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Integrating ISO 9001:2015 Gap Analysis and the Balanced Scorecard for Sustainable Profitability: A Case Study of Radja Gurame Cempaka Putih Restaurant

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Abstract: This research examines the causes of financial performance declining and of low customer review ratings at the Radja Gurame Cempaka Putih outlet of PT Selera Radja Sejahtera, which poses a threat to business sustainability, and aims to restore its profitability by identifying gaps in the quality management system and organizational performance. A qualitative descriptive method was applied through management interviews, focus group discussions with key employees, customer interviews, field observations, and analysis of secondary data. The analysis integrates gap analysis of the ISO 9001:2015 quality management system, Balanced Scorecard performance perspectives, Cause and Effect analysis, and Resourced-Based View evaluation. The results reveal seven key findings: significant gap exists between operational practices and the formal quality management system, data-driven performance measurement and decision-making systems are not yet established, product and service quality inconsistencies occur under high operational load, product and service quality constitute key intangible resource-based strengths, human resource management is not yet system-based, technology utilization remains operational rather than strategic, and internal resource advantages have not been converted into sustainable financial performance. The study proposes a Balanced Scorecard-based strategy map to restore a sustainable profitability over a three-year horizon.

Keyword: Profitability, ISO 9001:2015, Balanced-Scorecard, Cause&Effect Analysis, Resource-Based View.

INTRODUCTION

The culinary industry is a major subsector of the creative economy, contributing significantly to national economic growth and employment, particularly among micro, small, and medium enterprises (MSMEs). It accounts for approximately 30% of total revenue in the tourism and creative economy sector (Badan Ekonomi Kreatif, 2024) and shows strong employment growth in restaurant-and-fisheries-related occupations (Kementerian Ketenagakerjaan Republik Indonesia, 2024). National labor statistics indicate that Agriculture, Forestry, and Fisheries employ the largest share of the workforce (28.18%), followed by

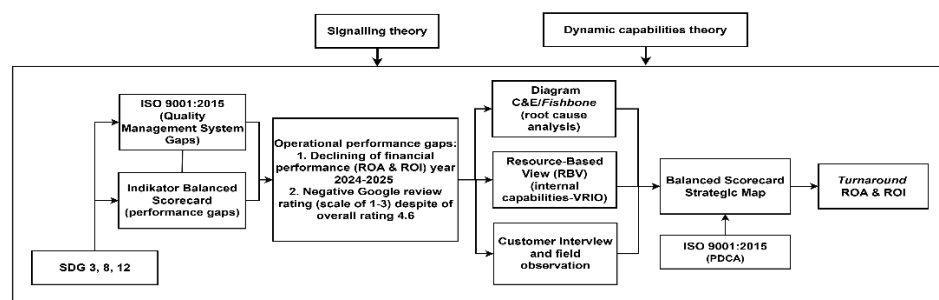
Accommodation and Food & Beverage services (7.79%), and Transportation and Warehousing (4.29%) (Badan Pusat Statistik Republik Indonesia, 2025), highlighting the strategic role of restaurants as employment drivers within interconnected sectors.

Increasing competition, changing consumer behavior, and rising expectations for consistent product and service quality require restaurants to adopt structured management systems oriented toward long-term performance. Business sustainability is therefore not determined solely by profitability, but also by the effectiveness of quality management systems and the alignment between strategic planning and operational execution.

Radja Gurame Cempaka Putih Restaurant, operated by PT Selera Radja Sejahtera, has experienced declining profitability during 2024–2025, as reflected in its Return on Assets (ROA) and Return on Investment (ROI). ROA is widely used to measure a firm’s ability to generate profit from its assets and is a strong indicator of financial sustainability (Abdullah et al., 2021; Anagnostopoulou et al., 2020; Aissa & Goaid, 2016; Penman, 2009 in Abdullah et al., 2023; Lee et al., 2022 in Herman & Zsido, 2023; Von Dentz, 2025). ROI evaluates investment efficiency and expected returns, with higher values indicating better investment performance (Amalia, 2024; Edyansyah et al., 2025). Despite an overall favorable Google Reviews rating of 4.6 out of 5, the restaurant has received negative customer reviews, indicating performance inconsistencies.

These conditions suggest a gap between the formal ISO 9001:2015 quality management system and daily operational practices. ISO 9001:2015 emphasizes a process approach, evidence-based decision-making, and continuous improvement through the PDCA cycle (Baali et al., 2023 in Immawati & Purwanto, 2025), while inconsistent implementation may lead to performance decline (ISO, 2015). Mature quality management systems have been shown to improve performance by more than 20% of targeted outcomes (Guirette-Barbosa et al., 2025), although MSMEs often face cost and resource constraints in adoption (Czödöröová et al., 2023). Moreover, quality management and digital transformation contribute to sustainability objectives, particularly SDG 8 and SDG 12 (Litvaj et al., 2023; Hokmabadi et al., 2024).

Beyond quality management, performance sustainability requires integrated strategic measurement and resource optimization. The Balanced Scorecard translates organizational strategy into measurable objectives across financial, customer, internal process, and learning and growth perspectives (Kaplan & Norton, 2005 in Demeke & Tao, 2020; Drury, 2011 in Tirtayasa & Imaroh, 2021), while performance gap analysis is strengthened through cause-and-effect (fishbone) analysis and the 5-Why technique (Siddik & Nugroho, 2025). In addition, the Resource-Based View (RBV) with VRIO characteristics highlights internal resources as sources of competitive advantage when they are valuable, rare, inimitable, and well organized (Barney & Hesterly, 2015 in Sianipar et al., 2024; Yan et al., 2024). However, prior studies largely examine these approaches in isolation. This study addresses this gap by integrating ISO 9001:2015 gap analysis, the Balanced Scorecard, and RBV–VRIO to diagnose systemic performance decline and propose a structured, replicable strategy map for sustainable profitability recovery in MSME restaurants.



Source: Research Data
Figure 1. Conceptual Framework

METHOD

This research uses a qualitative descriptive approach to analyze the decline in organizational performance and profitability based on actual conditions at the research object. The approach is intended to identify gaps between the formal implementation of the ISO 9001:2015 quality management system and operational practices, as well as to examine the linkage between non-financial performance and financial outcomes.

The research object is PT Selera Radja Sejahtera, focusing on the Radja Gurame Cempaka Putih outlet in Central Jakarta. Research subjects consist of management, key operational employees, and restaurant customers. The study was conducted from October to December 2025. Data collection was carried out through direct observation at the research site and review of internal documents, including financial reports, standard operating procedures, and online customer reviews.

Data were collected through interviews, focus group discussions (FGDs), field observations, and document analysis to obtain comprehensive and cross-validated information. Interviews and FGDs were used to explore the implementation of quality management, performance management practices, and internal resource utilization. Customer interviews provided external perspectives, while observations and document reviews were conducted to assess consistency between documented procedures and actual operational practices, as well as to analyze financial and non-financial performance data.

The research procedure began with mapping quality management system gaps based on ISO 9001:2015 clauses, followed by organizational performance analysis using the Balanced Scorecard perspectives. Root cause identification was conducted through cause-and-effect (fishbone) analysis, complemented by internal resource evaluation using the RBV–VRIO framework. Data validity and credibility were ensured through source and method triangulation by comparing interview results, observations, and supporting documents (Husnullail et al., 2024; Denzin & Norman, 2009 in Nurfajriani, 2024). The integrated analysis served as the basis for formulating a Balanced Scorecard-based strategy map to support sustainable profitability recovery.

RESULTS AND DISCUSSION

The mapping results indicate that the company has established several written procedures aligned with quality management principles; however, their implementation remains inconsistent. Gaps were primarily identified in process control, performance evaluation, and continuous improvement. Operational processes still rely heavily on individual experience, resulting in unstable product and service quality standards. Not all operational activities are supported by up-to-date and comprehensive documentation used as a basis for decision-making. Consequently, performance monitoring and evaluation tend to be reactive rather than preventive, with issues often identified only after they affect service quality and customer satisfaction.

Balanced Scorecard-based performance gap analysis revealed declining profitability from the financial perspective, as reflected in weakened ROA and ROI. From the customer perspective, negative reviews emerged related to product quality, service speed, and taste consistency. Internal process analysis identified incomplete documentation and lack of standardized workflows, while the learning and growth perspective revealed unplanned and competency-agnostic employee training programs.

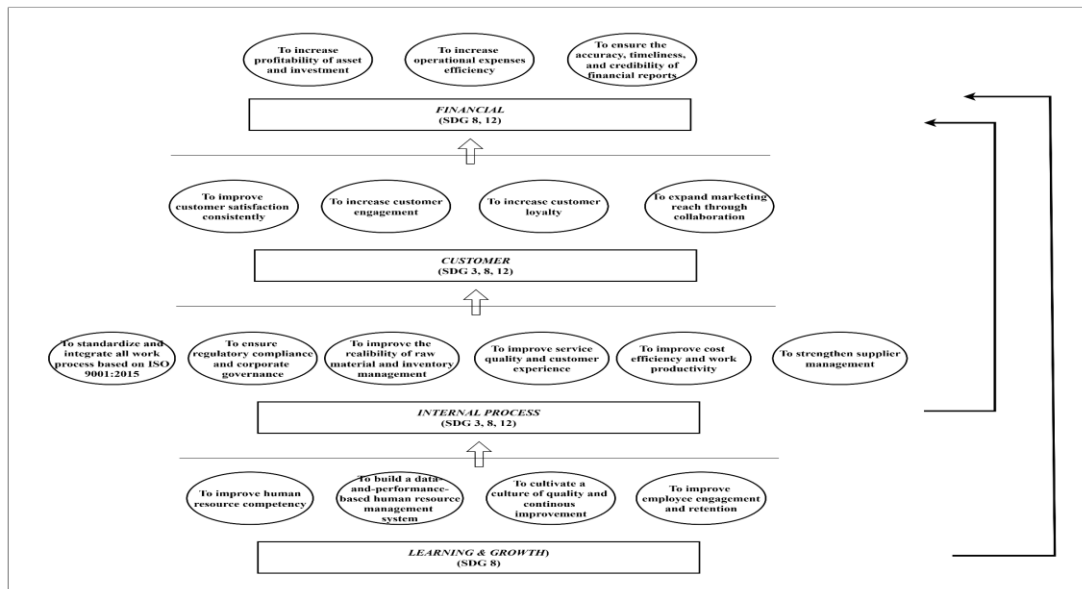
Cause-and-effect analysis using fishbone diagrams showed that the root cause of declining performance lies in weak integration between the quality management system, performance measurement, and internal resource management. Inconsistent product and service quality led to customer dissatisfaction, which in turn reduced loyalty and negatively affected financial performance.

RBV–VRIO analysis showed that most internal resources met only two VRIO criteria (54.84%), placing Radja Gurame Cempaka Putih at a Temporary Competitive Advantage level. However, six resources (19.35%) met three criteria, indicating Unused Competitive Advantage with potential for further optimization. Three resources (9.68%) fulfilled all VRIO criteria, including unique innovations, identification of repeat-purchase drivers, and strong local brand reputation.

Customer interviews revealed mixed perceptions of product and service quality. While signature dishes were generally perceived as good, customers reported inconsistencies in taste and service across visits, indicating that quality has not been fully standardized and remains dependent on operational conditions. Source triangulation confirmed that core product quality is positively perceived but inconsistent, particularly in taste, which aligns with field observations showing gaps between documented procedures and actual practices, especially in daily quality control.

Overall, the study identified seven key findings: 1.A significant gap exists between operational practices and the formal quality management system. 2.Data-driven performance measurement and decision-making systems are not yet established. 3.Product and service quality inconsistencies occur under high operational load. 4.Product and service quality constitute key intangible resource-based strengths. 5.Human resource management is not yet system-based. 6.Technology utilization remains operational rather than strategic. 7.Internal resource advantages have not been converted into sustainable financial performance.

The findings confirm that restaurant performance sustainability cannot be achieved solely through a financial focus. Inconsistent implementation of ISO 9001:2015 directly affects customer experience and operational effectiveness. The performance issues at Radja Gurame Cempaka Putih are systemic rather than isolated. Based on FGDs with management and key employees, a three-year Balanced Scorecard-based strategy map was developed as shown below.



Source: Research Data

Figure 2. Strategy Map PT Selera Radja Sejahtera

Seventeen strategic objectives across learning and growth, internal process, and customer perspectives were identified, impacting the financial perspective through 31 performance indicators. The ultimate financial measures focus on improving ROA, ROI, financial reporting timeliness, operating expense efficiency, and audit compliance.

Table 1. Strategic Objectives and Performance Indicators as per Balanced-Scorecard Perspective

Perspectives	Amount of Strategic Objective	Amount of Performance Indicators (Measures)	Responds to Research Findings
Learning and growth	4	7	1,2,5,6
Internal process	6	11	1,2,3,4,5,6
Customer	4	8	1,2,4,6
Financial	3	5	2,7
Total	17	31	

Source: Research Data

The Balanced Scorecard provides a comprehensive framework for understanding cause-and-effect relationships across performance perspectives. Strengthening learning and growth and internal process standardization creates opportunities to enhance customer satisfaction and restore sustainable financial performance. Therefore, the Balanced Scorecard-based strategy map is essential for aligning strategic objectives, performance indicators, and continuous improvement initiatives to strengthen the quality management system, improve consistency in product and service quality, restore profitability, and support long-term business sustainability.

CONCLUSION

This study demonstrates that declining profitability at Radja Gurame Cempaka Putih Restaurant is not primarily financial in nature, but systemic, arising from misalignment between ISO 9001:2015 quality management implementation, performance measurement practices, and internal resource management. Weak integration among these elements results in inconsistent product and service quality, reduced customer satisfaction, and deteriorating financial outcomes.

By integrating ISO 9001:2015 gap analysis, the Balanced Scorecard, and RBV–VRIO, this research contributes an integrative and replicable model for profitability recovery in MSME restaurants. The proposed Balanced Scorecard-based strategy map highlights the critical role of structured quality management, strategic performance alignment, and internal resource optimization in achieving sustainable profitability. This model may be applied and adapted by other culinary MSMEs facing similar performance challenges.

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