Implementation of indicators through balanced scorecards in a nutritional therapy company

Emanuele de Matos Nasser¹ and Stella Regina Reis da Costa²


Abstract

Introduction: The Balanced Scorecard (BSC) is a tool that helps in strategic management under the four following perspectives: the financial one, the client's, the internal processes of the company's, the growth and learning processes. In order to measure the performance of the entities, the BSC uses as a basis financial and non-financial indicators.

Objectives: To implement the BSC in a nutritional therapy company.

Methods and materials: This research deals with a case study that took place in a nutritional therapy company from January to November 2010. For analysis of the learning and growth perspective all 45 of the company’s collaborators were considered and for client analysis 124 home-care clients were considered. The study sample consisted of 39 collaborators and 44 clients participating in the research. Material was elaborated for collection of data and verification of perspective tendencies through analysis of the main processes of the company, questionnaires of client’s satisfaction, questionnaires of collaborator’s satisfaction and spread sheets for the verification of net revenue and percentage of disallowances. The data was launched in the spread sheet of the Excel Application Program.

Results and discussions: The indicators were chosen conforming to the strategic objectives and organizational profiles. Learning perspectives and personal growth: efficacy in capacitacion 94%, participation 77%, fidelidad/retención 93%, satisfacción 75%, organizational environment 88%, well being 100%, process perspective: microbiological analysis 100%, internal auditing 100%, productivity 100%, nutri-
tional evaluation 81%, nutritional support 100%, indication for domicile hospital care 94%, home-care visits 98%, client perspective: company perception 97%, prioritizing 94%, retention 59%, insatisfaction 24%, logistics 94%, customers service (SAC) 88%, motivation: trust, financial perspectives, disallowances 5% and positive company net revenue.

Conclusion: The implementation of indicators under the four perspectives of the Balanced Scorecard were favorable in the organizational performance, in helping the decision making process.

(Key words: BSC. Strategy and Management.

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Conclusión: La implantación de indicadores incluidos en las cuatro perspectivas del Balanced Scorecard fue favorable para el rendimiento organizativo y en ayudar en el proceso de toma de decisiones.

(Key words: BSC. Estrategia y gestión.

Palabras clave: BSC. Estrategia y gestión.

DOI:10.3305/nh.2013.28.3.6171
Abbreviations

BSC: Balanced Scorecard.
CS: Consumer Services.
EN: Enteric Nutrition.
EPI: Individual Protection Equipment.
GMP: Good Manufacture Procedures.
HACCP: Hazard Analysis and Critical Control Points.
ILSI: International Life Sciences Institute.
MTNT: Multiprofessional Team of Nutritional Therapy.
NT: Nutritional Therapy.
RDC: Collegiate Directory Resolutions.
SOP: Standard Operating Procedures.
TPN: Total Parenteral Nutrition.

Introduction

In this globalized economic conjuncture of hard competition and searches for new markets it is necessary to utilize methods for measuring performances.

The recent dissemination of management tools for measuring results is an indication that competitive companies are more concerned not only with organizational performances but also with its component perspectives-namely the quality of its products, costs reduction, customers services, and the value of the workforce, called human capital.

It was in this context that the concept of Balanced Scorecard appeared, created by Robert S. Kaplan and David P. Norton.1 The BSC is a tool that helps strategic management under four different perspectives: the financial, the clients, the internal company processes and the learning and growth. The BSC is the object of the study in a small sized nutritional therapy company.

Objective

To implement BSC in a company of nutritional therapy for that objective, it was proposed mounting a strategic map for situational evaluation; to show the performance of indicators and their specifications; to validate the indicators through its measures and confirm whether the proposed strategic map had adequated itself to the realities of the company for the implementation of management systems.

Materials and methods

Case study performed in a nutritional therapy company located in Niterói, in the state of Rio de Janeiro, during the period between January and November 2010.

The documental research contemplated the Manual of Good Manufacturing Procedures (GMP), Standard Operating Procedures (SOP), Hazard Analisys and Critical Control Points (HACCP) and routine verification sheets. The exploratory phases consisted of interviews, reunions and observations of the environmental conditions and the work routines. This phase allowed for a mapping out the needs that defined the strategic objectives, making possible to formulate a strategic map of the organization.

After the strategic maps were done, the indicators which were going to be used as tools to measure the organization s performance relative to the established key-points were identified.

Materials were elaborated for the collection of data and verification of financial tendencies, processes, clients, and the learning processes. These tools were: spread sheets for the financial data, mapping processes, customer service questionnaires (Annex 1) and collaborators satisfaction questionnaires (Annex 2).

For the client evaluation, the data solicited in the questionnaire were related to establishing the profile of the interviewee, verifying how the client came to know the company and visualizing the client s satisfaction vis a vis service/product.

The questionnaire applied to the collaborators had an essential condition-confidentiality, in order to ascertain that everyone would answer with impartiality without causing divergencies at work. Data was composed for profile definition, thus avoiding the collaborator’s identification and questions were elaborated about satisfaction, fidelity and perception of professional valuing.

The data were launched in spread sheets of the Excel Applicative in the Microsoft Program, “Office 2007” and laid out as spread sheets for better visualization and discussions.

Results and discussions

The Company’s characteristics

For 20 years the company has rendered services and furnished products for nutritional support (enteral and parenteral) for hospitalized patients and those of home-care. It possesses physical structure composed of the area of manipulation of enteral and administrative diet.

Mission and vision

The company’s mission is to participate in the building of excellence in nutritional therapy in Brazil, committing to the advancement of knowledge, the quality of its products and services, the formation and training of professionals and to the assistance of hospital and home-care patients.

The vision is to be a reference in Nutritional Therapy services and production of enteral diets customized Rio de Janeiro state in 2015 through the continuous improvement of the professional staff and processes.

Work force

The company shows in its list of personnel 45 collaborators allocated to areas of action within the
Annex I

**Questionnaire of client satisfaction research**

This questionnaire has the objective of improving the performance of services rendered here. Your identification will be maintained in secret and the duration of this questionnaire is 5 minutes.

**PROFILE OF THE PERSON INTERVIEWED**

Age: .................. years old.

Schooling:
- ( ) Complete Elementary School
- ( ) Complete High School
- ( ) Complete University
- ( ) Complete Post-Graduate School
- ( ) Master’s Degree
- ( ) Ph. Dr. Degree

Profession: ........................................

Questionnaire to be answered by:
- ( ) Patient,
- ( ) Family,
- ( ) Caregiver,
- ( ) others ............................

**QUESTIONNAIRE**

1. How did you (Sir) or (Madam) find the company?
   - ( ) Hospital,
   - ( ) Friend,
   - ( ) Doctor,
   - ( ) Internet,
   - ( ) Others

2. When you need Nutritional Support either oral, enteral, or parental which company do you think of first?
   - ( ) this one,
   - ( ) another.

Which? ........................................

3. How long have you had the services of company X?
   - ( ) less than a year
   - ( ) from 1 to 2 years
   - ( ) since 2 or 3 years ago
   - ( ) longer than 3 years

4. What is your opinion of company X?
   - ( ) Terrible
   - ( ) Bad
   - ( ) Good
   - ( ) Very Good
   - ( ) Excellent
   - ( ) Have no opinion

5. Why are you (Sir) or (Madam) a client of the company?
   - ( ) Price
   - ( ) Confidence
   - ( ) Convenience
   - ( ) Don’t know other companies
   - ( ) Others ............................

6. Have you (Sir) or (Madam) felt dissatisfied with services rendered by Company X?
   - ( ) Yes
   - ( ) No

7. If yes, what is the cause of your dissatisfaction?
   - ................................................
   - ................................................

8. Are you (Sir) or (Madam) satisfied with the diet delivery services?
   - ( ) Yes
   - ( ) No

9. If no, what is the cause of your dissatisfaction?
   - ................................................
   - ................................................

10. What is your opinion about the Customer Services (SAC)?
    - ( ) Terrible
    - ( ) Bad
    - ( ) Good
    - ( ) Very Good
    - ( ) Excellent
    - ( ) Have no opinion

11. In case you don’t like the service, what is the cause of your dissatisfaction?
    - ................................................
    - ................................................

Please leave us your comments about the company and about this questionnaire.

................................................

Thank you for your attention and your time.

................................................

Emanuele Nasser
CRN 08100144

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Emanuele de Matos Nasser and Stella Regina Reis da Costa
### Annex II

**Questionnaire of the research on the collaborators’ satisfaction**

This questionnaire has the objective of identifying how the collaborators of Company X feel relative to their work and to bringing suggestions to improve their activities in order to assist the needs of the clients and guarantee the quality of products and services rendered.

Your identification will be kept a secret, that is why it is necessary to fill out with a pen and capital letters or to digitalize the answers and print out the complete material. Once the questionnaire is filled out it must be deposited in a special urn placed in Production from August 3rd. to the 6th. of 2010. The questionnaire lasts an average of 10 minutes.

#### PROFILE OF THE INTERVIEWED

**Age** ............................................................... years old.

**Schooling**

- ( ) Complete Elementary School
- ( ) Complete High School
- ( ) Complete University
- ( ) Complete Post-Graduate

**How long have you worked for the company?**

- ( ) Less than 2 years
- ( ) 2 to 4 years
- ( ) More than 4 years

#### QUESTIONNAIRE

1. **How did you get to know the company?**

   - ( ) Friend
   - ( ) School
   - ( ) Internet
   - ( ) Hospital
   - ( ) Homecare
   - ( ) Others ....................................................

2. **What compelled you to work at Company X?**

   - ( ) Financial Needs
   - ( ) Interest in Nutritional Therapies, Enteral, Parenteral and Supplementation
   - ( ) Opportunities steming from Internship work
   - ( ) Others ....................................................

3. **Do you intend staying with the Company even if you receive similar job proposal elsewhere?**

   - ( ) Yes
   - ( ) No

   **Why?** ............................................................

4. **Give your opinion about**

   4.1. Your work is performed in a way that guarantees your own health

       - ( ) Agree Completely
       - ( ) Agree Partially
       - ( ) Neither agree nor disagree
       - ( ) Disagree Partially
       - ( ) Disagree Completely

   4.2. Receive sufficient instructions which guarantee your safety and health during the performance of your work

       - ( ) Agree Completely
       - ( ) Agree Partially
       - ( ) Neither agree nor disagree
       - ( ) Disagree Partially
       - ( ) Disagree Completely

   4.3. Participation in training/courses offered by Company X contributes to the development of your work

       - ( ) Agree Completely
       - ( ) Agree Partially
       - ( ) Neither agree nor disagree
       - ( ) Disagree Partially
       - ( ) Disagree Completely

5. **In case you do not gain from the content of course/training, please justify**

   - ( ) Content does not relate to your work
   - ( ) Content relates to your work but you have not yet understood how
   - ( ) Others ....................................................

5. **Which course(s) would be important to help you out in your work?**

   ........................................................................
   ........................................................................
   ........................................................................
   ........................................................................
<table>
<thead>
<tr>
<th>Annex II (continuation)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Questionnaire of the research on the collaborators’ satisfaction</td>
</tr>
</tbody>
</table>

7. What justifies your staying in the Company?

<table>
<thead>
<tr>
<th>Agree Completely</th>
<th>Agree Partially</th>
<th>Neither agree nor disagree</th>
<th>Disagree Partially</th>
<th>Disagree Completely</th>
</tr>
</thead>
<tbody>
<tr>
<td>Remuneration</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Working Hours</td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>Benefits (Transport and Food vouchers)</td>
<td></td>
<td></td>
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<tr>
<td>Interests in Nutritional Therapy</td>
<td></td>
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<tr>
<td>Professional development</td>
<td></td>
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<td></td>
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<tr>
<td>Growth Opportunities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. How do you appraise the following aspects relative to staff and work environment?

<table>
<thead>
<tr>
<th>Agree Completely</th>
<th>Agree Partially</th>
<th>Neither agree nor disagree</th>
<th>Disagree Partially</th>
<th>Disagree Completely</th>
</tr>
</thead>
<tbody>
<tr>
<td>Friendly Environment</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Confidence</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Level of Stress</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Safety</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

9. Give us your opinion about the following sectors: Awful (A) Bad (B) Good (G) Excellent (E)

<table>
<thead>
<tr>
<th>Technical knowledge</th>
<th>Relationship</th>
</tr>
</thead>
<tbody>
<tr>
<td>High Management</td>
<td></td>
</tr>
<tr>
<td>Direct Supervision</td>
<td></td>
</tr>
<tr>
<td>Administrative Services</td>
<td></td>
</tr>
<tr>
<td>Diet Manipulation</td>
<td></td>
</tr>
<tr>
<td>Diet Delivery</td>
<td></td>
</tr>
<tr>
<td>Services to clients</td>
<td></td>
</tr>
<tr>
<td>Stock room services</td>
<td></td>
</tr>
<tr>
<td>Scientific Sector</td>
<td></td>
</tr>
<tr>
<td>Homecare Services</td>
<td></td>
</tr>
<tr>
<td>Maintenance Services</td>
<td></td>
</tr>
<tr>
<td>General Services</td>
<td></td>
</tr>
</tbody>
</table>

If you wish, please leave your comments about any and every aspect which involves your work and this questionnaire

...........................................................................................................................................................................

...........................................................................................................................................................................

Thank you for your collaboration!

...........................................................................................................................................................................

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company: doctors, nutritionists, and nurses which make up The Multiprofessional Team of Nutritional Therapy (MTNT) and administrative collaborators.

**Area of activity**

Nutritional Assistance and the supply of diets to hospitalized and home-care patients.

**Strategic map**

A strategic map described in figure 1 was proposed following the mapping out of the process with the observations of the characteristics related to the profile of the company.

**Measurement and performance model**

The description of the measurement model follows this order of perspective: personnel learning and growth, processes, clients and financing. For each one of those perspectives a strategic planning for the indicators was created (tables I, II, III and IV).

**Performance indicators: perspectives on personnel learning and growth**

The indicators to evaluate the performances under the perspective of personnel learning and growth meet the strategic objectives of enabling, motivating and retaining the collaborators and are as follows: effi-

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<table>
<thead>
<tr>
<th>FINANCIAL</th>
<th>CLIENTS</th>
<th>INTERNAL PROCESSES</th>
<th>LEARNING AND GROWTH</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Opportunity Expansion</td>
<td>Increase Productivity</td>
<td>Business opportunity expansion, increase sales percentage for individual and businesses</td>
<td>Business opportunity expansion, business opportunity expansion, increase sales percentage for individual and businesses</td>
</tr>
<tr>
<td>Client Satisfaction</td>
<td>Client Retention</td>
<td>Client satisfaction- Quality control of client assistance from beginning to end of the process so that he feels satisfied with company services and products</td>
<td>Client satisfaction- Quality control of client assistance from beginning to end of the process so that he feels satisfied with company services and products</td>
</tr>
<tr>
<td>Improve Hospital Management and production</td>
<td>Optimize Work</td>
<td>Improve management production, hospital assistance – improve continuously the company’s business processes</td>
<td>Improve management production, hospital assistance – improve continuously the company’s business processes</td>
</tr>
<tr>
<td>Collaborator Motivation</td>
<td>Collaborator Retention</td>
<td>Collaborator Capacitation</td>
<td>Collaborator Capacitation</td>
</tr>
</tbody>
</table>

**Fig. 1.—Strategic map of company.**
ciency and capacitation, participation, fidelity, retention, satisfaction, organizational environment, knowledge/ability, well-being and relationship (table I).

The collaborator received the questionnaire with his pay-check and gave it back in an urn specifically made for this purpose at the company. At the end of the collection period there were 39 (86.6%) questionnaires filled out. The average age of the collaborators was 36 years old, and 47% of the respondents are between 28 and 40 years old, their schooling level is high, 91% had at least high school, and 41% had University degrees, 23% with post-graduate degrees, 60% of the collaborators have been employed at the company for longer than a year. The ones who are with the company for less than a year are collaborators who for the most part are possibly there because of availability of employment.

The research of 500 American companies about people management policies identified recruitment focused on talent as being one of the main practices that affect positive results.2

In this sense it is believed that organization may have positive results due to the function of talent as being one of the main practices that affect positive results.2 In this sense it is believed that organization may have positive results due to the function of talent as being one of the main practices that affect positive results.2

The rotativity at the company in 2009 was 17%, and from January to September 2010 it was 7%. The company, now, finds itself in a growth phase, enlarging its cadre of collaborators, allowing new people to bring other ideas with new vision for the organization, new knowledge and experiences corroborating with the Institution’s strategic objectives.

The analysis of the interest by the collaborators to remain in the company showed that 97% of them intend to remain there even if offered a job proposal by another company. The loyalty of the collaborators is important to the organization because it allows actions to implement continuous improvement, optimizing resources and favoring competitive advantages.

People are a source of competitive advantage under the demands of today’s competitive scenario, thus the retention of personnel could guaranty long term organizational development.4

Within any organization it is necessary to analyze the health quality and the potential risk to the collaborators. Generally speaking the work undertaken by nutritional therapy companies, more specifically, in diet manipulation does not present great risks for the collaborators. The biggest risk is relative to patient care in hospital environment due to the exposure of the collaborators to the infectocontagious micro-organisms.

The Institution has a contract with a health occupational company which is responsible for the health tests of the collaborators, creating and evaluating a risk prevention environmental program and technical reports for non-salubrity and danger. This report done in March of 2010 concluded that there had not been any problems with salubrity or danger within the company.

The collaborators are trained and taught as to the use of individual protection equipment in order to avoid

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Table I

<table>
<thead>
<tr>
<th>Strategic objective</th>
<th>Plan of action</th>
<th>Indicators</th>
<th>Indicator definition</th>
<th>Proposed goal</th>
<th>Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capacitation</td>
<td></td>
<td>% collaborators who use capacitation</td>
<td>90%</td>
<td>94%</td>
<td></td>
</tr>
<tr>
<td>Commitment</td>
<td></td>
<td>% participants in reunion by total of collaborators</td>
<td>80%</td>
<td>77%</td>
<td></td>
</tr>
<tr>
<td>Collaborator</td>
<td></td>
<td>% of rotativity per annum</td>
<td>&lt; 10%</td>
<td>7%</td>
<td></td>
</tr>
<tr>
<td>Satisfaction</td>
<td></td>
<td>% of collaborators satisfied with benefits</td>
<td>80%</td>
<td>66%</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>% of collaborators satisfied with work hours</td>
<td>80%</td>
<td>80%</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>% of collaborators satisfied with salaries</td>
<td>80%</td>
<td>79%</td>
<td></td>
</tr>
<tr>
<td>Organization</td>
<td></td>
<td>% of satisfaction of collaborators relative</td>
<td>80%</td>
<td>88%</td>
<td></td>
</tr>
<tr>
<td>environment</td>
<td></td>
<td>% of people with occupational illnesses</td>
<td>0%</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Knowledge/</td>
<td></td>
<td>% of accomplishment from the established satisfaction ideal for function and attributions</td>
<td>0%</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>satisfaction</td>
<td></td>
<td>of collaborators who had raises, promotions, and awards in the last 12 months</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
possible work related accidents. The training takes place every six months or when necessary reinforcing the concepts of conformity to the SOP, GMP, and HACCP manuals in accordance with the RDC 63:2000.3

In 2009 there were no work related accidents, even so, the analysis of the perceptions about safety and health indicated that 19% of the collaborators are insecure towards the work they do.

The collaborators who work in adequate conditions of comfort and ergonomics minimize physical and mental wear and tear, have less risks of accidents increasing quality and performance at work.

Growth and learning perspective is directly related with forming and enabling the company’s human capital. So, the perception of the collaborators was evaluated in relation to enabling opportunities through internal training and this indicated that 94% of the collaborators understood these opportunities.

The interest of the collaborators towards taking courses is notorious because 90% of them suggested some themes for the courses or showed interest in improving the level of their schooling degrees by continuing to study.

The company invests in training their collaborators. There are weekly meetings with emphasis in updating diet-therapeutic conducts, assistance protocols and clinical case presentations targeting the nutritionists, the doctors and the interns. Every six months technical trainings take place with diet manipulators aiming at keeping a high standard of quality.

A survey of the percentage of the collaborators who participated in these meetings for updating and capacitation from July to October 2010 revealed that an average of 77% of collaborators attended. This joining up reveals an involvement and interest in development of MTNT in the continuing education proposals.

Inspite of being a small size company and a relatively new one, the collaborators assess the professional development within the company as a positive factor, because 94% agree that it is possible to evolve professionally. The opportunity for growth within the company is another factor positively analized, since 85% are aware of this possibility.

The company, besides having qualified collaborators to work there, who are interested in continuously perfecting their job, also has them recognizing that they can develop and grow. Such factors favor the strategic objectives under the perspective of learning and growth of the BSC.

The satisfaction of the collaborators was assessed taking in consideration their benefits (transport and food vouchers), work hours and salaries.

The assessment of the benefits presented the least satisfaction amongst the items that were evaluated, because only 66% of the collaborators are satisfied.

The work-hours are similar to those of the market and within the sindicate norms, having 80% of the collaborators in agreement with the work schedule.

The assessment of the remuneration indicated that 79% of the collaborators are satisfied with their salaries. The remuneration in the company finds itself above or similar to that of the sindicate. However, it would be interesting to do a market research to find out how are the collaborators salaries in the face of this reality.

When asked about the interest in Nutritional Therapy being a justification to remain in the company 74% of the collaborators agreed. It is important to emphasize that not all company sectors are directly related to Nutritional Therapy, as an example the administrative process.

In the company there is a policy that prides itself on the agreeable work environment because management allows easy access and accepts suggestions looking for improvement. This policy is recognized by the collaborators because the majority of them (80%) feel safe and confident in their work (94%) and are aware of the friendly (91%) environment within the organization.

Such results show themselves favorable in the organizational conception because they bring out satisfaction and motivate the worker perhaps leading to an increase in productivity and results improvement.

Under the optics of the learning and growth perspective, the company has indicators that in the actual conjuncture show themselves to be favorable to performance of the company directing towards positive construction of the financial perspectives.

Performance indicators: process perspective

In this perspective it was created a strategic planning containing the indicators for the main business processes of the company: production and assistance (table II).

Regardless the number of patients, the assistance nutrition process must ensure “best practices” and results must be analyzed to ensure they are in accordance with the qualities defined standards.7

**PRODUCTION**

The manipulated diet is a product which interferes directly with the client’s health. That is why it is necessary that the whole production process has operational excellence while conforming with ongoing legislation.

A study that took place in three private hospitals in the northeastern region of Parana, aiming at verifying the adequacy of production areas and the level of microbial enteral diet contamination indicated that all the hospitals were in disagreement with RDC 63:2000* for they presented microbial contamination and the GMP manuals were not adequate^.

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*RDC 63:2000 Resolution of the Collegiate Directory of the National Sanitary Vigilance which confers technical norms for nutritional therapy in Brazil.
The quality of production processes has a direct impact in the assistance to the RDC 63:2000 requisites, it is a fundamental criterium for the good work of the companies which manipulate enteral diets. Based in this legislation SOP, GMP and the HACCP were conceived and internal company audit requisites which guided the process indicators for the BSC. The process indicators relative to production are: microbiological analysis of manipulators and equipments, auditing and productivity.

The company’s processes were analyzed with data from September of 2010. The manipulated diets have a microbiological validation for 28 hours refrigerated at 2 to 8 ºC, and up to 6 hours exposed to regular environmental temperatures. Equipment was analyzed, manipulators and utensils too, and the results showed conformity to all the analyses.

The audit verifies the process adherence to the quality manual, if actions are performed for quality continuous improvement. The audit is conducted quarterly and two indicators have been proposed: % of auditing taking place in relation to the programmed ones and % of corrective actions verified by internal audit. The results showed that 100% of the audits take place and 100% of the processes are in accordance with the ongoing legislation.

The manipulation of the diet takes place after hospital or home-care prescriptions are sent by the MTNT. One of the indicatros is knowing whether the diet was produced, if not, the patient does not receive the diet and his level of health is aggravated. The results of this indicator revealed that 100% of the planned diets are in fact produced.

### HOSPITAL ASSISTANCE

Hospital assistance is done by MTNT through nutritional triage, clinical evaluation, diet prescriptions and orientation for releasing hospital patients, these being the suggested indicators.

The triage process must happen in the first 48 hours of the patient entering the hospital. The company adopts the goal suggested by the ILSI for the nutritional triage in which at least 80% of the patients must be evaluated. Four hospitals assisted by the company were selected in order to evaluate the percentage of patients in the triage and on average the staff was able to perform the triage in 64% of the patients who had recently entered the hospital. Only one of the four hospitals attained the desired objective.

The MTNT receives the assisting doctor’s solicitation to evaluate the need for nutritional support for the patient, in case there is a need for the NT, the patient is then, followed up by the MTNT and receives a specific diet according to the diagnosis and the nutritional status.

The results indicated that 100% of the patients assessed by the MTNT with nutritional support needs begin the treatment.

The patient evaluation intends to make monthly nutritional evaluations as a conduct guide for professionals, thus, it is necessary to measure the number of patients who indeed receive nutritional evaluations. On average, 81% of hospital patients under the care of the nutritional company receive nutritional evaluations. The established objectives are to evaluate 90% of the patients, however, some patients have a very short stay in the hospital, so there is no time to do the evaluation.

<table>
<thead>
<tr>
<th>Table II</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Strategic planning under the BSC process perspective</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Strategic objective</th>
<th>Plan of action</th>
<th>Indicators</th>
<th>Indicator definition</th>
<th>Proposed goal</th>
<th>Results</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Otimizar trabalho</strong></td>
<td>To perfect management system of EWE</td>
<td>Production</td>
<td>Microbiological analysis</td>
<td>% of conformity in microbiological analysis</td>
<td>100%</td>
</tr>
<tr>
<td><strong>Improve Management Production and Homecare Assistance</strong></td>
<td>Define collaborators’ attributions and Elaborate the Fluxigram</td>
<td>Production</td>
<td>Internal Auditing Production</td>
<td>% of programme and finished audits</td>
<td>100%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Production</td>
<td>Planning productivity</td>
<td>% of diets planned and carried out</td>
<td>100%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Waste</td>
<td>Waste</td>
<td>% of rejected diets relative to total utilized</td>
<td>100%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Hospital Assistance</td>
<td>Nutritional Triage</td>
<td>% of patients who went through nutritional</td>
<td>80%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Hospital Assistance</td>
<td>Nutritional Evaluation</td>
<td>% of patients with nutritional evaluation</td>
<td>80%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Hospital Assistance</td>
<td>Nutritional Support</td>
<td>% of patients seen at hospital with TN solicitation</td>
<td>100%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Hospital Assistance</td>
<td>Hospital indication for Homecare</td>
<td>% of hospital releases</td>
<td>90%</td>
</tr>
</tbody>
</table>
In September of 2010 a survey was done about the percentage of patients that had been released from the hospital and sent for home-care with suggested nutritional support. This analysis indicated that 94% of the patients had been released from the hospital with nutritional orientation.

Viewed under the perspective of internal processes, the company has indicators which show favourable organizational performance, although they could improve in order to reach positive financial perspectives.

### Performance indicators: client perspective

The strategic planning with the indicators of the client’s perspectives can be found in figure 04. The indicators to evaluate performances go towards meeting the strategic objectives of client’s satisfaction and retention, and they are as follows: company perception, prioritizing, retention, insatisfaction, logistics, Customer Services, motivations and open door for the client.

For the performance assessment under the client’s perspectives 124 questionnaires were sent out and 41 (33%) were returned filled out by home-care patients. On average the questionnaires sent by the researchers reach 25% of returns.10

The clients’ profile reveals that the majority of those answering the questionnaires are elderly people, (50%) with high school levels of education (91% finished high school), where a family member is present (70%) following and assessing products and services rendered.

The entrance door for the clients are, the hospitals, (38%) medical referrals (29%) and others (24%) which correspond to the referrals of homecare giver and nutritionist.

The analysis of the percentage of clients who remember the company in the first place was 94% indicating a recognition in services rendered and sales of nutritional support products.

A company’s identity is its brand, which is the name, the symbol, the logo, or the combination of these informations which identify the company from its competitors.

The home-care service was structured in 2009. The loyalty of the clients towards the company is notorious since 50% have been longer than a year with the services and products of the company.

The customer has his/her preferences and will choose products with which he/she will identify with or those which will more likely represent a more appropriate way in which he/she will present him/herself to others reflecting his/her style or social status.11

Knowing what makes a difference in decision making at the time of a choice on the part of the client is fundamental for any business, in teh case of the company in question, the price (28%) is one of the differencial markers, but confidence is what stands out the most in the client’s decision making process.

In the case of the health segment, the high perception of risks by the patient and the complexity of the service, about which, the customer generally speaking has limited knowledge it appears clearly in such aspects as confidence, trust and safety.12
Client’s trust is a fundamental factor for loyalty of said customer, diminishing the possibilities that the client might search for another organization. However, there is a significant percentage (12%) of clients who don’t know another similar company, which indicates implicitly that they are open to new markets and proposals, that is to say, they are not completely satisfied or convinced of the product/services rendered.

The company’s clients have a positive perception (97%) of the institution.

Loyalty to the company is linked to a series of factors, amongst them, availability and quality of offers from the opponents and people’s habits, but the main factor is the client’s satisfaction with the product or services performance and with the market’s image of the company.13

Analysis of the client’s satisfaction who were assisted by the company identified that 24% of the clients have felt or are feeling dissatisfied with service/product. The biggest complaints are directed towards: exchange/lack of product and late deliveries.

Client dissatisfaction can alter his loyalty status, that is why the factors pointed out as dissatisfaction by the clients must be analyzed in order to verify the faults in the process and correct them so that the existing dissatisfaction does not lead to client losses.

One of the factors cited that created dissatisfaction was the delivery of the diets. The company’s logistics are done by outsourcing, i.e., another company trained to deliver diets with high quality standards of hygiene/sanitary and control of specific time/temperature.

The analysis of the diet delivery revealed that 94% of the clients were satisfied with the services rendered. However, the logistic processes must be constantly assessed, because in the majority of the occasions, the direct interaction between client and company is done through the delivery services.

The logistics of the enterprises were elevated to the strategic level in many companies due to the pressures of the competitive market and to restrictions of the typical resources of the operational environment.14 The logistics could be defined as an activity based on time, preoccupied with the rentability of the movement of information and materials towards the companies and going through them and coming out the other side towards the consumer.15

The consensus amongst the companies to initiate the client in manifesting his vision relative to the enterprise has led to the creation of customer assistance like a communications channel that would help the company to correct products, services and its own strategy within the market. The simple fact of the existence of the Customer Services (CS) demands changes in posture, that is to say, more openness and predisposition to dialogue.16

The opinion about the CS of the company revealed 88% satisfaction with the services rendered. The dissatisfaction encountered does not necessarily refer to CS since the clients report the failures on the diet delivery timetable.

The analysis under the client’s perspectives showed favorable indicators to the performance of the organization in what it relates to client satisfaction and retention, nevertheless, actions to correct it, pointed out dissatisfactions must be improved in order to reach and maintain a positive financial perspective.

Performance indicators: financial perspective

The indicators used to follow the financial perspective were: the company’s net revenue and disallowances**. They can be found described in table IV and clearly defined in the strategic planning.

The percentage of disallowances is directly related to the budget deficits of the company. Since the healthcare insurance companies do not pay for products or services. The ideal would be not to have any disallowances, but due to bureaucracy some companies may have an average of 40% of disallowances.

The Company has a percentage of disallowances below 5%. This low figure may be explained by the rigorous control from the prescription stage till the disallowance resources.

The net revenue is a direct financial indicator to assess whether the enterprise is going well. To assess

**Disallowance: Means the cancelling or partial or total refusal of items in a collection which the auditor of the healthcare insurance operator does not think that it is suitable for payment because they are considered illegal or not due. Disallowances could be classified as technical or administratives. The administrative disallowances are due to operational faults at the moment of collecting, lack of interaction between the healthcare insurance operator and the render of services, or even failure at the moment of analyzing the service company’s bill. The technical disallowances are linked to the value of services, medicines and materials utilized and not the medical procedures.
this indicator it was attributed the value -1 (minus one) for the negative net revenue, 1 (one) for the positive and zero for the expenses equal to the net revenue. The net revenue profile for the Company during 2010 was positive every month.

In the context of transformations in society, in the economy, in the working market and in the challenges to keep themselves competitive, companies should align the potential in their cadre of collaborators with the needs of its clients presenting in the marketplace an image of a company that reaches its goals, that meets its clients’ satisfaction and that it has a business which will continue to prosper. This company could keep itself in competition with other rival competitors.17

The analysis under the positive financial perspective identified favorable indicators to the performance of the company in accordance with the perspectives of learning and growth, the internal processes and of the clients suggested by the Balanced Scorecard.

Conclusion

Implementing a Balanced Scorecard in a small company of the nutritional therapy sector was achieved, thus contributing to concretize quality management converging with the strategic objectives of the organization.

Starting with the model initially proposed by Kaplan and Norton the implementation of the BSC was built through identification of the interested parties and their needs, the planned procedures, the organizational values, the setting of the strategic objectives, the planned actions, ending up with the measuring indicators related to each perspective.

The suggested indicators through the application of the BSC were found to be adequate to the reality of the organization due to the execution practice and low cost and also because it converged well with the strategic objectives of the company.

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References