


**BALANCED SCORECARD: MANAGEMENT TOOL FOR COMMERCIAL AND TOURISM ADMINISTRATION** <https://doi.org/10.56238/sevened2024.037-183>**Gema Viviana Carvajal Zambrano<sup>1</sup>, Frank Ángel Lemoine Quintero<sup>2</sup>, Dianelys Nogueira Rivera<sup>3</sup> and Yanelis Ramos Alfonso<sup>4</sup>.****ABSTRACT**

This research addresses the importance of evaluating and improving the implementation of competitive strategies in organizations, using the Balanced Scorecard as a management tool. In a context of constant economic, social, technological and environmental changes, it seeks to identify deficiencies in strategic execution and propose solutions to strengthen adaptation and anticipation of change. The objective of the study is to analyze the gaps between the calculated indices and the expected levels in different organizational perspectives, in order to propose improvements that optimize overall performance. To meet the proposed objectives, a mixed approach was employed, combining quantitative and qualitative methods. The method of analysis and synthesis was used to define the theoretical references and characterize the problem, and the empirical-analytical method to obtain a direct perception of the object of study and verify the hypothesis raised. The tools included scientific observation to identify problems and characterize the tourist destination, and surveys and interviews to delve deeper into consumer behavior. The study population included experts in strategic management and consumers in the tourism sector. The most relevant scientific results of the study highlighted the effectiveness of the Balanced Scorecard in detecting and addressing gaps in strategy implementation, providing a framework for continuous evaluation and timely adjustment of strategies. This underscores the importance of having clear indicators and well-defined objectives to improve organizational management.

**Keywords:** Balanced Scorecard. Management. Tourist destination. Administration. Tools.

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<sup>1</sup> Dr. in Technical Sciences and professor at the Bahía Extension of the Eloy Alfaro Lay University of Manabí  
E-mail: [gema.carvajal@uleam.edu.ec](mailto:gema.carvajal@uleam.edu.ec)

Orcid: <https://orcid.org/0000-0001-8451-9683>

<sup>2</sup> Dr. in Economic Sciences and professor at the Bahía Extension of the Eloy Alfaro Lay University of Manabí.  
E-mail: [frank.lemoine@uleam.edu.ec](mailto:frank.lemoine@uleam.edu.ec)

Orcid: <https://orcid.org/0000-0001-8885-8498>

<sup>3</sup> Dr. in Technical Sciences. Technological Equinoctial University (UTE), Quito, Ecuador. University of Matanzas. Cuba.

Email: [dianelys.nogueira@umcc.cu](mailto:dianelys.nogueira@umcc.cu)

Orcid: <https://orcid.org/0000-0002-0198-852X>

<sup>4</sup> Dr. in Technical Sciences. Technical University of Manabí. Ecuador.

E-mail: [yanelis.ramos@utm.edu.ec](mailto:yanelis.ramos@utm.edu.ec)

Orcid: <https://orcid.org/0000-0001-8383-1245>

## INTRODUCTION

Tourism has now emerged as a key player in international trade, becoming one of the main sources of income for many Latin American countries. This growth is also reflected in the diversification of tourism activity and the multiplier effect it generates, creating competition between destinations.

It is crucial to recognize the interrelationship between tourism, culture and the environment, which gives rise to an ancestral, multicultural and multifunctional connection. This relationship contributes to the creation of safer and more sustainable destinations, which drives countries to implement strategies and policies that favor socioeconomic development. Ecuador is no exception and seeks to strengthen tourism through various policies and alternatives.

Tourism activity in Ecuador has shown growth since 2015, when the Gross Domestic Product (GDP) registered an increase of 1.5%. In 2016, due to the earthquake that hit the country, growth decreased by 1.4%. However, in 2017, thanks to the strategies implemented, tourism was reactivated with an increase of 1.74%; in 2018, growth was 1.82%; and in 2019, it reached its highest point with an increase of 1.86%, standing out as the year with the highest tourist influx. In 2020, the COVID-19 pandemic led to a drastic 77% reduction in foreign tourist arrivals and tourism GDP fell to 1.61% due to global lockdown (CFN, 2022).

It is important to note that the National Strategic Plan indicates that the participation of the tourism sector in the services account (export of services) decreased from 68% in 2019 to 39% in 2020. However, by the third quarter of 2021, participation recovered to 47%, despite the difficulties caused by the pandemic (MINTUR, 2019).

Tourism is considered a crucial driver for Ecuador's economy. Internationally, the tourism sector contributes 9.8% of GDP and employs one in 11 people on the planet, which is equivalent to approximately 277 million people. Among the five most visited provinces in the country are Guayas (18.6%), Santa Elena (16.9%), Manabí (15%), Pichincha (12.7%) and Esmeraldas (8.8%). Together, these provinces located in the coastal region represent 59.3% of the total trips made. (Alcívar, 2018)

The province of Manabí, located in the central coastal region of the Pacific, is distinguished by its rich ancestral culture and traditional gastronomy, in addition to its resources and tourist attractions. Its diversity in fauna and flora is also a significant attraction, along with its archaeological heritage that dates back to ancient civilizations, adding a dimension of myths and legends that enrich its tourist offer. Manabí offers splendid

beaches, charming fishing villages, marine and wildlife reserves, wetlands, and the Machalilla National Park, with its abundant vegetation and variety of wildlife species.

From this observatory, a field research was carried out and through group work and with experts, the main deficiencies of tourism in the destination have been defined, which corroborate some insufficiencies reported in the reviewed literature. This is recognized as the research problem and the main aspects of it are detailed below:

- ✓ Deficient control of basic indicators of tourism management (the number of tourists, nationality, average expenditure is not known).
- ✓ Lack of a system of indicators and information flow that facilitates decision-making.
- ✓ Limited coordination of MINTUR and GAD with the unions that manage tourism (hoteliers, restaurants, etc.).
- ✓ Management based on operability and improvisation that facilitates strategies for positioning the tourist destination.
- ✓ Lack of knowledge about instruments that measure the perception of tourists in the destination in order to apply effective and operational strategies.
- ✓ Low levels of efficiency in the destination cause instability in tourism activity. (In 2018 in the country, expenditures represent 41.17% of tourism revenues and in the destination 52.23%, MINTUR 2020)

Framed in this problem, this research is developed within the project: Tourist Observatory for the management of the tourist destination Sucre - San Vicente - Jama - Pedernales that is developed from the Eloy Alfaro Lay University of Manabí and that has allowed the identification of the following scientific problem.

A scientific problem that most relapses in the research work defined by an expert is the deficient management control in the tourist destination Sucre - San Vicente - Jama - Pedernales, which affects the effectiveness, efficiency, competitiveness and decision-making process in said destination. Defining as an objective to develop a model for the management control of the Sucre - San Vicente - Jama - Pedernales destination, which based on the integration of a tourism observatory and a balanced scorecard facilitates the management of effectiveness, efficiency, competitiveness and the decision-making process in the destination. This paper bases its main focus on analyzing the gaps between the calculated indices and the expected levels in different organizational perspectives, in order to propose improvements that optimize overall performance.

The scientific novelty of this study is focused on the proposal of a management control model that evaluates the control process for the management of tourist destinations,

which from the strategic analysis stage assesses the four perspectives of the balanced scorecard for analysis through a decision rule; contributes to achieving changes in processes and allows the construction of indicators, the development of the control system to obtain better competitive and commercial results in the tourist destination; as well as the new procedures for the evaluation of the BSC and the adaptation of marketing techniques and tools.

## SCIENTIFIC FOUNDATIONS THAT SUPPORT THE STUDY

### TOURIST DESTINATIONS

It is important to start by addressing this issue from authors such as , offer different definitions of the concept of tourist destination. Bull (1994) defines this concept as "Country, region or city to which visitors go, having it as their main objective" and Cooper, Fletcher, Gilbert, Shepherd and Wanhill (1998) define tourist destination as "Concentration of facilities and services designed to meet the needs of tourists".(Bull, 1994)(Cooper y otros, 1998)

On the other hand, Mill and Morrison (1985) They indicate that destinations are not only a fundamental part of the total tourism system, but also that a destination is a system that contains a mix of attractions and services where "each part is dependent on the others for success in attraction, service and tourist satisfaction".

Therefore, Valls (2007) They allege that the destination is the base unit of tourism planning. Improving the value of the experience and adapting the number of tourists to the carrying capacity makes it easier for the territory and heritage not only not to be depleted, but to be constantly revived. From this sustainable perspective, this book deals with the comprehensive management of destinations.

But the World Tourism Organization (UNWTO) states in its blog that a tourist destination is a physical space, with or without an administrative or analytical delimitation, in which a visitor can spend the night. It is a grouping (in the same location) of products and services, and of activities and experiences, in the tourism value chain, and a basic unit of analysis of the sector. A destination incorporates different agents and can extend networks to form larger destinations.(2008)

There are multiple criteria regarding tourist destinations, although criteria indicate that a tourist destination is the conglomerate of tourist products or offers that act within a specific demarcation or geographical area, to which must be added factors such as climate, infrastructure, services, natural and cultural resources, and of course the quality of all this. (EOI, 2011)

So, let's value that a tourist destination is a geographical area in which travelers live new experiences, interesting moments and exciting activities, in this same aspect there are levels in terms of tourist destinations within which we can mention: a center of interest, cities, regions or countries (Barros y otros, 2011).

### BALANCED SCORECARD. DEFINITION

Cárdenas in his study argues that the Balanced Scorecard (BSC) is the model developed by (2009)Kaplan and Norton (1997), with the aim of paying greater attention to operational measurements related to customer satisfaction, internal processes, and improvement and innovation activities. There is a well-known phrase that sums up the importance of measurements: "If you can't measure it, you can't control it and if you can't control it, you can't manage it."

Villa (2015) He defines it as "a set of indicators that provide senior management with a comprehensive view of the business and a management tool that translates the company's strategy" although he also claims that it is a new framework that helps organizations to transform strategy into operational objectives. They are the guide for obtaining business results (performance) and strategically aligned behaviors of the company's key people.

Instead Vincent and Viltard (2021) approaches the BSC from a feedback and strategic training approach: Links operational reviews (short-term performance) with strategic reviews (long-term trends) in order to assess the extent to which the outlined strategic framework is working. Because organizational leaders require feedback on strategy, the WCC should provide opportunities to gather information on these types of issues, make reflections, and gather ideas from and for the entire organization.

Santistevan-Nunura et al. (2020) they focus on a Balanced Scorecard from the learning and growth perspective, evidencing in their results that employees have a very high and high degree of knowledge about the company's mission and vision, as well as the level of work performance, motivation, evaluation of the training they receive from the company, growth opportunities and the knowledge they have of how their department contributes to the achievement of organizational objectives; as well as about the comfort of working in the company's facilities.

## METHODOLOGY

The research focused on a quantitative and qualitative study that facilitated the fulfillment of the proposed objectives. To carry out the research, different methods were used, such as:

Method of analysis and synthesis: to establish the epistemological characterization and define the theoretical references that serve as support for the research process, in addition to enabling the analysis of all the information for the design of the model and the criteria of experts consulted in the evaluation of the proposal.

Empirical-analytical method: it is used to know the direct perception of the object of research and for the contracting of the hypothesis.

## THE TOOLS AND TECHNIQUES USED WERE:

Scientific observation: for the identification of the scientific problem and the characterization of the tourist destination and consumer behavior in the practical object of research.

Surveys and interviews: to deepen and expand information regarding consumer behavior.

Documentary analysis: allowed the analysis of the bibliography related to the object and field of research. In addition, for the review of the information available to the tourist destination and to establish comparisons that allow determining the coherence between these and the requirements of the new proposal.

The computer programs StatisticProgram for Social Sciences for Windows (SPSS version 26), Decision, CurveExpert Pro 2.6.3 and Microsoft Excel for information processing and the preparation of tables and graphs.

## RESULTS

### METHODOLOGICAL PRINCIPLES FOR THE IMPLEMENTATION OF THE PROPOSED MODEL:

1. Knowledge of the strategic plans of tourism in Ecuador and of tourist destinations.
2. Close correspondence between the different actors involved in tourism management processes.
3. To have effective, efficient and trained personnel for the management control of tourist destinations.
4. Existence of marketing orientations and approaches towards the exhibition of destinations.

5. To have an information system for the development of the analyses.

## PRESENTATION OF THE FORM

The objective of this model is to control the management of the tourist destination from a general, objective and real vision that supports and evaluates each of the processes developed towards the achievement of the strategic objectives of the tourist destination.

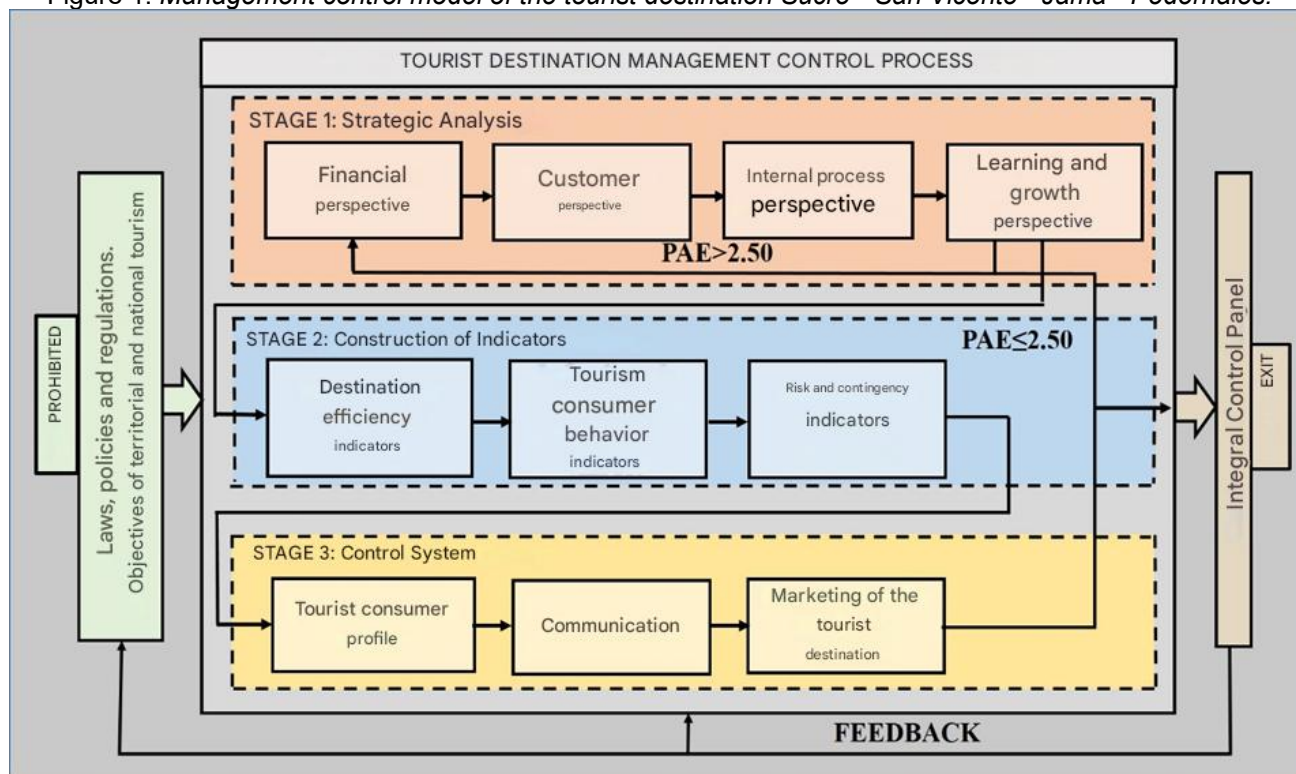
The model's functions:

1. Guide the actors involved in the management control of tourist destinations.
2. To enable the transformation of investment projects towards the sustainability of tourism.
3. Contribute with tools and processes that contribute to decision-making.
4. To provide ease in the evaluation of the social, economic and environmental impacts of tourism investment, minimizing negative aspects.
5. Benefit from increased objectivity in valuations.
6. Increase the attractiveness of destinations to source markets.
7. Link the interests of private national or international investors with those of the local country.

The proposed model has input and output; at the same time, it is composed of three stages that are related to each other, maintaining a continuous sequence and feedback.



Figure 1. Management control model of the tourist destination Sucre - San Vicente - Jama - Pedernales.



Source: Prepared by authors

The entry of the model is shaped by the laws, policies and regulations of tourism that Ecuador has; and the objectives of territorial and national tourism. After the analysis of these, the management control process of the tourist destination is continued, comprising three stages.

**Stage 1.** Strategic analysis is made up of four phases: financial management, the customer perspective, the internal process perspectives, and the learning and growth perspective. These phases are carried out continuously.

In view of the above, the following analysis is proposed as a decision rule: if the strategic analysis procedure (SAP) is greater than 2.5, it is returned to the beginning of the stage to inspect each of the determined phases again. If the results obtained in the new iteration are maintained, we would proceed to the exit of the model. Otherwise, if the strategic analysis procedure (SAP) is less than and equal to 2.5, it goes to the second stage.

**Stage 2.** The construction of indicators is made up of three phases: Destination efficiency indicators, tourism consumer behavior indicators, and risk and contingency indicators. Opening the third stage.

**Stage 3.** The control system is made up of three phases: Profile of the tourist consumer, communication and marketing of the tourist destination.



The output of the model is composed of a strategic plan based on the Balanced Scorecard.

## MATRIX OF INDICATORS FOR RESULTS (MIR)

The MIR matrix is established to evaluate phases of the first stage, in order to obtain results that allow identifying the management of the tourist destination of the case under study.

## STEPS FOR THE DEVELOPMENT OF THE MIR MATRIX

The Lemoine et al. expresses that the matrix(2020) seeks to define where the critical points are located and manage from their results the strategies that position the tourist destination.

The matrix of indicators for results – MIR, consists of the following steps:

1. Establish the general parameters and indicators to be measured for the research topic.
2. Select indicators using the expert method. Given that the score according to the experts' criteria must be from 1 to 5, grading it as follows: 1 is bad, 2 fair, 3 good, 4 very good; and, 5 excellent. The qualification of experts in the subjects does not have to be considered closed numbers, but depends on the participation of specialists and the results obtained by the judgment of all participants.
3. Score the main area. These values must have a proportional value, where the total sum is equal to 1.
4. Weight each of the indicators proportionally, where the sum of each of the parameters established in the main area is equal to 1.
5. Determine the assigned score of each indicator from 1 to 5. Where 1 is the minimum value and 5 is the maximum.
6. Set the calculated score using each main area. Where:

$$P_c = \sum_{i=1} (C_i^3 * A_i)$$

$P_c$  = Calculated Score of the Main Area

$\Sigma$  = Sumatoria

$C_i$  = Weighted Criterion

$A_i$  = Assigned Score

7. Determine the calculated index of the main areas, by:

$$I_c = (P_c - P_i)$$

Where:

Ic = Index calculated by area

PC = Calculated Score of the Main Area

Pi = Main Area Weighting

Calculate the expected level of each area, by:

$$I_e = (5 * P_i) n$$

Ie = Expected level per area

Pi = Main Area Weighting

n = Percentage of expected achievement

### Phase 1. Financial perspective

Financial management allows you to manage, control and supervise the economic resources that are used in each of the activities aimed at achieving the proposed objectives. Financial management has a series of indicators that allow the processes carried out to be calculated. (Table 1)

Table 1 - Financial perspective indicators.

INDICATORS	MEASUREMENT
Liquidity	<ul style="list-style-type: none"> <li>- Current Ratio</li> <li>- Acid test</li> <li>- Net working capital</li> </ul>
Efficiency	<ul style="list-style-type: none"> <li>- Inventory turnover</li> <li>- Stock inventories</li> <li>- Collection periods</li> <li>- Portfolio turnover</li> <li>- Asset turnover</li> <li>- Supplier rotation</li> </ul>
Efficiency	<ul style="list-style-type: none"> <li>- Gross profit margin</li> <li>- Return on sales</li> <li>- Return on assets</li> <li>- Return on equity</li> <li>- Earnings per share</li> </ul>
Indebtedness	<ul style="list-style-type: none"> <li>-Indebtedness</li> <li>-Autonomy</li> </ul>
Performance	<ul style="list-style-type: none"> <li>- Market share index</li> <li>- New Product Development Index</li> <li>- Sales growth rate</li> <li>- Customer churn rate</li> </ul>
Productivity	<ul style="list-style-type: none"> <li>- Dupont Index</li> </ul>

	- Sales growth rate
Financial diagnosis	<ul style="list-style-type: none"> <li>- EVA (Economic Value Added)</li> <li>- Marginal contribution</li> <li>- Contribution margin</li> <li>- Break-even point</li> <li>- EBITDA (<i>Earnings Before Interest, Taxes, Depreciation and Amortization</i>)</li> <li>- WACC (<i>Weighted Average Cost of Capital</i>)</li> <li>- Financial structure</li> <li>- KTNO net operating working capital</li> </ul>

## Phase 2. Customer Perspective

The customer's perspective responds to the perceptions and behaviors that the customer develops at the time of making their visit and meeting their needs. Table 2 below shows its measurement indicators.

Table 2 - Customer Perspective Indicators.

INDICATORS	MEASUREMENT
Customer volume	<ul style="list-style-type: none"> <li>- Market share growth (segment)</li> <li>- Proportion of new customer revenue</li> <li>- New customer geographies</li> <li>- New customers for promotional activities</li> </ul>
Satisfaction (Retention and loyalty)	<ul style="list-style-type: none"> <li>- Profitability</li> <li>- Frequency of visits</li> <li>- Purchase intent</li> <li>- Response time</li> <li>- Price</li> <li>- Quality</li> <li>- Brand</li> </ul>
Customer profitability	- Income earned during visits

## Phase 3. Internal Process Perspective

It allows the analysis of all the processes that have been developed to achieve the objectives, the satisfaction of the market and the orientation of optimal activities that allow the development of quality service at the lowest possible cost. Table 3 details some of the indicators that are part of the internal processes perspective.

Table 3 - Indicators from the perspective of internal processes.

INDICATORS	MEASUREMENT
Internal processes	<ul style="list-style-type: none"> <li>-Innovation</li> <li>- EVM (<i>Earned Value Management</i>)</li> <li>- Time spent carrying out activities</li> <li>- Process downtime (Time that activities are not carried out either due to technical problems, personnel, among others)</li> <li>-Quality</li> </ul>
Financial	<ul style="list-style-type: none"> <li>-Revenue.</li> <li>- Profits (Net, gross, operating).</li> <li>-ROI.</li> </ul>
Collaborators	<ul style="list-style-type: none"> <li>-Feedback</li> <li>- Opinions or suggestions</li> <li>- Employee satisfaction</li> <li>- Teamwork</li> <li>-Productivity</li> </ul>
Customer Support	<ul style="list-style-type: none"> <li>- Customer acquisition cost</li> <li>- Cost in customer retention</li> <li>- Cost in customer loyalty</li> <li>- Lead rate</li> <li>- Market share among competitors</li> <li>- Number of customers</li> <li>- Customer lifetime value</li> </ul>

#### Phase 4. Learning and growth perspective

This phase relates the ability to innovate processes with the ability to learn, improve, and grow in order to align processes, activities, and resources towards global objectives so that processes are carried out effectively. Table 4 shows the indicators of this parameter.

Table 4 - Learning and Growth Perspective Indicators

INDICATORS	MEASUREMENT
Employee capacity	<ul style="list-style-type: none"> <li>-Satisfaction.</li> <li>-Retention.</li> <li>-Productivity.</li> <li>-Profitability.</li> <li>-Training.</li> </ul>
Information systems capacity	<ul style="list-style-type: none"> <li>- Participation in real-time feedback processes.</li> <li>- Index of access to strategic information.</li> <li>- Customer service collaborators with real-time information for the development of their activities.</li> </ul>
Motivation and delegation of power ( <i>empowerment</i> )	<ul style="list-style-type: none"> <li>- Number of suggestions per collaborator.</li> <li>- Number of employee suggestions implemented.</li> <li>- Process improvement index.</li> <li>- Projects carried out by the work team.</li> </ul>

Based on the definition of the aforementioned indicators, they were evaluated independently and based on studies carried out previously, generating criteria by experts that were transferred to the MIR matrix. The results of the base year, which was 2016, will be presented below and then an assessment or cross-analysis of the historical results of four years (2017, 2018, 2019, 2019) not exposing the results of 2020 because Covid19 generated a destruction of the indicators, although the Tourism Observatory continues to generate statistics on behaviors.

Figure 2. *MIR Matrix 2016*

Área Principal	Ponderación Área Principal	Indicadores o Criterios por Área	Ponderación Criterio	Puntuación asignada	Puntuación calculada Área Indic	Índices Calculados por Área I.	Nivel Esperado por Área I.	Observación
Perspectiva financiera	0,35	Gestió Turítica	0,25	1,52	1,907	0,67	0,88	SEGUIMIENTO REQUERIDO
		Liquidez	0,13	1,9				
		Endeudamiento	0,14	2,05				
		Desempeño	0,18	3				
		Productividad	0,09	2,5				
		Diagnóstico financiero	0,08	2,85				
Perspectivas de procesos internos	0,18	Procesos internos	0,40	2,3	2,18	0,39	0,45	SEGUIMIENTO REQUERIDO
		Financieros	0,20	2,1				
		Colaboradores	0,20	1,7				
		Atención al cliente	0,20	2,5				
Perspectiva de aprendizaje y crecimiento	0,25	Capacidad de los colaboradores	0,52	1,4	1,968	0,49	0,63	SEGUIMIENTO REQUERIDO
		Capacidad de los sistemas de información	0,28	3				
		Motivación y delegación de poder	0,20	2				
Perspectiva del cliente	0,22	Volumen de clientes	0,50	3	2,675	0,59	0,55	APROBADO
		Satisfacción	0,35	2,5				
		Rentabilidad del cliente	0,15	2				
EVALUACION DE LA GESTION DEL DESTINO						2,14	2,50	SEGUIMIENTO REQUERIDO

The evaluation of corporate governance, based on the MIR matrix, reveals satisfactory results in general terms, with an overall index of 2.34 slightly above the expected level of 2.25. In Financial Management, positive results are observed in liquidity (1.52) and indebtedness (2.05), both close to optimal levels. Effectiveness (3.2) exceeds expectations, although efficiency (1.9) could be improved. Overall, the financial management is sound and approved, demonstrating good resource management.

The Internal Process Perspective shows favorable performance, particularly in customer service (3), which is essential for business success. However, employee management performance (1,7) requires attention, as it is below expected standards. Despite this, the internal processes area is approved and meets the evaluated criteria. The Learning and Growth Outlook is the most critical area, with an index of 0.42, which is below the expected level of 0.56. Aspects such as employee capacity (1,4) and motivation and delegation of power (2) need urgent improvements to boost team performance and development. This perspective has been identified as an area of required monitoring.

Financial management has improved in 2019 in terms of liquidity, with a score of 2.7 and a calculated ratio of 0.92, although it remains below the expected level of 1.05. Efficiency also increased with a score of 3.2, while indebtedness stood at 2.5, reflecting more efficient management of financial resources. Despite these advances, the overall performance of financial management still requires monitoring, as it has not reached the expected levels in general terms.

Customer Insight has shown a strong performance in 2019. The volume of clients was evaluated with a score of 4, resulting in a calculated index of 0.70, above the expected level of 0.66, which led to this area being approved. However, customer satisfaction and

profitability still need attention, although they have improved compared to previous years. As for internal processes, the total score is 2.28, with a calculated index of 0.41, which is still below the expected level of 0.54. Performance in this area, especially in employees and financial management, shows that follow-up is needed. Customer support, although improving with a score of 3, still requires strengthening.

Learning and Growth Perspective continues to be one of the weakest. Employee capacity received a low rating of 1.4, which significantly affected the calculated ratio (0.42) compared to the expected level of 0.75. While the capacity of information systems scored a solid 3, the lack of employee development and motivation require urgent intervention.

Overall Assessment indicated that in 2019, the overall assessment of business management improved slightly, reaching a score of 2.45 against the expected score of 3.00. Although there are notable improvements in certain areas, such as customer perspective, other areas, such as internal processes and learning and growth, still require attention and follow-up to reach desired levels of performance.

This analysis shows the importance of continuing monitoring and making strategic adjustments in areas where performance remains insufficient, especially in personnel management and internal processes. The overall assessment of business management results in a score of 2.69 out of an expected level of 3.00, indicating that follow-up is still required in several areas, especially in financial management and internal processes. The improvements in the customer perspective are remarkable, but the overall performance still does not reach the optimal levels expected for the period evaluated. This analysis suggests that while some areas have shown significant progress, others require strategic attention to achieve more balanced performance across the organization.

## HISTORICAL STUDIES OF THE GAPS BETWEEN THE CALCULATED AND EXPECTED INDEX

This study facilitated the generation of a critical criterion of the gaps between the dimensions of the BSC in order to observe the indices and to be able to generate increasingly effective strategies or maintenance that affect effective consumer behavior towards the destination under study. The logical historical results of the WCC through the MIR are set out below.

Table 5. *Historical results of the calculated index and expected level*

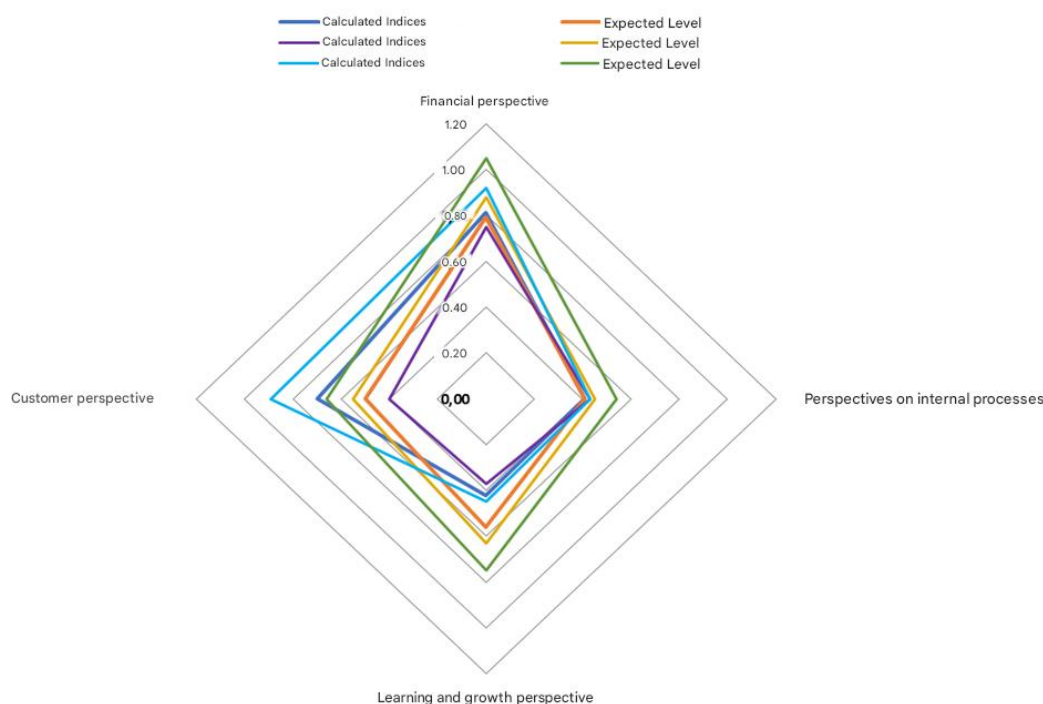
	2016		2017		2018	
Perspectives on the Integral Command Board	Calculated	Expected	Calculated	Expected	Calculated	Expected
	Indices	Level	Indices	Level	Indices	Level
Financial perspective	0.81	0.79	0.75	0.88	0.92	1.05
Customer perspective	0.70	0.50	0.40	0.55	0.89	0.66
Perspectives on internal processes	0.41	0.41	0.43	0.45	0.43	0.54
Learning and growth perspective	0.42	0.56	0.37	0.63	0.45	0.75
MANAGEMENT EVALUATION INDICATOR	2.34	2.26	1.95	2.51	2.69	3.00

A comparative analysis of the calculated indices and expected levels in the balanced scorecard outlook for 2016, 2017 and 2018 reveals variations in the organization's performance. In 2016, the management appraisal indicator was 2.34, slightly above the expected level of 2.26, with the financial outlook showing a return close to target (0.81 vs. 0.79) and the client's outlook far exceeding its target (0.70 vs. 0.50). In 2017, overall performance declined to an index of 1.95 below the expected level of 2.51, which is mainly attributed to the decline in the customer outlook (0.40 vs. 0.55) and in learning and growth (0.37 vs. 0.63), while the financial and internal process outlook remained relatively stable. For 2018, an overall improvement is observed with a management appraisal index of 2.69, still below the expected level of 3.00, but with a significant uptick in the customer outlook (0.89 vs. 0.66) and financial (0.92 vs. 1.05). However, the prospects for internal processes and learning and growth continue to fall short of expected levels, suggesting areas of opportunity in operational efficiency and organizational development.

Below is a radial where it is observed through a history how the calculated index behaves with respect to the desired index, the results of which are shown in Figure 3.



Figure 3 - Historical gaps *between the calculated index and the expected level*



The historical gaps between the calculated index and the expected level, it is necessary to analyze how the differences (or gaps) between the calculated indices and the expected levels vary for each of the perspectives of the balanced scorecard throughout the years 2016, 2017 and 2018. In 2016, the total gap was small with a management evaluation indicator of 2.34 compared to the expected level of 2.26, showing a slight exceedances of the objectives, especially in the client's perspective. In 2017, the gap widened significantly, as the index of 1.95 fell below the expected level of 2.51, reflecting a deterioration in customer outlook and learning and growth. For 2018, although the global gap was reduced with an index of 2.69 compared to the expected 3.00, gaps are still noticeable in the perspective of internal processes and learning and growth. This figure helps to identify the areas with the greatest disparity between actual performance and expectations, pointing out key opportunities for strategic improvements in the management of the organization.

## DISCUSSION

Although it is important to highlight the collaborative work between coastal and foreign universities for the development of a model for the management control of the tourist destination Sucre - San Vicente - Jama - Pedernales that responds to the demands of tourism and commercial companies, services and entrepreneurship in general, then it is

important to recognize that the model not only responds to the destination under study but is adaptable due to its scientific novelty for other destinations similar or different.

(Ghiglione, 2021) in his study he argues that the CMI integrates it as a tool that manages business efficiency where he explains that ggestion implies managing and allocating limited resources efficiently, evidencing collaborations carried out in the destination under study according to criteria of when his approach directs it towards the relevance of the CMI and its perspectives as analyzed in this study through the MIR matrix from studies generated by (Pedrini, 2022)(Lemoine et al.,2020, p.96)

However, Lemoine-Quintero et al. (2021) argue that the success or failure of any company, organization or institution, whether public or private, depends to a large extent on the design, scope and level of implementation of its competitive strategies, in this particular case hotel companies which play a fundamental role in the tourism activity of a destination and where consumer behavior has to coincide by Lemoine; Herández et al. (2021, p.1344) and behavior style as a preponderant factor for positioning and sustainability. (Lemoine ; Ureta et al., 2023)

Based on criteria of Homero et al. ( 2020) clarifies that the Balanced Scorecard (BSC) is a strategic administrative tool that allows companies to achieve the level of efficiency and effectiveness in their processes, allowing them to increase their productivity, although according to considerations of the Balanced Scorecard (BSC), it becomes the most used tool in business and(SIMLA, 2021)eCommerceto efficiently run a company where these criteria have contributed to integrate it into the tourism context generating actions that contribute to sustainable destinations through the generation of a strategic map and in this way to design the management model that responded to the prevailing tourist needs on the country's coastal coast. (Carvajal et al., 2022, p. 250)

## CONCLUSION

That Higher-than-Expected Financial Performance and Customer Satisfaction indicated that the destination has consistently exceeded its goals in the financial and customer outlook. In 2018, the calculated index for the financial perspective was 0.92, exceeding the expected level of 1.05. Similarly, in the client's perspective, the index of 0.89 was above the expected level of 0.66. This reflects effective management in terms of profitability and high customer satisfaction and loyalty, which is essential for sustainable growth at the level of commercial and tourism management of the destination under study.

That Operational Efficiency with Need for Improvement in Internal Processes and Learning at a historical level, the perspectives of internal processes and learning and

growth have shown calculated indices that, although they meet the expected levels in certain periods, reflect areas of opportunity for improvement.

That the Variable Impact of Strategy Implementation: The results show that strategy implementation has had a variable impact on the overall performance of the organization. In 2017, the management evaluation indicator was 1.95, significantly below the expected level of 2.51, suggesting challenges in the effective execution of strategies during that year. However, in 2018, there was a recovery with an index of 2.69, approaching the expected level of 3.00. This pattern highlights the importance of continuous evaluation and timely adjustments in strategies to maintain desired performance.

That the model for the management control of the tourist destination Sucre - San Vicente - Jama - Pedernales meets the management expectations for the commercial and tourism administration of responsible destinations in Ecuador and the coasts.

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