



This study examines the adoption of Balanced Scorecard in two electrical component manufacturer companies, Philips Electronics and Worldclass Lighting. The analysis consists of theoretical part and empirical part that attempt to investigate three phases of Balanced Scorecard adoption (design, implementation, and usage phase) and the realization of these phases into the real application of two companies in the same industry. Intriguingly, it is found that there are some key success and key failure variables that affect each phase of Balanced Scorecard adoption. After conducting a thorough analysis, there are some evidences indicating that Philips Electronics has more key success variables, particularly in its design phase and Worldclass Lighting has more key failure variables, particularly in its implementation phase, in which some issues and threats surfaced. Finally, the empirical conclusion will be compared to the theoretical conclusion in order to investigate whether the company has adopted the Balanced Scorecard accordingly or whether there are some deviations from the theoretical framework.

Keywords: Balanced scorecard, key success variables, key failure variables, balanced scorecard phases, balanced scorecard adoption



Penelitian ini menguji penerapan Balanced Scorecard dalam dua perusahaan produsen komponen listrik, Philips Electronics dan Worldclass Lighting. Analisis terdiri dari bagian teoritis dan bagian empiris yang mencoba untuk menyelidiki tiga fase dalam adopsi Balance Scorecard (desain, implementasi, dan tahap penggunaan) dan realisasi fase ini ke dalam aplikasi nyata dari dua perusahaan dalam industri yang sama. Ditemukan bahwa ada beberapa keberhasilan dan kegagalan kunci variabel utama yang mempengaruhi setiap tahapan adopsi Balanced Scorecard. Setelah melakukan analisis mendalam, ada beberapa bukti yang menunjukkan bahwa Philips Electronics *key success variables*, terutama dalam tahap desain dan Worldclass Lighting memiliki *key failure variables*, terutama dalam fase pelaksanaannya, di mana beberapa masalah muncul. Akhirnya, kesimpulan empiris akan dibandingkan dengan kesimpulan teoritis untuk menyelidiki apakah perusahaan telah mengadopsi Balanced Scorecard sesuai atau apakah ada beberapa penyimpangan dari kerangka teoritis.

Kata kunci: Balanced Scorecard, *key success variables*, *key failure variables*, fase balanced scorecard, adopsi balanced scorecard