

Developing Strategic Planning Through Organizational Performance: A Qualitative Balanced Scorecard Analysis Based on Secondary Data

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Abstract

Strategic planning is a critical process that enables organizations to align their goals with performance outcomes in a dynamic operational environment. This study explores how strategic planning can be developed through organizational performance evaluation using the Balanced Scorecard (BSC) framework. Employing a qualitative approach based on secondary data analysis, the research investigates the strategic relevance of four BSC perspectives—financial, customer, internal business processes, and learning and growth—by examining organizational reports, performance audits, and planning documents. Findings indicate that while the financial and internal business process perspectives are well-integrated into strategic decision-making, the learning and growth perspective remains underutilized. The results highlight the value of secondary data in extracting actionable insights and underscore the importance of a balanced approach to performance evaluation. This study contributes to the literature by demonstrating how the BSC can be applied qualitatively to support strategic development without the need for primary data collection.

Keywords: Strategic planning, performance evaluation, Balanced Scorecard, qualitative research, secondary data analysis.

Introduction

In today's dynamic and competitive business environment, strategic planning plays a crucial role in aligning organizational goals with performance outcomes (Surbakti et al., 2022). Effective strategic planning enables organizations to anticipate environmental changes, optimize resource allocation, and ensure long-term sustainability (Khoirudin et al., 2021). However, the success of strategic planning largely depends on how well organizational performance is evaluated and integrated into the decision-making process (F. M. Dewadi, 2022). One of the most comprehensive frameworks for performance evaluation is the Balanced Scorecard (BSC), which incorporates both financial and non-financial indicators across four key perspectives: financial, customer, internal business processes, and learning and growth (F. Dewadi et al., 2016). Originally developed by Kaplan and Norton, the BSC has evolved into a strategic management tool that not only monitors performance but also guides strategy formulation and execution (F. M. Dewadi, 2024). This study aims to explore how strategic planning can be developed through a structured evaluation of organizational performance using the Balanced Scorecard approach (F. Dewadi & Amir, 2021). Unlike quantitative research that often relies on numerical indicators, this research adopts a qualitative methodology based on secondary data including company reports, performance audits, and other documented sources to interpret how BSC components contribute to strategic alignment and organizational improvement (F. M. Dewadi & Abduh Al-Afgani, 2021). By analyzing secondary data within a qualitative framework, this study provides in-depth insights into how organizations can leverage existing performance records to inform and refine their strategic planning processes (Nanda & Dewadi, 2024). The findings are intended to support both scholars and practitioners in understanding the practical integration of performance evaluation tools into strategic development efforts (Nanda et al., 2024).

Method

This study adopts a qualitative research approach to explore how strategic planning can be developed through organizational performance evaluation using the Balanced Scorecard (BSC) framework (F. M. Dewadi, Supriyadi, et al., 2024). The qualitative method is particularly appropriate for understanding complex organizational phenomena in depth, especially when the focus is on interpreting relationships and processes rather than measuring variables quantitatively (Dewadi, Fathan et al., 2024). The BSC framework comprising financial, customer, internal business process, and learning & growth perspectives serves as the analytical lens through which organizational performance is examined (F. M. Dewadi, 2023). The research relies exclusively on secondary data, which were collected from publicly accessible organizational documents (Kusmiwardhana et al., 2024). These include annual reports, performance audit results, strategic planning documents, and internal assessments published over a defined period (Wibowo et al., 2024). Document selection was based on relevance to the study's objectives and coverage of performance indicators aligned with the BSC dimensions (Abbas et al., 2021). By using secondary data, the study aims to extract insights without intervening directly in the organization's operational environment (Mursidah & Fartini, 2023).

Data were analyzed using qualitative content analysis (Nurmiah, A., Nunik Hasriyanti, et al., 2023). This involved an inductive coding process, where key themes and performance narratives were identified and then categorized according to the four perspectives of the BSC (Nurmiah, A., Hasriyanti, et al., 2023). This analytical approach enabled the researcher to trace how different dimensions of performance were interpreted and used to inform strategic planning (F. M. Dewadi, Milasari, et al., 2023). Patterns and consistencies across documents were used to build a narrative of how the organization aligned its strategies with performance outcomes (Yusaerah et al., 2022). To ensure the trustworthiness of the analysis, triangulation was conducted by cross-verifying findings across multiple document sources (Alfaris et al., 2022). The credibility of the documents was assessed based on source reliability, document authenticity, and publication consistency (Ratnadewi et al., 2023). While the results may not be generalizable in a statistical sense, they offer meaningful, transferable insights into strategic planning processes grounded in performance evaluation frameworks (F. Dewadi, Puspita, et al., 2024).

Findings and Discussion

The analysis of organizational documents revealed that the implementation of the Balanced Scorecard (BSC) played a significant role in shaping the organization's strategic planning process (Mustafa et al., 2023). Each of the four BSC perspectives financial, customer, internal business processes, and learning and growth contributed differently to strategic development (Yunus et al., 2023). From the financial perspective, performance indicators such as revenue growth, cost efficiency, and budget realization were used not only to monitor outcomes but also to refine financial targets and investment strategies (Nugroho et al., 2023).

The strategic documents consistently aligned financial priorities with long-term sustainability goals, indicating a strong financial control orientation in the planning process (Wiyono et al., 2023). From the customer perspective, the organization emphasized service quality, client satisfaction scores, and public perception metrics (Darmayani et al., 2023).

These indicators were linked directly to strategic initiatives aimed at improving service delivery and stakeholder engagement (Purnomo & Sahabuddin, 2023). Notably, performance reports highlighted gaps in customer satisfaction during specific periods, which later influenced adjustments in the organization's outreach strategies and communication policies (F. M. Dewadi, Normansyah, et al., 2023). This reflects the organization's responsiveness in translating external feedback into strategic responses (F. M. Dewadi, Pido, et al., 2023).

The internal business process perspective revealed the importance of operational efficiency and risk control in strategic decision-making (F. Dewadi, Octavianti, et al., 2023). Internal performance audits

identified recurring process bottlenecks, which were addressed through revised standard operating procedures (SOPs) and digital transformation efforts (F. M. Dewadi, Nova, et al., 2024). These internal findings formed the basis for strategic goals focused on innovation and cross-departmental integration, showing a clear linkage between internal diagnostics and strategic formulation (N et al., 2024).

Lastly, the learning and growth perspective, though less emphasized than others, still played a strategic role (F. M. Dewadi, Puspita, et al., 2024). Human capital metrics, such as training participation rates, employee satisfaction surveys, and leadership development programs, were mentioned in strategic planning documents, though often without detailed follow-up (Sugiyanto et al., n.d.). This indicates a partial integration of the learning perspective, suggesting that while the organization recognizes its importance, it has yet to institutionalize it as a driver of strategic growth (Simatupang et al., 2013). This finding aligns with previous research noting that many organizations struggle to operationalize the learning and growth dimension of the BSC (Wibowo et al., 2023).

Overall, the findings demonstrate that secondary performance data when organized through the Balanced Scorecard—can provide rich, actionable insights for strategic planning (F. M. Dewadi, Farahdiansari, et al., 2023). The organization's use of documented performance results to revise its goals and allocate resources reflects a performance-driven culture (F. M. Dewadi, Sriwahyuni, et al., 2023). However, the imbalance in emphasis across BSC dimensions suggests areas for strategic improvement, particularly in embedding learning and growth indicators more deeply into planning processes (Alfianto et al., 2023).

Conclusion

This study concludes that the Balanced Scorecard (BSC) is a valuable framework for integrating organizational performance evaluation into strategic planning, even when using secondary data sources. The qualitative analysis revealed that each BSC perspective contributed uniquely to the formulation and refinement of strategic objectives. While the financial and internal business process perspectives were well integrated into planning, the learning and growth dimension appeared underdeveloped, suggesting an opportunity for deeper organizational investment in human capital and innovation as strategic enablers.

The use of secondary data—such as annual reports, performance audits, and internal documentation—proved effective for gaining structured insights without direct intervention. This affirms the relevance of document-based qualitative methods in organizational research, particularly for assessing strategic alignment and performance-driven decision-making. However, findings also highlight the need for more balanced attention across all BSC dimensions to support a holistic strategy formulation process.

Recommendations

Organizations are encouraged to adopt a more balanced use of all four BSC perspectives in their strategic planning processes. Specifically, greater emphasis should be placed on institutionalizing the learning and growth perspective, ensuring that employee development, organizational learning, and innovation are not merely acknowledged but systematically measured and integrated into strategic priorities. Future research may benefit from combining secondary data analysis with primary data collection methods, such as interviews or focus groups, to validate document-based insights and enrich understanding of strategic intent.

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