

Scoring

Balanced Scorecard

Your simulation includes a tool called the Balanced Scorecard, which measures performance across four categories:

- **Financial**
Includes profitability, leverage and stock price
- **Internal Business Process**
Ranks (among other measures) contribution margin, plant utilization and days of working capital
- **Customer**
Examines the company's product line, including how well it satisfies buying criteria and awareness/accessibility levels
- **Learning and Growth**
Evaluates employee productivity

The Internal Business Process and Customer perspectives can cross-check performance. Under Internal Business Process, a low score for Contribution Margin could indicate the company is unprofitable– the company should look at its costs and pricing. Under the Customer perspective, a poor Buying Criteria score suggests the company should consider R&D projects to improve the product line or price adjustments.

The simulation projects Balanced Scorecard results for the upcoming year (see the Proformas menu). Scores from previous years are available on the dashboard.