

Balanced Scorecard (BSC) Project : A Methodological Proposal for Decision Support in a Corporate Scenario

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Abstract : Strategic management is a fundamental process for global companies that intend to remain competitive in an increasingly dynamic and complex market. To do so, it is necessary to maintain alignment with their principles and values. The Balanced Scorecard (BSC) proposes to ensure that the overall business performance is based on different perspectives (financial, customer, internal processes, and learning and growth). However, relying solely on the BSC may not be enough to ensure the success of strategic management. It is essential that companies also evaluate and prioritize strategic projects that need to be implemented to ensure they are aligned with the business vision and contribute to achieving established goals and objectives. In this context, the proposition involves the incorporation of the SAPEVO-M multicriteria method to indicate the degree of relevance between different perspectives. Thus, the strategic objectives linked to these perspectives have greater weight in the classification of structural projects. Additionally, it is proposed to apply the concept of the Impact & Probability Matrix (I&PM) to structure and ensure that strategic projects are evaluated according to their relevance and impact on the business. By structuring the business's strategic management in this way, alignment and prioritization of projects and actions related to strategic planning are ensured. This ensures that resources are directed towards the most relevant and impactful initiatives. Therefore, the objective of this article is to present the proposal for integrating the BSC methodology, the SAPEVO-M multicriteria method, and the prioritization matrix to establish a concrete weighting of strategic planning and obtain coherence in defining strategic projects aligned with the business vision. This ensures a robust decision-making support process.

Keywords : MCDA process, prioritization problematic, corporate strategy, multicriteria method

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