

Administración del desempeño organizacional a través del uso del Balanced Scorecard. Caso: All Natural & Organic

Management of organizational performance through the use of a Balanced Scorecard. Case: All Natural & Organic

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Resumen

La mejora del desempeño organizacional es una constante en las empresas que buscan ser competitivas y la utilización de herramientas de gestión toma gran relevancia para mejorar dicho desempeño. El presente trabajo de investigación tiene como objetivo principal analizar los efectos de la implementación del Balanced Scorecard en el desempeño de la empresa All Natural & Organic, tomando en cuenta la formulación de estrategias y la planeación, posibilitadas por la utilización de la técnica. El Balanced Scorecard, herramienta diseñada por Norton & Kaplan (1996), sugiere que es un instrumento que ayuda a la alta gerencia a administrar las estrategias abarcando todos los planos posibles que toda empresa debe tomar en cuenta durante el desarrollo de su gestión. Los resultados de esta investigación muestran la manera en que la empresa se ha vuelto competitiva con el uso de este recurso, en el estricto sentido del desarrollo empresarial y de la mejora del desempeño.

Palabras Clave: técnica de gestión, Balanced Scorecard, desempeño organizacional, estrategia, planeación.

Abstract

The improvement of organizational performance is a constant in companies seeking to be competitive and the use of management tools takes great relevance to improve the performance. The present research work aims at analyzing the effects of the implementation of a Balanced Scorecard in the performance of the company "All Natural & Organic" taking into account strategy formulation and planning, enabled by the use of the technique. The Balanced Scorecard tool designed by Norton & Kaplan (1996), suggests that it is an instrument that helps senior management manage strategies covering all possible planes that every company should take into account during the development of their management. The results of this research show the way in which the company has become competitive with the use of this resource, in the strict sense of the business development and the performance improvement.

Key words: management technique, Balanced Scorecard, organizational performance, strategy, planning.

Fecha recepción: Febrero 2013

Fecha aceptación: Abril 2013

Introduction

Companies undergo different difficulties of all kinds throughout their development, some manage to overcome these barriers, and others have closed. Among the main factors why companies fail to develop are the administrative and commercial problems with 43% and 11% respectively (Sánchez, 2003; Palomo, 2005). So, largely, these problems are associated with internal management, so the use of administrative tools in this sense it is of great relevance (Cordero, 2011).

Referred as management tool to those instruments of support of decision, although they can be used independently (for example, the "definition of mission and vision"), they are often used to prepare the so-called techniques of management (for example, the "Strategic Plan") (Sainz de Vicuña & Olabarri, 2001).

The use of these techniques and tools brings benefits (for example, the increased flexibility and efficiency, effective knowledge management, increasing the productivity and reduce the time of market, eliminating duplication of processes and reduction of costs) for those who have employed them regardless of what have been applied (Hidalgo & Albos, 2008).

Considering the above, we propose the Balanced Scorecard (BSC) as an essential tool for the development and the improvement of organizational performance.

What is it and how it has applied the Balanced Scorecard in business?

The Balanced Scorecard (BSC) or Balanced Scorecard is a management tool that according to its creators (Norton & Kaplan, 1997), is more than a tactical or operational system for measurement serves to manage the company's strategy and not as a tool of control, considering financial and non-financial indicators to observe and analyze their performance together. Assumed that the simple analysis of financial indicators led companies to make mistakes, as are historical and financial data was necessary to introduce non-financial data to anticipate the results of the latter through the development and measurement strategies.

To Niven (2003), the Balanced Scorecard is "a carefully selected measures resulting from the strategy of the company set", ie, are the results offered strategies, which coincides with Muñiz & Monfort (2005), where mention the Balanced Scorecard is a process that translates strategic objectives into results assuming the same manner as is a system of measurement and strategic management and it also works as a communication tool. So what is the Balanced Scorecard is a tool ?, process or system? You need to know about your purpose and scope.

According to Muniz & Monfort (2005), the Balanced Scorecard enables the organization to take a holistic view of the business system of the company, communicates, executes and implements strategies for each of the goals and is an instrument that can be seen as a new style of modern and effective management.

Similarly, Martinez & Mile (2005) mention that the BSC tries to solve problems that arise in organizations that impact the performance thereof, such as non-implementation of the strategies and the latter unrelated to what the company does, it would be difficult to obtain positive results and ignorance of the cause-effect make it impossible for the administration of the company make decisions consistent with reality.

According to the above, we can say that the purpose of the BSC is to integrate the efforts of the company, meaning efforts objectives, strategies and implementation, evaluating the performance of these indicators and through either financial and nonfinancial, measure the results of the entire organization through four dimensions or perspectives (Norton & Kaplan, 1997): financial perspective, perspective customers, internal process perspective, perspective of formation and growth, that is, the BSC has defined structure and from it is possible to establish strategic objectives, indicators and implementation actions.

Financial perspective: business performance, sales levels.

Outlook clients: market segments, business units, customer satisfaction, customer acquisition.

Internal processes perspective: how to run the business and the generation of value added.

Formation and growth perspective: infrastructure that the organization must have to generate a continuous growth and improvement in the long term and includes people, processes and systems.

According to the above, one can consider the BSC as a tool used to define and guide the directions of organizational strategy showing results through performance indicators and financial nature operational nature.

However, the BSC consists not in isolation as is the case with other management tools (eg SWOT, vision, flowcharts, market research, analysis of the value chain, cost ABC, surveys), but which is composed from management tools and likewise relies on them for its implementation and evaluation, this implies that it is considered as a management technique (Aguirre, Machorro & Garcia, 2007), as a management technique is that instrument that uses other tools for processing helping the entrepreneur or manager in the decision-making process (Sainz de Vicuña & Olabarri, 2001; Madero & Peña, 2008; Lamb, 2011).

"A simple tool is a standalone application, while a technique tends to be a complete integrated solution for problems that can rely on a certain number of tools approach" (Hughes, 2007). Thus, it is appropriate to name the Balanced Scorecard as a management technique.

Once defined what is and what is not the BSC, the technique according to use, it generates benefits to organizations in their performance because they can be adopted as a management system (Marry, 2007; Antezana, 2008) since not enough to evaluate the financial factors and from these measure organizational performance, but other indicators not directly related to the finances of the company provided relevant to improve operations of the same information and implement new strategies, such is the case customer satisfaction, product quality and employee satisfaction, according to this study by Darvish, Mohammadi & Afsharpour (2012), where they intended to find a BSC relevant factors other than the financial indicators, making this technique useful in organizations.

Initially the BSC was created or at least the belief that only medium and large companies could use (Marry, 2007; Antezana, 2008) had, however, is that the universality of this instrument is perfectly applicable to SMEs (Aguirre et al., 2007; Da Costa, 2012).

Assuming that the BSC was created for large companies, some authors mention (McAdam, 2000; Rompho, 2011), that the application of this technique is not suggested in SMEs since found some problems such as the volatility of the environment in which they operate these, what makes strategies need changing constantly and that informality of the business structure does not allow per se, develop lasting strategies as well as disability and lack of management skills of people within the company, from the owners to reviewers.

Similarly, assuming that the BSC is applicable to SMEs McAdam (2000) states that these develop strategies without taking into account the resources available and that the use of the BSC eliminates that weakness, so the strategy becomes more objective; also it contributes to the generation of products and services available to the customer due to the proximity you can take with them to identify their needs, and makes the employer is better control over how the processes and develop strategy Business.

You may identify some other benefits of using this technique in SMEs. For example, Aguirre et al., (2007) state that the results of their research in a company dedicated to developing products elastomers (rubbers), showed that the implementation of the BSC provided the company a better teamwork and communication , customer intimacy and process improvement. Therefore, they ensure that this technique is helpful when working under the focus of a quality management system.

Problem Statement

The purpose of any business is to get some kind of benefit, mainly economic, regardless of the size of the organization, however, since all they achieve their management system is inadequate and it is the key factor for management performance satisfactory to all activities of the company. Consequently, having an efficient management becomes important and that is why

throughout this research raises the Balanced Scorecard as a tool that enables organizations to develop their skills and improve the performance of their duties.

Thus, the Balanced Scorecard has functioned as an instrument used not only to manage a business strategy, but the whole organization holistically (McAdam, 2000; Aguirre et al., 2007; Da Costa, 2012), supplemented by management tools for developing and operating considers tangible and intangible factors of the company through four dimensions: financial, customer, processes and learning-growth.

However, it has been found that treating the BSC has been as a management tool and that it involves is a conceptual problem since it is based administrative tools for both its preparation and for measuring the performance of organizational strategies, so that according to Sainz de Vicuña et al, (2001).; Madero et al, (2008).; Lamb (2011), can be defined as a management technique that manages and controls strategies and organizational performance, as a management technique is one that uses tools for processing and operation.

From this definition and according to the literature review, can be identified as relevant variables for managing organizational performance by using this technique (in addition to financial variables), customer satisfaction, operations of the company and the use of administrative tools, so the purpose of this research is to analyze the effects on customer satisfaction, the company operation and use of management tools to implement the Balanced Scorecard in an SME exporter of organic products.

Method

The development of this research consisted of four phases:

- ✓ Organizational Diagnosis
- ✓ Design BSC
- ✓ Implementation
- ✓ Assessment

In the first phase the aim was to assess the state or the current state of the functional areas of the company, so two diagnostic tools were used: diagnosis of export potential (IDITPyme model); which it consists of a questionnaire that covers the functional areas of the company (for example, management, innovation, business strategy, organization, planning, finance) and are evaluated using percentages to identify strong and weak areas. Similarly, strategic and functional areas of audit tool (Wheeler & Hunger, 2007), which allows a qualitative analysis of the strategic position and the internal and external environment of the organization was used.

For the second phase, was developed in collaboration with employers the mission and vision of the company, goals were set and a SWOT analysis was performed in order to develop strategies and to make way for the creation and structuring of the BSC according to the parameters established by Norton and Kaplan (1997).

The third phase consisted of implementing the actions proposed in the instrument in each of the four dimensions and for the last phase, the results through indicators of financial performance and organizational performance indicators were evaluated, as well as analysis and interpretation data qualitatively.

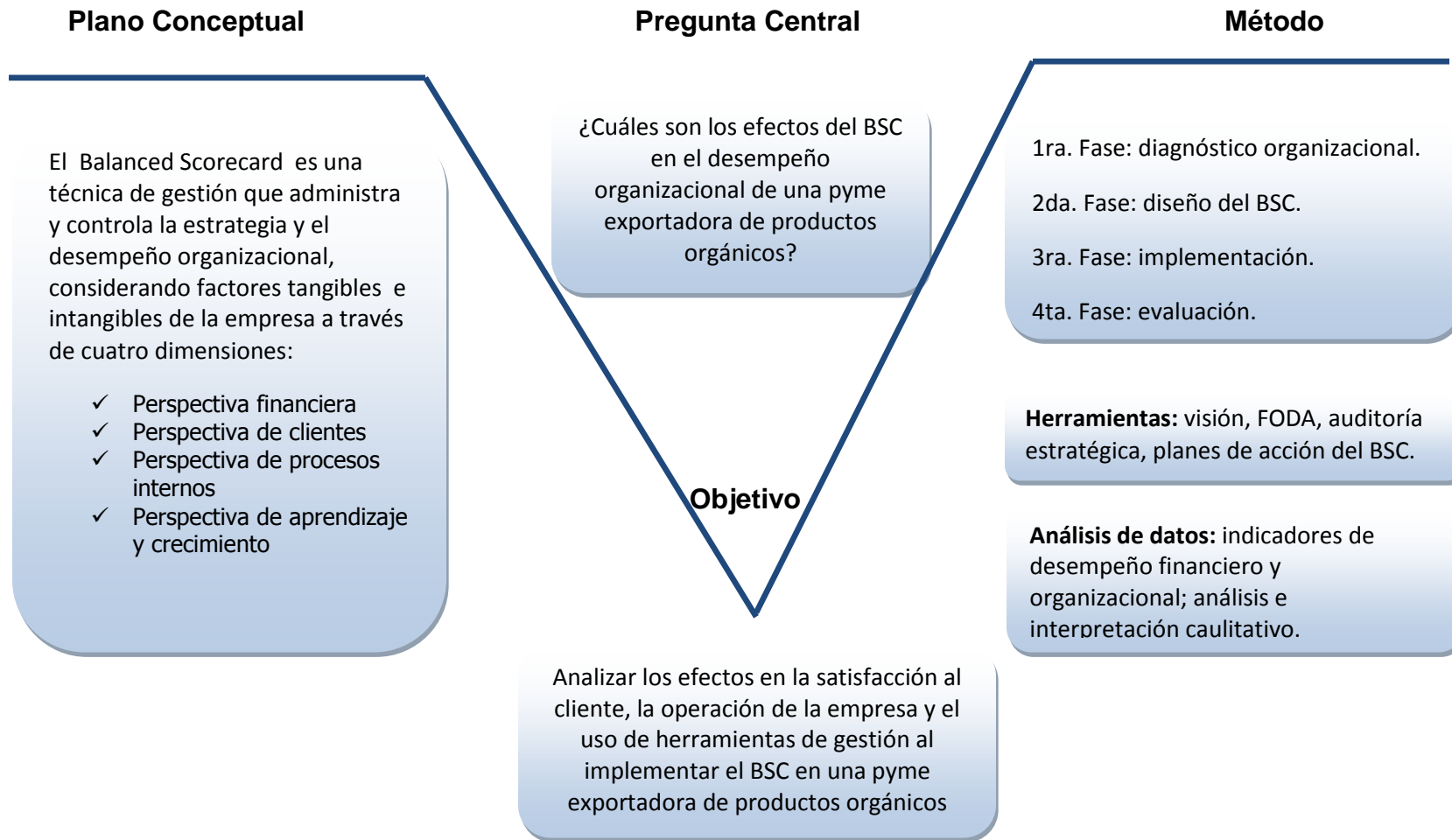


Figure 1. Design of the investigation. Vee heuristic Novak & Gowin.

Limitations. Some data on the Balanced Scorecard will be presented in subsequent pages are not included (those related to finance) for confidentiality of the company, likewise, some of the results can only be presented in an initial way, this means some indicators such as financial need longer periods for evaluation, since the company has only just over two months using this technique.

Development Case

The All Natural & Organic company, is an organization that seeks to export organic products to Europe, primarily Germany, where such products denominated in that country as "Bioprodukte" is having a great acceptance among the German population and, in general, the entire European continent.

The business idea of the company is to provide feedstock as nectars and juices to producers or manufacturers of organic products who made every effort to provide a quality product to end consumers, that is, this company is a trader between the producers of juices and nectars (the Mexican countryside) and the final recipients responsible finished product to be ready for sale and distribution in the international market.

Organizational diagnosis

According to data produced by the diagnosis can be identified that the company is lacking in administrative structure since planning is sitting on unreliable foundations not having a vision and objectives, making it difficult to develop strategies and identify the direction the organization should continue.

Although there are strengths in relation to the products offered by the company, the weaknesses in terms of planning and management methods can cause problems in the performance of it. For a clearer idea of the above argument is presented below table for strategic audit and summary diagnosis of export potential.

Encabezamiento de la Auditoría Estratégica	Análisis		
	(+) Factores	(-) Factores	Comentarios
I. Situación Actual			
A. Postura Estratégica			
Misión actual	En la misión se identifica el impacto que puede llegar a tener el negocio, mientras que en la visión, definen el tipo de empresa que quieren ser.	La misión no menciona lo que es la empresa, a qué se dedica, no lo deja claro, por su parte la visión habla más del futuro del planeta que el de la empresa.	Sería recomendable re-definir algunos puntos en la misión para que la definición de objetivos empresariales sea más concreta.
Objetivos actuales	Cuenta con objetivos para impulsar los productos nuevos.	Los objetivos son demasiado generales y no son del todo coherentes con la misión, en los específicos algunos no tienen que ver con los generales y no hay prioridades entre ellos.	Se requiere delimitar los objetivos y priorizar cada uno de ellos para que correspondan con lo establecido en la misión y visión o estructurar desde esta parte.
Estrategias actuales	Ser proveedores de materia prima para compañías importadoras, principalmente en Europa.	No hay una estructura sólida en los objetivos, por lo tanto no hay estrategias.	Desarrollo de planeación estratégica, con base a objetivos.
Políticas actuales	Definidas aquellas que tienen que ver con el proceso de exportación. Y proceso de compra-venta solo al contado.		Puede ser un punto crítico si deciden vender a crédito o si no se establecen en la planta de producción.
Análisis FODA			
II. Gobierno Corporativo			
A. Junta Directiva	Bien definida y conformada por familiares quienes conocen su jurisdicción dentro del negocio.		
B. Administración de Alto Nivel	Conformada por dos socios y se tienen claras las funciones de cada uno de ellos	Les falta realizar planes para el desarrollo del negocio.	
III. Ambiente Externo			
A. Ambiente Social	La aceptación de los productos que se pretenden ofrecer son bien aceptados por el mercado meta, no existen barreras comerciales ni culturales para los productos.	El mercado en México y Latinoamérica está en etapa de gestación para estos productos. En un futuro sería viable, no por el momento.	
B. Ambiente Industrial	Actualmente aun son pocos los productores en esta industria, por lo que se tiene la oportunidad de posicionarse rápidamente.	Es difícil encontrar productores en la región y el país que cumplan con las certificaciones de productos orgánicos.	

IV. Ambiente Interno			
A. Estructura Corporativa	Visión a futuro de la estructura de la empresa.		
B. Cultura Corporativa	Buena visión del negocio, conocimientos administrativos y experiencia en exportaciones.	Deficiencias en la planeación.	Definir planes para el negocio.
C. Recursos Corporativos	Capacidad instalada y capital suficientes.	Dificultad para conseguir proveedores.	No ha sido exhaustiva la búsqueda de proveedores por parte de los socios o el encargado de la comercialización.
1. Marketing	Desarrollo inicial en cuanto a imagen y productos. Estudio de mercado y plan de exportación del mosto de agave.	No hay evidencia de planes en esta área, sólo un estudio de mercado.	
2. Finanzas	Capital suficiente para comenzar este nuevo negocio.		No hay problemas aparentes debido a que las ventas son inconstantes y no hay historial de cuentas por cobrar, lo que se vende es a contado y no ha habido financiamientos.
3. I & D		Son productos innovadores en México, más no a donde se pretenden dirigir los esfuerzos de la empresa.	
4. Operaciones y Logística	Es la parte más desarrollada de la empresa, se llevan controles y siempre se han resuelto los problemas que se han presentado de manera satisfactoria tanto en la logística de las exportaciones como en la planta de producción.	Por la misma intermitencia de las ventas los periodos de entrega del producto terminado son largos y muchas veces se depende de los tiempos de los proveedores.	Desarrollar una estrategia de ventas.
5. Recursos Humanos		Además de los dos socios, el personal que se contrata es temporal, sólo cuando hay pedidos.	
6. Sistemas de Información	Se han acercado a instituciones educativas que a través de estudios realizados para la empresa se conoce el mercado y técnicas de producción.		
V. Alternativas y Recomendaciones			
A. Áreas de Acción			Planeación Estratégica de la empresa
B. Estrategia Recomendada			El desarrollo de un Plan de negocios que integre de manera conjunta todos los estudios y elementos con los que ya cuenta la empresa.

Figure 2. Strategic and Audit functional areas. Source: own. Format Wheeler & Hunger, 2007.

ISSUE	Puntos	Max	%
ESTRATEGIA INTERNACIONAL	6	10	60.00%
PRODUCCIÓN	3	7	42.86%
PRODUCTO	4	8	50.00%
MERCADO	12	15	80.00%
DISTRIBUCIÓN	6	9	66.67%
COMUNICACIÓN	3	4	75.00%
FINANZAS	7	9	77.78%
PLANEACIÓN Y ANÁLISIS	0	11	0.00%
RECURSOS HUMANOS Y ORGANIZACIÓN	0	11	0.00%
MONITOREO Y MEJORA	3	6	50.00%
INNOVACIÓN, PROPIEDAD INTELECTUAL E INTELIGENCIA DE MERCADO	8	17	47.06%

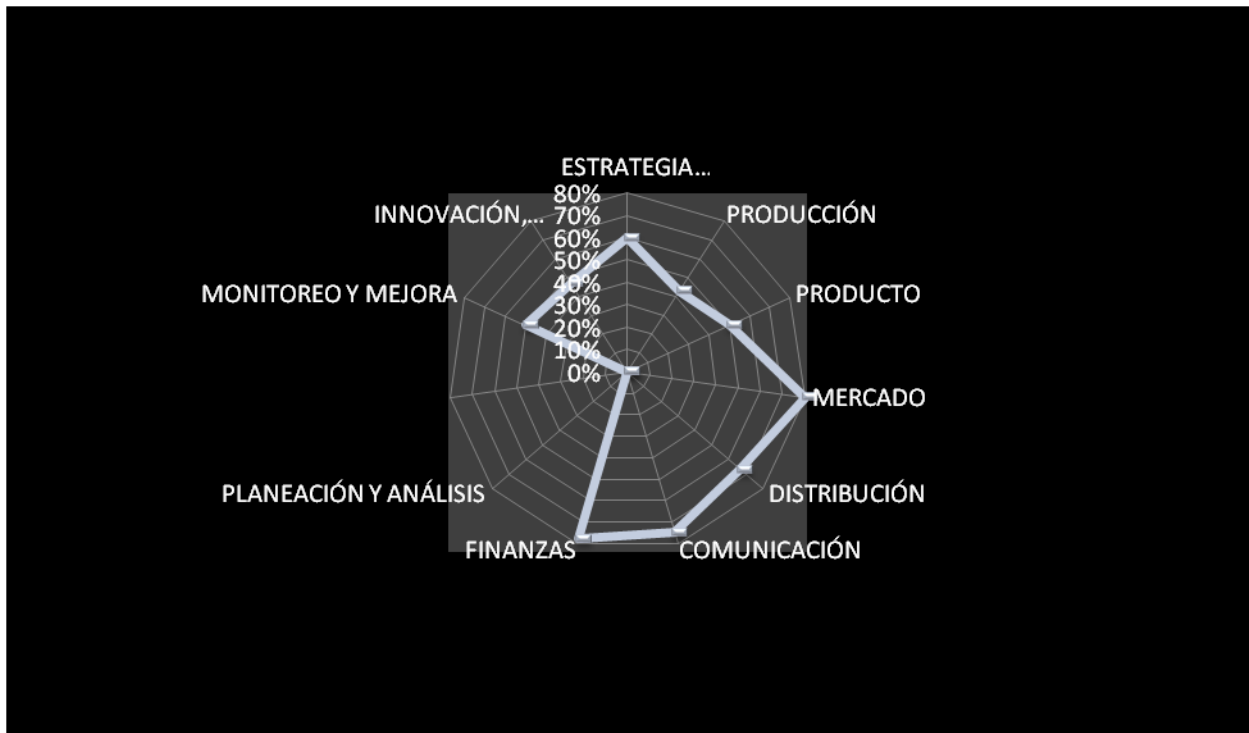


Figure 3. Diagnosis export potential. Source: own.

Design of the Balanced Scorecard

According to that detected in the diagnosis, it was necessary to use two management tools to design a Balanced Scorecard, the first was to create a strategic vision in order to establish the guidelines and directives of the organization transformed into organizational goals and the company vision proposes:

“Consolidate as a company icon in export and marketing of organic products, prompting companies engaged in the production sale and distribution of these products in the international market, working with high standards of quality in order to meet the needs of our customers ”.

In addition to creating a strategic vision for the company, a SWOT analysis was carried out to enable the development of strategies and see the resources available to the organization, this in order to have the required parameters and for designing the BSC elements.

The resulting strategies SWOT classified in two ways: the first has to do with the marketing of the product, ie, the way these will be sold and promoted and the second aimed at the management of the company using techniques and tools management to facilitate administrative business performance.

By way of context of contents of BSC, the first strategic side notes that according to Porter (1982/1987), we must focus on a niche: if the company is new developed industry needs to find small producers who are established and are in the process of innovate or develop products for competitive advantage. In this way they could make a difference without getting into issues of immediate reduction in costs or investments in specialized technologies (the latter would come later).

They need to invest in a public relations specialist trade intermediary or agent who represents the company in the country to export products and / or has specialized knowledge of food producers who might be interested in inputs offered by the company. Investing in this person involves paying for the knowledge of the

individual who will generate sales by opening and formalization of a distribution channel (Kotler, 1996).

The less common, effective and simpler the method used to coordinate the sales and distribution channel, will be more difficult to imitate for large competitors (Garrido, 2003). You need to consider what advantages could have All Natural & Organic over other companies (at least local) to build a distribution channel and sell it difficult to imitate.

The second strategic aspect focuses on improving service quality through measurement of customer satisfaction and the evaluation of product distribution processes, for which it is necessary to create and use tools performance evaluation.

Implementation of BSC

Once the essential elements, like the vision of the company and the development of strategies, we proceeded to create and implement the BSC for the company, which has to work under the scheme presented below initial way to least two periods (2 years), as to the proper functioning of this technique is necessary not to change strategies consistently over very short periods of management (McAdam, 2000; Rompho, 2011).

BALANCED SCORE CARD							
DIMENSIONES	MAPA ESTRATÉGICO	OBJETIVOS ESTRATÉGICOS	INDICADORES	IND	RES	METAS	PROGRAMAS DE ACCIÓN
Perspectiva Financiera		Rendimiento del Negocio	Contribución Marginal	C.M	\$ -		Seguimiento Semestral
			Rentabilidad Operacional	R.Op.	#DIV/0!		
			Rendimiento Sobre Ventas	R.S.V.	#DIV/0!		
		Crecimiento de Ventas	Tasa de Crecimiento	T.C.V.	#DIV/0!		Evaluar el volúmen de ventas mensualmente
Perspectiva Clientes		Satisfacción del Cliente	Encuesta	Pts.	#DIV/0!	Igual o mayor a 8 puntos	Levantar una encuesta bimestral
		Incremento de Clientes	Tasa de Crecimiento	T.C.C.	#DIV/0!	1 más cada mes	Revisión de cartera
		Preferencia de Productos	Índice de Desempeño por Producto	Análisis comparativo entre productos		Mantener un nivel equilibrado en cada uno de los productos	Programa de evaluación de la cartera de productos (causas de las preferencias y tendencias) bimestral
Perspectiva Procesos Internos		Calidad del Servicio	Checklist de Servicio	Pts.	#DIV/0!	Mantener el estándar de operación al 90%	Hacer cumplir los pasos del proceso de logística Seguimiento Postventa
Perspectiva Aprendizaje & Crecimiento		Esquema de Sueldo e Incentivos	Rangos de Venta				Evaluar el desempeño y capacitación
		Rentabilidad de los SI	Índice de Visitas en Página / Desde Otros Blogs	Análisis comparativo entre medios electrónicos		Observar que medio electrónico es más rentable de acuerdo al número de visitas	Actualización y monitoreo de página web, catálogos y muestrario del R.V.

Figure 4. Balanced Scorecard applied to the company. Source: own.

The role of the financial perspective for this case is, firstly, information, that is, its relevance is given by the monetary data it provides, but on the other hand, requires management of the company to conduct regular reviews operating costs of the business.

The prospect customers is focused on creating links value with these, so that its implementation was necessary to use a satisfaction survey transactional (Quijano, 2004), ie, for every order placed it is sent to the customer via electronic one questionnaire to measure satisfaction. This questionnaire is sent once the order has been given to avoid skewing information. When the completed questionnaire is received, the Administration analyzed to detect the anomaly, if any, and immediate care in order to solve the problem.

For this dimension, just as it was established to conduct a review using percentages to determine the preference of products by customers, allowing management to plan new costs and new production strategies.

Under the approach from the perspective of processes and as the company acts as an intermediary, the service is essential for this business, so it becomes important to maintain standards of quality for which a quality tool called checklist was implemented, establishing parameters to meet each product shipments, in order to avoid errors in the distribution and detect problems in it to know precisely the possible failure and serious to give greater service policies Company .

Finally, from the perspective of learning and growth much emphasis was put on two elements: improving the information systems of the company and the development of management knowledge of the employer.

In implementing the first had to create a proposal for redesigning the website of the company attacking some identified weaknesses like opening a sales section in the site where processes are included, times, some technical aspects of some products and vision Company, for which it was necessary to hire professionals in the industry to do the corresponding changes. Similarly, social networking missing link to the page of the company and currently are the tools of companies that tend to grow on the internet and can be used at low cost to make contact online in real time with customers. For the latter services with the Google server was hired to

appear as an option in that search engine when someone enter organic products Bioproducte, among others.

In the same vein, the employer sought training in order to upgrade administratively, specifically in the areas of planning and implementing development strategies and applied to a business plan and looking for improvement of administrative knowledge.

Rating

The assessment is based on a set of indicators for each of the dimensions, where the prospect finances will be evaluated through efficiency index first to third order, using percentages may inform management on profitability with a six months. Similarly, the costs may be assessed with the indicator marginal contribution; Finally, in this same perspective sales are to be treated with growth rates on a monthly basis.

In the perspective of customers, the main indicator is related to the satisfaction of these, so the survey is applied contains values that are measured in points. As a result of the survey, you must maintain an average above eight points bimonthly to maintain the standard of quality or satisfaction. Also, there are other indicators as the rate of customer growth and rates of product preference, the latter in order to assess product portfolio of the company and make decisions about what and how much to produce, knowing the market trend .

Similar to what happens in the customer satisfaction survey regarding the evaluation points in the process dimension, the service check list follows the same logic maintaining a standard of satisfactory operation of 90% in each of the transactions of the company.

Finally, in the dimension of learning and growth, the approach is to measure the return on marketing resources for each of the two strategic objectives; the first through ranges of sale to establish a scheme attractive for agents commissions, and the second to provide a rate of return on information systems, ie, the profitability of the company page and google server with respect to number of visits and sales generated by this channel.

Conclusions

The effects on the implementation of the Balanced Scorecard for this SME can be seen in five areas: the operational process, customer satisfaction, increased sales, the marginal contribution of knowledge generation and management tools.

The use of the check list has allowed the operating cycle of the business more efficient, as they have detected flaws in the process by allowing correct and anticipating future contingencies, ie, the tool is working as a guide which verifies that the service has been completed in each of its criteria. This situation is reflected in customer satisfaction since those who were surveyed (two so far), qualified service and goods above eight points, keeping the standard of satisfaction established. These results agree with those found by Darvish et al, (2012), which proposes that the use of BSC promotes improved customer satisfaction.; also, Aguirre et al., (2007) suggests that in addition to establishing better relationships with customers, the BSC allows to establish reliable mechanisms to maintain an improvement in the production process, as has been happening in this SME.

On the other hand, results in sales have increased by 25% and for not properly implementing business strategies, as these are at an early stage, however, this increase is because through the BSC developed other management tools that allowed the establishment of sales targets based on financial data, as the equilibrium point and the marginal contribution of each of the products portfolio, which caused it to take decisions on how, how much and to whom sell, causing this increase, but it also allowed the administration polished into their tactics regarding how to market.

For financial reporting was necessary to use the analysis tool point of balance multifactorial (PEM), which has provided the company with an overview of the costs of restructuring and support in making decisions about the behavior of each product. Currently and through the use of BSC and with support from PEM,

business administration established financial targets for profitability this last 11% longer than three percentage points being set.

Clearly the BSC in the first instance used tools for processing, since an analysis of the capabilities of the company was used and strategies developed from the SWOT, which has been adopted by the company as an instrument and mechanism for effecting its planning. In a second stage, it is clear that the BSC is a generator tool, since the implementation is many of these used as surveys, check list, the point of multifactorial balance, other operational indicators and, of course, indicators financial, as in the case of this company.

This leads us to conclude that the Balanced Scorecard is not a tool but a technique, confirming as proposed by Sainz de Vicuña & Olabbarri (2001); Madero & Peña (2008); Lamb (2011), about which implies a technique (see page 4).

However, it is also true that not all SMEs can adopt this technique and management system, so described by McAdam (2000), and Rompho, (2011), who speak about the volatile market where SMEs are developed not to carry out a lasting strategy, lack of capacity and poor management structure of the company, making it necessary for the company to adopt the BSC as a management system has strength in its structure and powers of the staff, mainly administrative. Thus, in the case of this exporting SME these aspects were assessed and some areas strengthened before implementing the technique, obtaining satisfactory results so far in organizational performance of the company.

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