

OUTLIERS BUSINESS STRATEGY CENTRE™

Balanced Scorecard Toolkit™

Translate strategy into balanced objectives and measures

Executive / Strategy Office · Flagship Edition 2026

Publication-ready resource for the Outliers Resource Library

1. Full Guide

The balanced scorecard translates strategy into objectives and measures across four perspectives — financial, customer, internal process, and learning & growth — linked by a strategy map. This toolkit builds and cascades the scorecard.

Operating lifecycle

1. Map — build the strategy map (cause and effect)
2. Define — objectives and measures per perspective
3. Target — set targets and thresholds
4. Cascade — align the organisation to the scorecard
5. Review — track attainment and act

Maturity model

L1 Initial	L2 Developing	L3 Defined	L4 Managed	L5 Optimised
Ad hoc / reactive	Some structure	Standardised	Managed & measured	Adaptive & advantage-creating

Key components

- Strategy map
- Financial perspective
- Customer perspective
- Internal-process perspective
- Learning & growth
- Cascade & alignment

2. Templates

Strategy map template

Link objectives across the four perspectives in cause-and-effect chains.

Balanced scorecard workbook

Objectives, measures, targets, actuals, attainment and RAG (working XLSX supplied separately).

Strategic KPI library

Choose certified measures for each perspective (working XLSX supplied separately).

Strategy review meeting pack

Run the scorecard review.

3. Sample Output

Illustrative scorecard (from the Balanced Scorecard Workbook):

Perspective	Objective	Attainment	RAG
Financial	Grow revenue	90%	Amber
Financial	Improve margin	89%	Red
Customer	Improve satisfaction	107%	Green
Learning	Build capability	85%	Amber

4. Checklists

- Strategy map built and validated

- Objectives defined across all four perspectives
- Each objective has a measure, target and owner
- Scorecard cascaded to units and teams
- Attainment reviewed on a regular cadence
- Scorecard reported to the board

Governance Structure

The scorecard is governed by the executive and reviewed by the board each quarter:

Layer	Role
Board	Approves strategy and capital; oversees value creation and strategic risk
Strategy / Executive Committee	Owens strategy, prioritises, governs execution
Strategy office / PMO	Runs the cycle, tracks initiatives, maintains the system
Business-unit leaders	Own strategy and delivery in their units
Initiative owners	Deliver initiatives to plan, KPIs and milestones

Reporting Example

Standard report: executive summary · progress vs target (RAG) · key metrics · risks & decisions.

Metric	Current	Target	RAG	Action
Financial perspective	On plan	On plan	Amber	Recover margin
Customer perspective	Ahead	On plan	Green	Maintain
Internal perspective	Slightly behind	On plan	Amber	Improve delivery
Learning perspective	Behind	On plan	Amber	Accelerate hiring

Board Reporting Section

Illustrative one-page board summary (replace with live data):

Item	Status	Commentary
Scorecard health	Amber	Customer ahead; margin and capability behind
Balance	Green	All four perspectives measured
Risk	Amber	Margin attainment below threshold
Decisions sought	—	Approve margin-recovery actions

Notes & Disclaimer

This toolkit is a professional management resource. Calibrate frameworks, scoring, KPIs and governance to your organisation, sector and strategy. Targets and thresholds are illustrative and should be set by leadership.