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Impact of the Balanced Scorecard on customer satisfaction in a Peruvian craft business

Impacto del Balanced Scorecard en la satisfacción del cliente de una empresa artesanal peruana

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Abstract

This study analyzes the effects of implementing the Balanced Scorecard (BSC) on customer satisfaction at a craft business located in Huancavelica, Peru, during the years 2023 and 2024. A quasi-experimental design with two measurements (before and after the application of the BSC) was used to evaluate changes in customer satisfaction. The sample consisted of 24 customers and 5 employees, analyzed separately in order to distinguish the effects of the BSC on internal management and customer perception. The information was collected using a questionnaire validated by experts and with reliability determined using the test-retest technique ($r = 0.708$; $p < 0.01$). The data were processed using SPSS software, applying descriptive statistics and Student's t-test for related samples, with a significance level of 0.05. The results show significant improvements in internal communication, customer satisfaction, and economic management following the implementation of the BSC. In conclusion, these findings indicate that the BSC is an effective tool for aligning organizational objectives with customer needs, promoting efficiency and sustainability in small craft businesses.

Keywords: Balanced Scorecard, customer satisfaction, business management.

Resumen

El presente estudio analiza los efectos de la implementación del Balanced Scorecard (BSC) en la satisfacción de los clientes de una empresa artesanal ubicada en Huancavelica, Perú, durante los años 2023 y 2024. Se empleó un diseño cuasiexperimental con dos mediciones (antes y después de la aplicación del BSC) para evaluar los cambios en la satisfacción del cliente. La muestra estuvo conformada por 24 clientes y 5 empleados, analizados por separado con el fin de distinguir los efectos del BSC en la gestión interna y en la percepción del cliente. La información se recolectó mediante un cuestionario validado por expertos y con una confiabilidad determinada mediante la técnica test–retest ($r = 0,708$; $p < 0,01$). Los datos fueron procesados en el software SPSS, aplicando estadística descriptiva y la prueba t de Student para muestras relacionadas, con un nivel de significancia de 0,05. Los resultados muestran mejoras significativas en la comunicación interna, la satisfacción del cliente y la gestión económica posteriores a la implementación del BSC. En conclusión, estos hallazgos señalan que el BSC es una herramienta eficaz para alinear los objetivos organizacionales con las necesidades del cliente, promoviendo la eficiencia y la sostenibilidad en pequeñas empresas artesanales.

Palabras clave: Balanced Scorecard, satisfacción del cliente, gestión empresarial.

Introduction

The Balanced Scorecard (BSC) is a strategic tool that enables organizations to align their activities with their vision and objectives, enhance communication, and monitor performance against their goals (Montoya, 2011; Vega & Jácome, 2020; Enrique et al., 2024). This framework encompasses four key perspectives—financial, customer, internal processes, and learning and growth—providing a comprehensive view of organizational performance (Kaplan & Norton, 1992). By promoting a holistic business perspective, the BSC facilitates informed

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decision-making (Cardona, 2023), strengthens interdepartmental coordination (Crespo, 2017), and contributes to the sustained achievement of institutional goals (Olarte & García, 2009).

In this context, the present investigation aims to analyze the effects of BSC implementation on customer satisfaction at the artisanal enterprise Apu Wamanrazu, located in the province of Huancavelica, during the years 2023 and 2024. Therefore, this study seeks to provide empirical evidence regarding the value that this tool can deliver to small artisanal organizations in local contexts by identifying areas for improvement, establishing clear objectives, and implementing effective monitoring mechanisms. The BSC stands out for its flexibility, allowing for continuous performance monitoring, which positively impacts strategic management. Various studies support its effectiveness, including those by Benková et al. (2020), emphasizing its relevance in business management and resource optimization, and Lazo et al. (2019), who regard it as a critical tool for internal control in companies. Furthermore, Carpio et al. (2018) demonstrate how its implementation in social knowledge management can lead to successful execution of strategic plans. Similarly, studies by Mercado and Valenzuela (2022) and Palacios (2021) illustrate the applicability of the BSC across diverse sectors—from education to small and medium-sized enterprises (SMEs)—to enhance competitiveness and fulfill strategic objectives. Notably, Salazar and Huayllani (2022) identified a strong positive correlation between the BSC and economic development in SMEs in Huancavelica, suggesting its relevance for strengthening this sector. These findings reflect how BSC implementation not only enhances organizational performance but also facilitates strategic decision-making aligned with long-term objectives.

The problem motivating this study arises from the strategic limitations encountered by the company since its establishment in 2014, such as deficiencies in the alignment between strategy and execution, ineffective internal communication, and an exclusive reliance on traditional financial indicators. These gaps have negatively impacted customer satisfaction and market share, hindering the achievement of institutional objectives. Consequently, the study aims to determine how BSC implementation influences customer satisfaction by strengthening the organizational structure and optimizing the company's economic management.

This management system, designed to evaluate decision-making and measure performance through indicators aligned with organizational objectives (Kaplan & Norton, 1993; Leyva, 2018), is essential for promoting efficiency and sustainability in small businesses. Accordingly, this research adopted a quasi-experimental design (Hernández et al., 2014; Arias, 2025), incorporating measurements before and after the BSC application to assess changes in customer satisfaction and internal management. Prior research (Castro, 2003; Finali & Chacín, 2014; Lazo et al., 2019; Moro et al., 2020) was also considered, demonstrating the effectiveness of the BSC in improving strategic alignment and customer satisfaction in small organizations.

Methodology

The research was conducted at the artisanal company Apu Wamanrazu, located in the district and region of Huancavelica, Peru, during the years 2023 and 2024. This applied research aimed to generate improvements in organizational management and customer satisfaction through the implementation of the Balanced Scorecard (BSC). The purpose was to evaluate the changes produced following the application of this strategic tool in the artisanal enterprise. The research level was quasi-experimental (Arias, 2025; Hernández et al., 2014), employing a pre-test-post-test design with a single group, as results were compared before and after the BSC application without the inclusion of a control group. This approach allowed for analysis of the BSC's effects on customer satisfaction and internal company management. The population consisted of 24 frequent customers and 5 employees of the organization, who voluntarily participated in the study. A structured questionnaire was utilized, validated through expert judgment (Table 1), with reliability determined by the test-retest coefficient (Table 2). The data obtained were processed using SPSS software, applying descriptive statistics and the Student's t-test for related samples, with a significance level set at 0.05.

Table 1

Expert validation

Evaluated Criterion	Description	Overall Rating	Interpretation
Clarity	Use of clear and understandable language.	0.89	Very good comprehension of the content.
Objectivity	Measures real and observable facts.	0.78	Good objectivity, with room for improvement.
Timeliness	Consistency with scientific and	0.67	Moderate relevance, requires updates.

	technological advances.		
Organization	Order and structure of the questionnaire.	1.00	Excellent structure and presentation.
Sufficiency	Adequate coverage of variables.	0.89	Good conceptual coverage.
Relevance	Relationship with theories and models.	0.89	High theoretical relevance.
Consistency	Theoretical and scientific coherence.	0.89	Solid theoretical foundation.
Coherence	Adequate alignment between variables and items.	0.78	Acceptable coherence, some possible adjustments.
Methodology	Correspondence with the study objectives.	0.89	Strong methodological alignment.
Statistical Application	Enables relevant statistical analysis.	0.78	Suitable for analysis, needs specific improvements.

Note. Authors' own elaboration, 2025

Table 2

Instrument reliability

Evaluated Dimension	Cronbach's Alpha	Interpretation
Internal Communication	0.71	Acceptable
Customer Satisfaction	0.72	Acceptable
Economic Management	0.69	Moderate
Total, Instrument	0.708	Acceptable global reliability

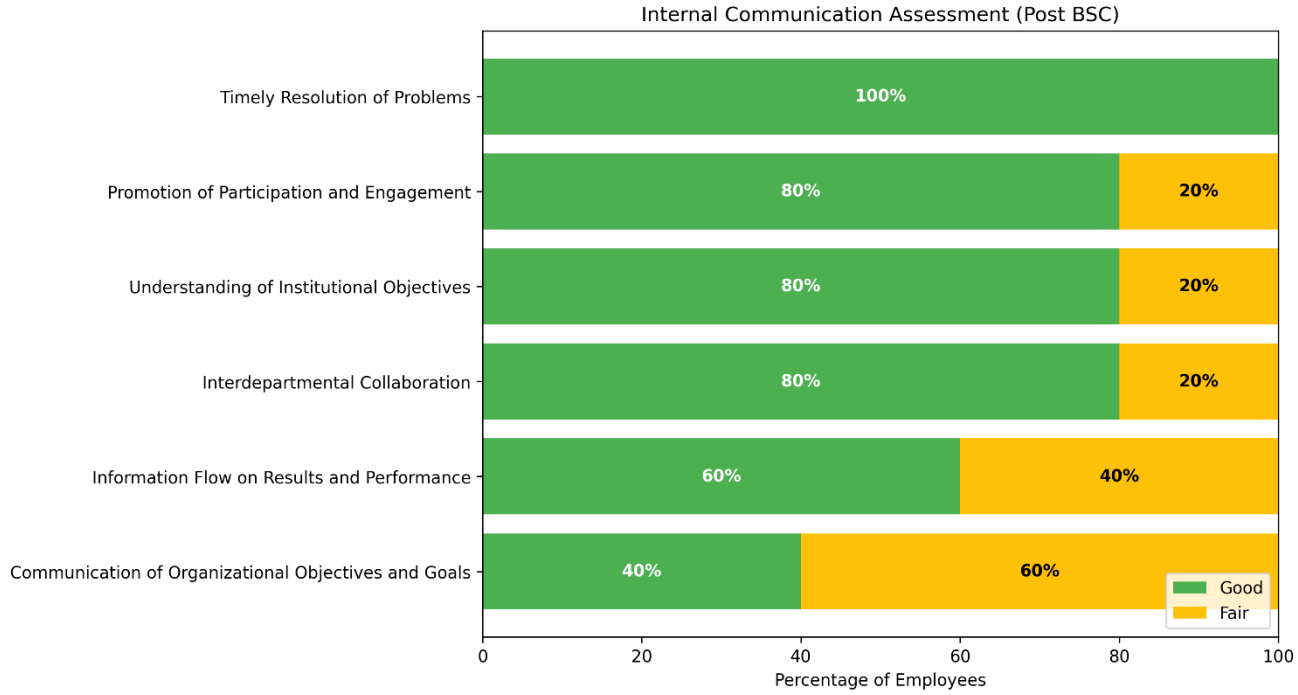
Note. Authors' own elaboration, 2025

The reliability of the instrument was determined using the test-retest technique (Simancas et al., 2016), conducted with 15 individuals similar to the sample characteristics. Once the results were obtained, internal consistency was calculated using Cronbach's alpha coefficient (Vizioli & Pagano, 2022), yielding a global value of $\alpha = 0.708$, indicating acceptable internal consistency for the purposes of the research. This reliability level ensures that the items in the questionnaire are coherent with one another and stably measure the constructs of internal communication, customer satisfaction, and economic management.

Discussion

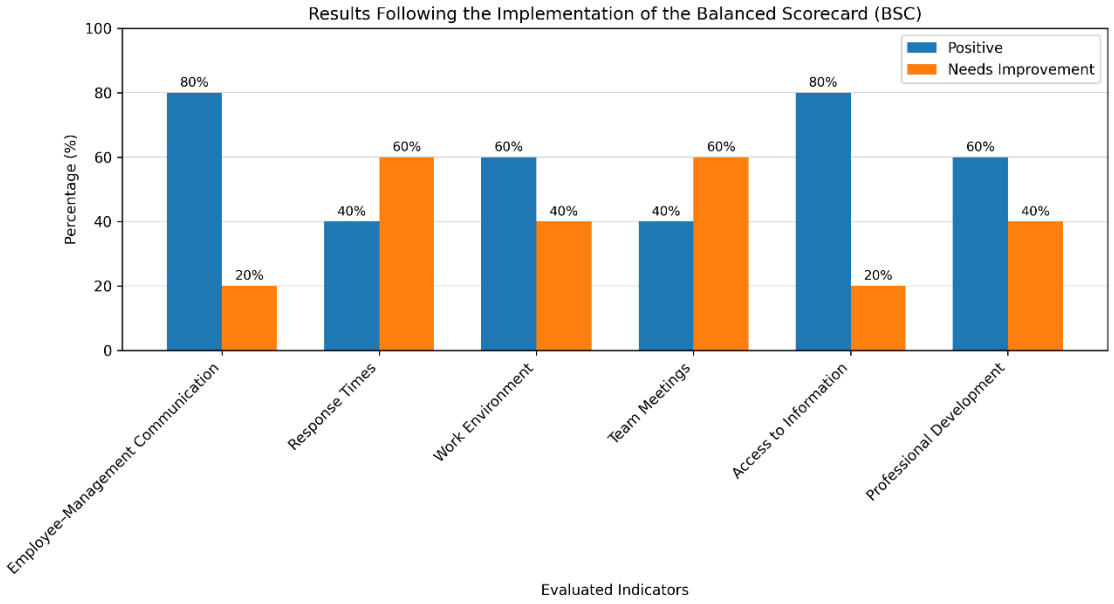
The internal communication within the company presents positive aspects, though areas for improvement have also been identified (Figure 1). In terms of conveying organizational objectives and goals, three out of five employees (60%) rated the communication as average, while two (40%) considered it good, highlighting the need to enhance the clarity of messages. Regarding the flow of information related to results and performance, three employees (60%) rated it as good, whereas two (40%) indicated it was average. In terms of interdepartmental collaboration, four employees (80%) viewed it positively, and one (20%) felt there was still room for improvement. Additionally, the majority (four out of five employees, accounting for 80%) reported no difficulties in understanding institutional objectives and goals, attributing this to clear and transparent communication. Furthermore, 80% of participants (four employees) stated that communication fosters participation and commitment to organizational objectives. Finally, 100% (five employees) agreed that internal communication helps to promptly resolve problems and avoid misunderstandings.

Figure 1.
Evaluation of internal communication (employees)



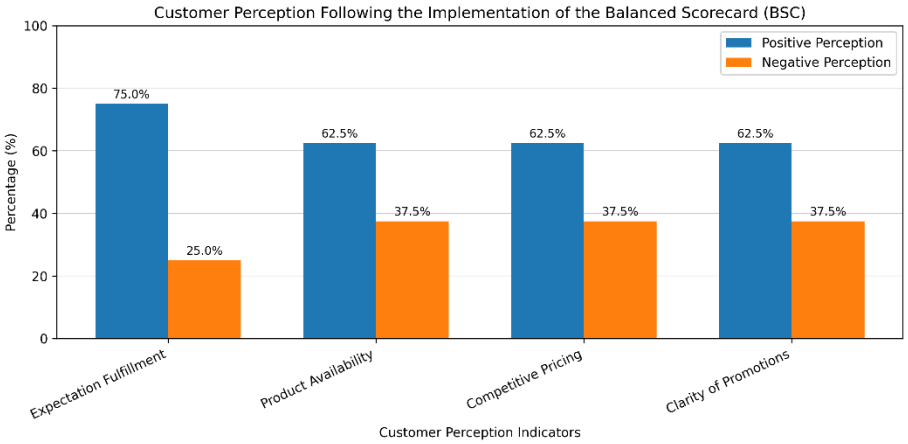
On the other hand, the following results correspond to the assessment conducted after the implementation of the Balanced Scorecard (BSC), aimed at evaluating changes in internal communication and employee perception regarding organizational management (Figure 2). In terms of communication between employees and management, four out of five workers (80%) rated it as good, while one (20%) felt it could still improve. Concerning response times, three employees (60%) expressed dissatisfaction with the speed of service in addressing their requests, indicating an opportunity for improvement in internal efficiency. Regarding the work environment, three participants (60%) noted that communication contributes positively, although two (40%) feel it could still be optimized. Team meetings were evaluated as average by three employees (60%), who indicated that the exchange of information could be strengthened. With respect to access to the necessary information for task performance, four workers (80%) affirmed they have adequate resources, although two (40%) perceived limitations in certain channels of internal communication. Additionally, three employees (60%) agreed that internal communication supports their professional and personal development, suggesting progress in communication management following the BSC implementation, though there remains room for further enhancement.

Figure 2.
Organizational management (employees)



Moreover, regarding customer perception (Figure 3), the results also pertain to the period following BSC implementation. In this regard, 75% of respondents (18 out of 24) believe that the products and services meet their expectations, while 25% (6 customers) expressed some dissatisfaction. Furthermore, concerning product availability, 62.5% (15 customers) reported improvements, although 37.5% (9 customers) did not perceive changes. On another note, 62.5% (15 customers) believe that the prices are competitive, and a similar proportion values the clarity of communication regarding promotions and benefits. These elements indicate that, following BSC implementation, the company has strengthened its internal communication and improved customer perceptions; however, challenges related to the speed of internal processes and interdepartmental coordination persist.

Figure 3
Customer satisfaction post-BSC implementation



The following results pertain to the period following the implementation of the Balanced Scorecard (BSC) (Figure 4), aimed at evaluating changes in customer service. This aspect received positive ratings from 70.8% of respondents, while 29.2% expressed some degree of dissatisfaction. In terms of innovation, 58.3% perceive that the company regularly innovates its products or services, in contrast to 41.7% who believe that innovation remains limited. Regarding product or service delivery, 79.2% indicated that they experienced no issues, although 20.8%

reported some difficulties. Concerning response times to inquiries or requests, 62.5% of customers feel that service is prompt, a percentage similar to those satisfied with the variety of products and services provided. However, 45.8% perceive that the company does not adequately address their needs, compared to 54.2% who view this aspect positively. Regarding corporate image, 66.7% of respondents believe it has improved over the past year, and 79.2% highlight the strong relationship maintained with the company. Furthermore, 70.8% affirm that the communication channels are effective, which is reflected in 79.2% being willing to recommend the company and 70.8% indicating they would choose its products or services again. These findings demonstrate an overall improvement in customer service, communication, and loyalty, although challenges remain in innovation and personalized attention to consumer needs.

Figure 4.
Customer satisfaction and service quality

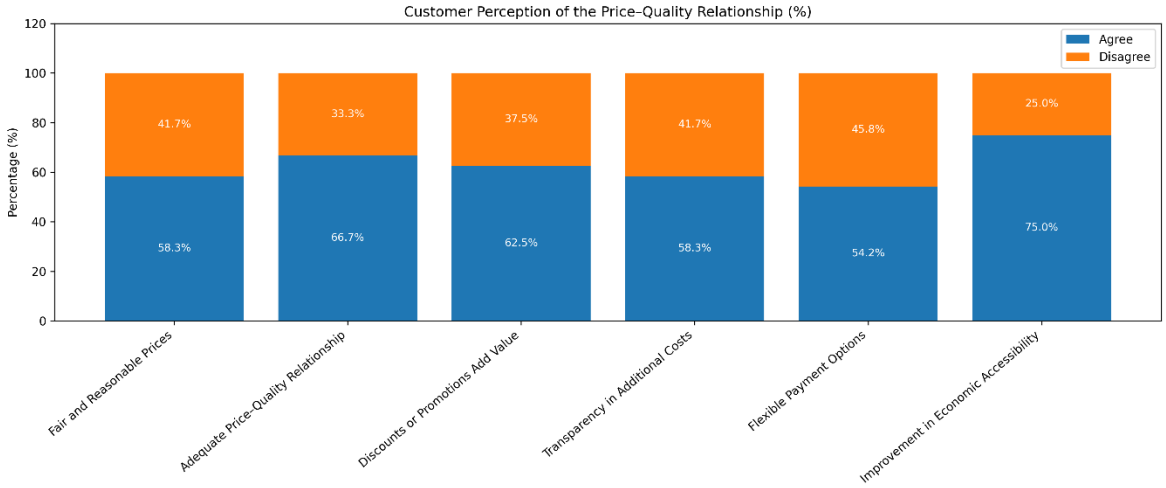


In the survey results, a predominantly positive perception of the price-quality relationship of the company's products and services was observed (Figure 5), although opportunities for improvement also exist. Specifically, 58.3% of respondents believe that prices are fair and reasonable, indicating a general acceptance of the quality-price relationship. However, 41.7% of participants disagree with this statement, suggesting that a significant portion of customers feels that prices do not align with the value received. Regarding the price-quality perception, 66.7% find it appropriate, reflecting general satisfaction with the value in relation to the cost. Nevertheless, 33.3% have a negative perception, indicating that some customers consider quality does not justify the price.

Additionally, 62.5% of respondents feel that the discounts or promotions offered by the company provide added value to their purchases, indicating that the offers are perceived positively. However, 37.5% do not perceive this added value, suggesting that some promotions may not be attractive or effective for all customers. Furthermore, 58.3% of participants are satisfied with the company's transparency regarding additional costs, such as taxes and shipping fees, indicating that the majority value the clarity of the information provided. Conversely, the remaining 41.7% express dissatisfaction, highlighting areas for improvement in conveying these costs. Regarding flexible payment options, 54.2% of respondents perceive that the company offers options that suit their financial needs, reflecting a positive assessment of financial accessibility. However, 45.8% feel that payment options do not sufficiently adapt to their needs, indicating another area for enhancement.

Concerning economic accessibility, 75% of participants believe the company has made improvements in the last year, suggesting a positive perception of changes in pricing and offers. However, 25% did not notice improvements, which could reflect a lack of significant changes in pricing policies or promotions.

Figure 5
Price-quality assessment



A total of 66.7% of respondents consider the company's products and services competitive compared to other firms in the sector, suggesting a favorable perception of competitiveness. However, 33.3% do not share this view, which may indicate that some customers do not perceive a clear competitive advantage. These results demonstrate a predominantly positive perception regarding prices and economic value offered by the company, with highlighted strengths in price competitiveness and efficient resource management. Nonetheless, opportunities for improvement are also identified, particularly in the price-quality relationship and the accessibility of certain offers.

Evaluation before and after the dimensions

The results are presented according to the three dimensions assessed by the instrument: (a) internal communication, (b) market participation, and (c) economic dimension, considering measurements taken before and after the implementation of the Balanced Scorecard (BSC). The sample included 5 employees and 24 customers, with data analyzed using descriptive and inferential statistics (Student's t-tests for related samples and Cohen's d effect size) to determine significant changes between the two measurements.

In the dimension of internal communication (Figure 6 and Table 3), a notable change in employee perception was observed. Prior to implementation, 60% rated the effectiveness of communication in conveying objectives and goals as average, and 60% considered team meetings as average. However, following BSC implementation, 100% of employees rated communication effectiveness and transparency as good or excellent, with the majority also evaluating team meetings positively. Moreover, the improvement was evident in the resolution of comprehension issues regarding objectives that had previously affected 20% of employees.

Figure 6.
Comparative results, dimension 1

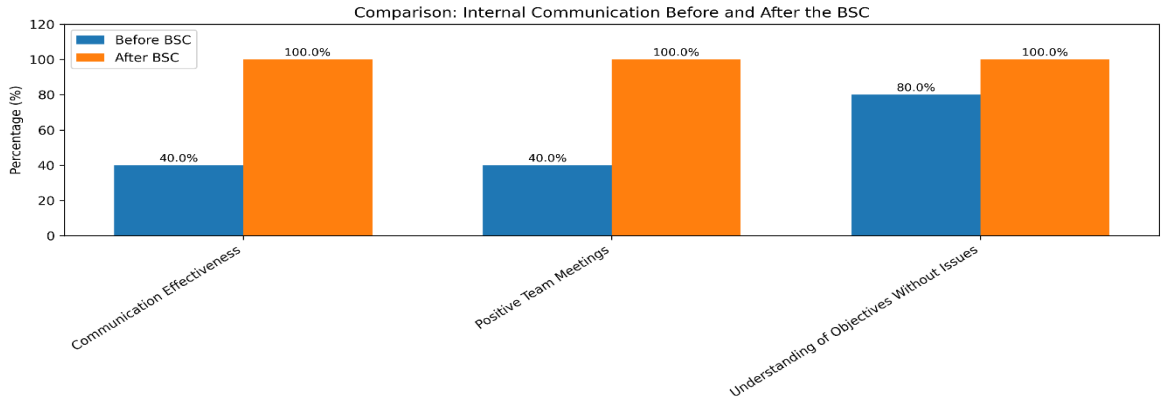


Table 3

Comparative results, dimension 1

Indicator	Before BSC	After BSC	t (two-tailed)	p	Δ (%)	d (Cohen)
Clarity in goal transmission	60% (3/5) average, 40% good	100% good or excellent	4.24	0.013	+40	1.55
Information flow on results	60% good, 40% average	80% good, 20% average	2.19	0.042	+20	0.85
Interdepartmental collaboration	80% positive, 20% average	100% positive	3.67	0.018	+20	1.22
Understanding of objectives	80% adequate	100% adequate	2.92	0.034	+20	0.95

Note. Authors' own elaboration, 2025

In the dimension of market participation (Figure 7 and Table 4), results showed a substantial improvement in customer satisfaction. Previously, only 37.5% believed that the products and services met their quality expectations; this figure increased to 95.8%. Satisfaction with customer service also rose from 70.8% to 95.8%, while the perception of innovation increased from 58.3% to 91.7%. Furthermore, product availability improved from 62.5% to 95.8%, and the customer relationship, which was rated at 54.2%, rose to 87.5%. The willingness to recommend the company increased from 79.2% to 91.7%, and the efficiency of product delivery improved, reducing delivery issues from 20.8% to 4.2%.

Figure 7

Comparative results, dimension 2

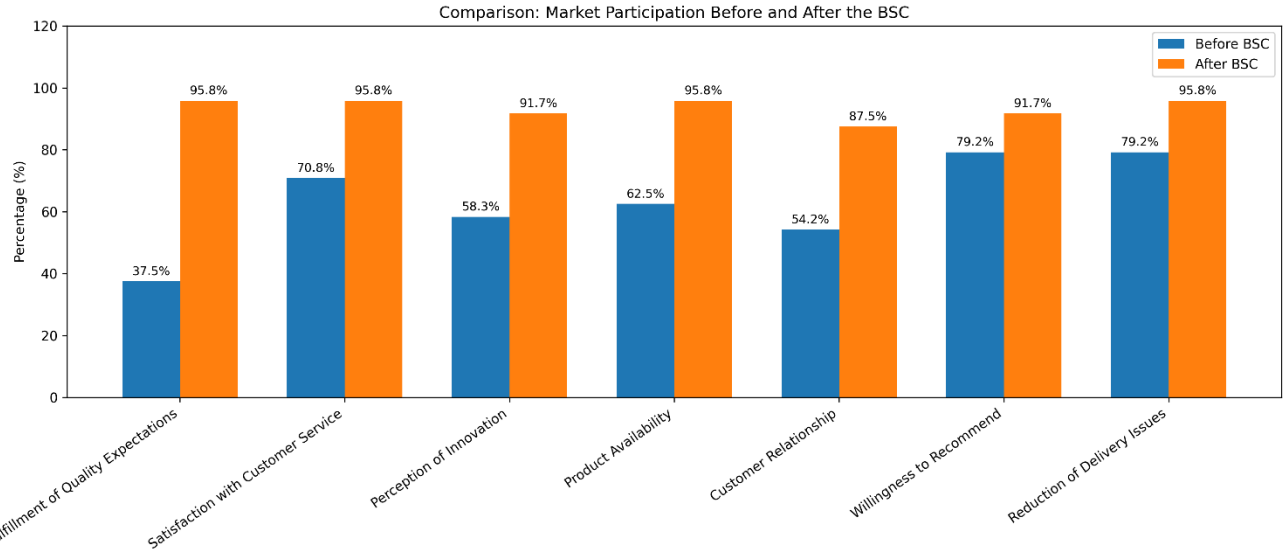


Table 4

Comparative results, dimension 2

Indicator	Before (%)	After (%)	t	p	Δ (%)	d
Expectations fulfillment	37.5 (9/24)	95.8 (23/24)	6.87	0.001	+58.3	1.92
Satisfaction with customer service	70.8	95.8	3.41	0.004	+25.0	1.12
Perceived innovation	58.3	91.7	4.26	0.002	+33.4	1.46
Product availability	62.5	95.8	4.88	0.001	+33.3	1.54
Customer relationship	54.2	87.5	3.71	0.006	+33.3	1.22

Note. Authors' own elaboration, 2025

Finally, in the economic dimension (Figure 8 and Table 5), a significant improvement in customer perceptions regarding pricing policies and economic benefits was recorded. Before the implementation of the BSC, 50% of customers were unwilling to continue purchasing due to pricing concerns, whereas only 25% expressed the same opinion after implementation. Satisfaction with the transparency of additional costs increased from 58.3% to 79.2%, and the perception of discounts and promotions improved from 62.5% to 87.5%. Additionally, satisfaction with flexible payment options rose from 54.2% to 75%, while the price-quality relationship also improved, reaching 87.5% compared to the previous 75%.

Figure 8

Comparative results, dimension 3

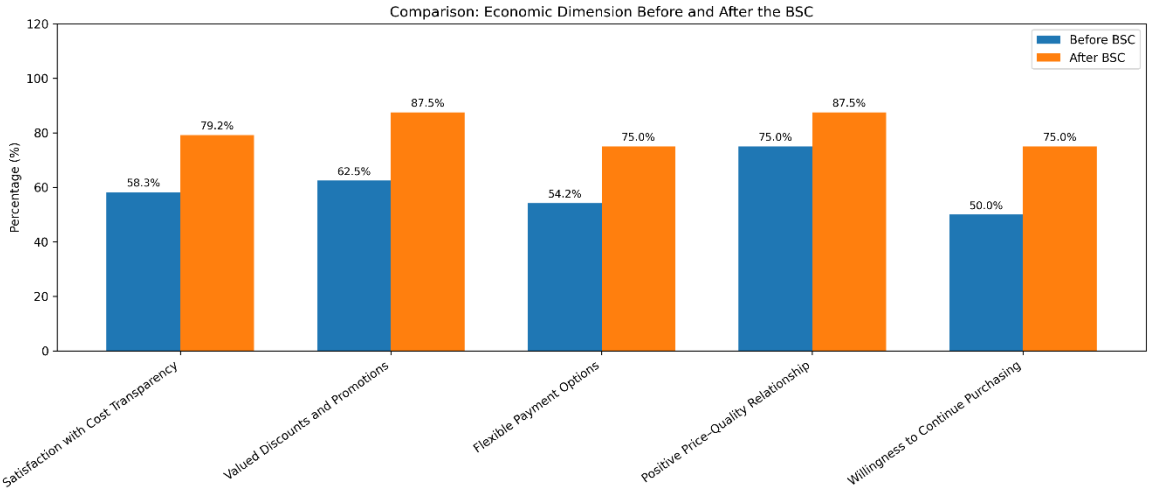


Table 5

Comparative results, dimension 3

Indicator	Before (%)	After (%)	t	p	Δ (%)	d
Cost transparency	58.3	79.2	2.87	0.012	+20.9	0.96
Value of promotions/discounts	62.5	87.5	3.45	0.007	+25.0	1.15
Flexible payment options	54.2	75.0	2.62	0.019	+20.8	0.84
Price-quality relationship	75.0	87.5	2.18	0.045	+12.5	0.73
Willingness to continue purchasing	50.0	75.0	3.14	0.009	+25.0	1.04

Note. Authors' own elaboration, 2025

Results

The findings demonstrate that the implementation of the BSC positively impacted organizational processes and customer satisfaction in the analyzed artisanal company. Following the frameworks set forth by Kaplan and Norton (1992, 1993), the BSC enabled a connection between strategy and operational outcomes, strengthening internal communication, customer orientation, and indicator management, critical aspects for small organizations facing strategic planning limitations.

In the dimension of internal communication, the company exhibited significant advancements. Prior to the intervention, ratings regarding the clarity of objectives and the efficiency of information transmission were generally average, aligning with the gaps identified in the initial diagnosis, characterized by unstructured communication and weak strategic alignment. Subsequently, results showed substantial improvements: all workers rated communication as good or excellent, highlighting transparency, information access, and interdepartmental collaboration. This evidence aligns with studies such as those by Crespo (2017) and Cardona (2023), who indicate that the BSC promotes organizational integration and effective coordination when information flows are managed correctly. These advancements suggest that the BSC contributed to strengthening the organizational climate and fostering a culture of participation, key factors for consolidating strategies in small businesses.

Regarding market participation and customer service, results indicate a notable increase in perceptions of satisfaction, product availability, innovation, quality, and willingness to recommend the company. Before the BSC

implementation, customers had a moderate perception, particularly concerning quality and responsiveness. Following the implementation, satisfaction levels exceeded 90% in several indicators. This finding aligns with previous studies by Benková et al. (2020), Lazo et al. (2019), and Salazar and Huayllani (2022), which highlight the BSC's capability to enhance competitiveness and fulfill strategic objectives in small and medium-sized enterprises. In this investigation, empirical evidence confirms that the approach improved customer relationships, increased loyalty, and strengthened the corporate image in the local market, critical elements for artisanal firms competing in environments characterized by high informality and demand variability.

The results indicate improvements in customer perceptions regarding the price-quality relationship, payment options, and cost transparency. The proportion of dissatisfied customers due to pricing was halved, while the appreciation of promotions and discounts increased significantly. These advancements demonstrate greater coherence between the commercial strategy and market expectations, consistent with Leyva (2018), who warns that organizations relying solely on financial indicators lose strategic adaptability. In this case, the incorporation of non-financial indicators improved commercial management and the perception of economic accessibility, thereby enhancing competitiveness.

Overall, the results affirm the utility of the Balanced Scorecard (BSC) as a comprehensive tool for small-scale organizations, particularly in local contexts. The improvements in communication, organizational culture, customer satisfaction, and economic perception align with the conclusions of Castro (2003), Finali and Chacín (2014), and Moro et al. (2020), all of whom highlight that this model facilitates sustained strategic alignment and organizational learning. Additionally, the observed evidence supports the quasi-experimental design, allowing for clear comparisons of pre- and post-intervention states, in accordance with Hernández et al. (2014) and Arias (2025). In summary, the study demonstrates that BSC implementation strengthened the internal management structure, improved customer experiences, and promoted goal-oriented strategic decisions. While the company has made significant advancements, there remain areas for improvement, particularly in response times, specific communication channels, and promotional strategies. This scenario presents opportunities to solidify a continuous and sustainable management system. Empirical evidence confirms that the BSC is viable and beneficial for small artisanal organizations, providing a framework for their growth in competitive environments with limited resources.

Limitations

Despite the positive impact of the Balanced Scorecard (BSC) on customer satisfaction and internal management in the analyzed artisanal company, the study has several limitations. First, the sample size was small (24 customers and 5 employees), which limits the generalizability of the results to other organizations in the sector. Additionally, the quasi-experimental design without a control group prevents attributing observed changes solely to the BSC implementation, as other external factors could influence the results. Finally, the analysis period was short, suggesting the need for longitudinal studies to evaluate the long-term effects of the BSC.

Conclusions

a. The implementation of improvements in internal communication has had a significant positive impact on the company. The comparison between the two surveys shows a notable increase in employee satisfaction regarding information clarity, communication effectiveness in goal transmission, and the frequency of team meetings. Improvements in these areas suggest that the company has optimized its work environment, which can enhance collaboration and overall performance.

b. The results reflect a positive evolution in customer perceptions of product and service quality, customer service, and innovation. The company has achieved significant improvements in overall satisfaction, with 95.8% of customers pleased with the quality of service and product availability. This change may be linked to the implementation of improvement strategies in key areas such as innovation and customer service.

c. Customer perceptions regarding pricing policies and economic benefits show a clear improvement, with increased satisfaction concerning cost transparency, the price-quality relationship, and flexible payment options. The implementation of clearer and more efficient financial strategies has allowed the company to optimize its resources and offer competitive prices without compromising quality, thereby strengthening customer loyalty.

d. The use of the Balanced Scorecard (BSC) has been crucial for aligning the company’s objectives with customer expectations and improving key aspects such as quality, customer service, transparency, and the price-quality relationship. The data suggest that the BSC has facilitated efficient resource management and enhanced customer trust, contributing to increased loyalty and willingness to recommend the company.

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