ongoing development and responsibility, performance management seeks to enhance workforce productivity and facilitate the achievement of organizational objectives. Concurrently, the concept of "corporate culture" encompasses the shared values, beliefs, and behaviors that define an organization and influence its social and psychological atmosphere.

Moreover, this cultural framework significantly influences employee interactions, decision-making, and work methodologies, thereby playing an essential role in determining overall organizational performance and employee satisfaction. Acknowledging and cultivating a positive corporate culture is crucial for promoting collaboration, encouraging innovation, and creating a sense of belonging among employees, all of which are integral to the long-term success of the organization

Furthermore, this cultural framework profoundly impacts the ways in which employees engage with one another, make decisions, and approach their work processes, thus serving a crucial function in shaping both the overall performance of the organization and the satisfaction levels of its employees.

Additionally, this cultural framework significantly influences the interactions among employees, their decision-making processes, and their approaches to work tasks, thereby playing an essential role in determining both the organization's overall performance and the satisfaction of its workforce.

The sub-themes associated with manufacturing, which emerge from the overarching theme of the Balanced Scorecard (BSC), are depicted in Figure 3 above, a representation that arises from the preview action of the text search query results. Moreover, the sub-themes related to manufacturing, which stem from the primary theme of the Balanced Scorecard (BSC), this illustration is derived from the preliminary analysis of the results obtained from the text search query.

Notably, the key sub-sub themes identified within the broader theme of manufacturing highlight the diverse industrial sectors that play a crucial role in advancing global business practices. These themes include the importance of efficient supply chain management, the strategic evaluation of costs across different enterprises, the optimization of project portfolios, and the ongoing pursuit of organizational improvement. Additionally, the impact of global dynamics on managerial practices is a significant aspect of this discourse, illustrating how managers navigate and apply these elements in a competitive landscape.

Underpinned the overarching theme of manufacturing encompasses several critical subsub themes that significantly contribute to the evolution of global commerce. These themes include diverse industrial sectors that are essential for the progression of international business, the adept management of supply chains, the strategic analysis of costs within organizations, the optimization of project portfolios, the relentless pursuit of excellence within organizations, and the influence of global trends as perceived by management professionals. The evaluation of enhancements in production processes is facilitated by the Balanced Scorecard (BSC) framework, which acts as a holistic instrument for assessing advancements in production techniques. This framework enables a thorough investigation of production developments by ensuring that a variety of performance indicators are meticulously analyzed and considered. By employing the BSC approach, organizations can effectively gauge the impact of their production improvements, thereby fostering informed decision-making and robust strategic planning.

The relationship between the Balanced Scorecard (BSC) and management performance outcomes, particularly in the context of fostering corporate culture, presents a compelling avenue for enhancing employee performance within the manufacturing and industrial sectors. This dynamic illustrates the importance of employing strategic management frameworks such as the BSC, which not only serve as metrics for performance evaluation but also play a crucial role in cultivating a corporate culture that encourages high levels of employee engagement and productivity. By integrating these elements,

organizations can create an environment conducive to optimal performance, thereby driving overall success in their respective industries. The sub-themes derived from the primary themes concerning corporate culture include aspects such as Cross-Border Operations, Market Economy Origins, Resilience in Corporate Culture, Multi-Dimensional Corporate Culture, and Work Environment.

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Declaration of conflicting interests

The scholar declared no potential conflicts of interest with respect to the investigated, authorship, publication within this manuscript.

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