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Managing Through Strategic Performance Management in Apparel Companies

Abstract

With the participation of China in the World Trade Organization and abolition of quotas in 2005, the Turkish apparel industry has faced fierce competition. Textile and clothing producers need to develop strategies, convert these strategies into feasible goals and measure these conversions in order to survive and outcompete their rivals. Industrial and governmental organizations and universities have published some reports about the status of competition in the Turkish textile and apparel industry. In these reports, some strategies are proposed in order to survive in this competitive environment. In this study, a basic balanced scorecard is proposed based on these strategies. Strategic goals were derived according to the strategies suggested for a specific company profile. After that a strategic map was generated. Finally, key performance metrics are proposed that would measure the performance of the realisation of the strategic map generated.

Key words: *apparel, strategy, performance, balanced scorecard.*

■ Introduction

As in many other developing countries, the textile and clothing industry has played an important role in the industrialisation of Turkey. As a result, the textile and clothing industry has become one of the most important sectors in the Turkish economy in terms of the gross domestic product, employment and exports [1 - 3].

Recent changes in world trade politics have affected the Turkish economy and is forcing us to adapt to the new environment. With the participation of China in the World Trade Organization and the abolition of quotas in 2005, the Turkish apparel industry has faced fierce competition [4]. Textile and clothing producers should adopt new strategies to cope with the Chinese textile and clothing industry. At this point, strategic management and strategic planning come into prominence. Strategic management is defined as taking decisions about all functions of the organisation, implementing and controlling [5]. Strategic planning is a part of strategic management and it is based on SWOT (strength, weakness, opportunities, threats) analysis [6].

Implementing the strategy developed is as important as developing one. One of the main problems of the strategic management process is failure to implement strategies [7]. In order to survive and provide a competitive advantage against their competitors, companies should develop strategies, assign them to their goals and measure these goals [8].

The balanced scorecard is a system created by Kaplan and Norton. The balanced scorecard is a measurement based performance management system that translates the vision of the organisation to strategies, and converts them and the mission into an extensive set of performance measures [9].

The basic measures mostly used that show the success of the company are related to the past performance of the organisation, but these are inadequate for designing the future of the organisation [9]. In addition to the balanced scorecard translating strategies into performance metrics and monitoring the strategic goals of the organisation using these indicators, it also includes planning, implementation and controlling elements of strategic management. Hence it is an important performance system [10].

It can be ascertained that efficiency in the application of strategies depends on vision, operational practices, management and the human factor. It is argued that the essential reason for the failure of strategies is because of the bad implementation of strategies in most cases [11]. For that reason, companies need such a performance management system that correlates vision, mission and strategies with performance and compensates short and long term targets by using financial and nonfinancial measures together. Thus companies will have a chance to evaluate the success degree of strategic implementations.

Small and medium sized enterprises play an important role in the Turkish economy, but unfortunately most of them have not institutionalised. Their infrastructure for monitoring their performance is insufficient. In a survey conducted among the top 500 large scale companies operating in different industries, 65 percent of 107 respondents stated that their companies did not have a performance management system [12, 13].

There have been many case studies about the balanced scorecard in other industries. However, there have been a limited number of studies concerning performance measurement in the textile and apparel industry. Studies on performance management in the textile and apparel industry are given below.

Montava, Garcia, Boner and Diaz proposed 27 performance metrics for weaving companies [14].

Harmankaya, Aydın, Zerenler studied the applicability of the balanced scorecard in apparel companies. They established a balanced scorecard in an apparel company and reported that the balanced scorecard was very useful for the apparel industry with its dynamic and multivariate structure [15].

Lohman and et al. suggested a similar structure with Kaplan and Norton's balanced scorecard. In their structure, they used six perspectives adding sustainability and people to the other four perspectives [16].

Suanmali and et al. (2009) established key performance indicators (KPIs) for measuring the supply chain performance of Thai garment companies. The KPIs are developed according to the Supply Chain Operations Reference (SCOR) Model [17].
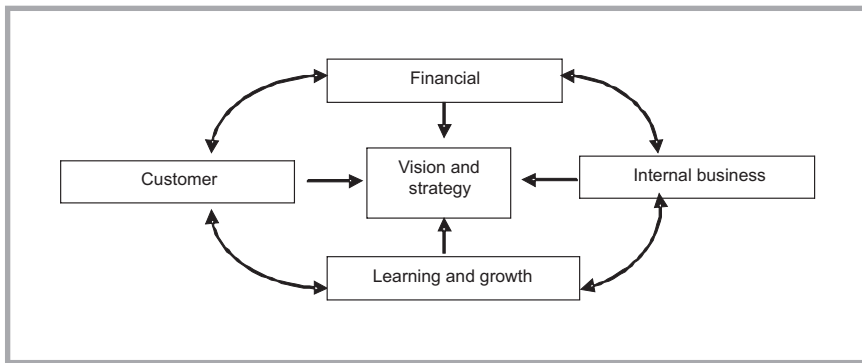
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Figure 1. Balanced Scorecard Framework [10].

Allen (2008) investigated performance measurement for supply chains in textile and apparel companies in developing and developed countries in his PhD thesis. In this study, it was emphasised that there was a limited number of studies concerning performance measures for textile and apparel. Specific measures that can be used to evaluate the performance of supply chains in textile and apparel companies were identified in this thesis [18].

Turkish apparel companies are mostly small and medium sized, and they have problems with planning and control[15]. Industrial organisations such as the Turkish Clothing Manufacturers Association (TGSD), Istanbul Textile and Apparel Exporters' Association (ITKIB), and universities have published some reports about the status of competition in the Turkish textile and apparel industry. In these reports, some strategies are proposed in order to survive in this competitive environment. However, no performance measures are suggested for monitoring the success of the implementation of these strategies.

The aim of this study is as follows:
- To generate a strategy map of strategic goals proposed by the above organisations to companies which do not have their own brand and have the feature of being a small and medium sized clothing subcontractor producing for global brands and buyers
- To constitute a cause and effect relationship between the strategic goals proposed
- To offer a general balanced scorecard that contains performance metrics translated from the strategies suggested, which will help to evaluate the realisation degree of the strategic goals

The companies have different organisational structures and the balanced scorecard should be specific for each company. The purpose of establishing such a balanced scorecard is to show a starting point i.e. a basic structure for Turkish apparel companies. The vision and mission of each company will reshape this main balanced scorecard structure.

■ Balanced scorecard

A balanced scorecard is designed as a strategic measurement tool and management system that translates an organisation's mission and strategy into a balanced set of integrated performance measures by Kaplan and Norton. A broad range of performance measures and business goals can be incorporated into the scorecard.

Kaplan and Norton's Balanced Scorecard constitutes four perspectives (*Figure 1*).

- **Financial:** To succeed financially, how should we appear to our stakeholders?
- **Customer:** To achieve our vision, how should we appear to our customers?
- **Internal and business processes:** To satisfy our shareholders and customers, what business processes must we excel at?
- **Learning and growth:** To achieve our vision, how will we sustain our ability to change and improve?

The information gotten from these perspectives will direct the long range strategies of the company and will indicate the overall state of its strategic performance. The starting point of this system is to define the company vision and mission. SWOT analysis should be done in order to determine the strategies before generating a balanced scorecard. SWOT analysis reveals the strengths, weakness-es, opportunities and threats of the company and its environment. Conjoining the SWOT matrix with the balanced scorecard (BSC) allows the establishment of a systematic and holistic strategic management system. The SWOT matrix clearly identifies the critical success factors that can be implemented into the identification of the different aspects of the balanced scorecard [19].

As the balanced scorecard links the four perspectives with the cause and effect relationship, it has a stronger structure than other performance systems. This structure is its main difference from other systems [11]. The cause and effect relationship between the perspectives is clearly illustrated in the strategy map . The strategy map allows employees to understand the link between their job and company strategies [20]. The balanced scorecard does not envisage measuring the company performance with short term performance metrics solely; it especially takes into account nonfinancial performance metrics that affect the long term performance of the company, such as customer satisfaction and quality products [21].

■ Material and method

In this study, it was aimed to propose a basic balanced scorecard for companies which do not have their own brand and have the feature of being a small and medium size clothing subcontractor producing for global brands and buyers.

Secondary data was used for the arguments. Initially, the status of the Turkish apparel industry was investigated using local and foreign sources, as well as sector and academic reports. Based of theses examinations, the effect of the new economic environment on the Turkish apparel industry was determined. A SWOT analysis was made of companies which do not have their own brand and have the feature of being a small and medium sized clothing subcontractor producing for global brands and buyers. Strategic goals were derived according to the strategies suggested for the company profile determined. After that, a strategic map was generated based on the cause and effect chain with regard to the four perspectives of the balanced scorecard. Finally, key performance metrics were proposed that would measure the performance of the realisation of the generated strategic map.

Research results

Current condition of the Turkish clothing industry

When the status of the Turkish textile and apparel industry was examined, the information below was attained. The Turkish textile and clothing industry is the lead industry in Turkey in terms of the gross national income, comprising a large proportion of the manufacturing industry, the total industrial production, foreign currency inflow, employment, investments and the macroeconomic size [22]. There are over fifty thousand companies, 95 percent of which are family businesses and 25 percent are exporters. Clothing industry firms are mainly small and medium sized, and technology-intensive production is done by large scale companies. Most of the apparel companies that export are contract manufacturers of the big buyers. Few of these companies have a design and collection department [23].

The geographical proximity, qualified labour force, and quality have made the European countries the biggest market for the Turkish clothing industry. 80 percent of the export of the Turkish apparel industry is to the EU market [24].

Turkish apparel manufacturers have been visiting international clothing machinery exhibitions for many years and have been equipped with new investments. Hence the Turkish apparel industry produces with high technology and the clothing subsidiary industry serves the apparel industry adequately.

A qualified labour force, manufacturing quality goods with high technology, ensuring the highest level of customer satisfaction, and manufacturing according to social and environmental responsibility are factors that constitute the success of the Turkish apparel industry in the global market [22].

Until 2005, the Turkish apparel industry had flourished by using cost advantage. Unfortunately, it lost this advantage after the abolition of quotas, and current conditions are not suitable for companies which try to maintain manufacturing based on cost advantage. According to a survey on cost analysis conducted by the

Turkish Textile Employers' Association, raw material, labour and energy costs have the highest ratios, respectively, in total costs [25].

The manufacturing of low value added, cheaper, standard goods is moving to countries with lower labour costs. The companies that cannot endure this competition are downsized or closed. Instead of pricing based on cost, pricing based on quality and value added products should be the competition weapon [26].

Cost has been a crucial factor for production shift, but it is not the only factor considered when deciding on a production site. The proximity to the market, the provision of a basic infrastructure, quotas, taxes, duties and labour and environment regulations should also be considered [27]. Instant accessibility to local raw materials improves a country's or firm's ability to respond to market changes and provides very competitive short lead times. The proximity to the export market and an ability to quickly respond to changes in market conditions should be considered as an important part of the trade pattern, which is especially true for the apparel industry because the clothing industry is becoming more and more a part of fashion instead of just a provider of functional garments [28].

Competitiveness and SWOT analysis of the Turkish clothing industry

Despite the difficulties of competition, the Turkish apparel industry is trying to find solutions to survive. Many organisations, foundations and universities prepare reports and analyse the competitiveness of the industry.

Eraslan and et al. applied Porter's Diamond Model in order to analyse the international competitiveness of the Turkish textile and apparel industry. The Diamond model consists of four main components such as factor conditions, the firm strategy and rivalry structure, demand conditions as well as related and supporting industries. Each component affects each other and gives the system a moving structure to reveal the competitive status and create competitive advantage. Government is located outside of the diamond and impacts those four

factors directly. Eraslan and et. al. concluded that the international competitiveness of the Turkish apparel industry is at a moderate level [29].

A comparison was made among the six main supplier countries to the EU clothing market: China, India, Pakistan, Bangladesh, South Korea and Turkey in terms of the labour factor(labour skill, know-how), industrial factors (raw material, equipment), general factors (access to capital, energy costs, infrastructure, transaction costs and transportation) and commercial aspects(reliable deliveries, quality level, conformity, flexibility/QR, design fashion capacity, geographical proximity to EU, language and culture) by the Institut Francais De La Mode and partners. According to this report,

Turkey holds an advantageous position with respect to almost all factors, with the most important being that it is the supplying country with the shortest delivery times to the EU for finished textile and apparel products. Except labour costs, Turkey is very well-positioned regarding many of the issues that are relevant for markets where a quick response and flexibility matter (high-differentiation markets where brand and fashion count). Turkey also benefits from an integrated supply chain, a high level of service and flexibility and from the fact that it is able to take full advantage of its proximity to the EU market. However, production is still too narrowly focused on basic items, which makes Turkish suppliers vulnerable to the fierce price competition due to developments after 2005 [30].

Many institutions related to the sector have made various SWOT analyses of the sector in order to propose new strategies for the adaption of the sector to the new situation. A SWOT analysis derived after the investigation and evaluation of these reports is given in *Table 1* (see page 16).

According to this SWOT analysis, to be able to make full use of strong sides, Turkish companies will have to overcome a number of weaknesses. Apart from moving into higher value-added products and design, companies should diversify the product range and increase export markets in order to reduce their strong reliance on the EU market. Besides this they should offer new products by undertaking R&D activity, and they

Table 1. SWOT analysis of Turkish clothing industry [22, 31-33].

Strengths	Weaknesses
■ Geographical location, proximity to the EU market ■ Young, trainable, qualified labour force ■ Quick delivery ■ New machine park ■ International competition experience ■ Abundance of raw material ■ International experience in social and environmentally friendly production specifications ■ Adequate logistics, transportation, and communication infrastructures ■ Flexible and fast production, susceptibility to small-scale businesses, fast decision-making ability ■ Advanced infrastructure in textile-apparel production	■ Inadequate coordination and cooperation within the industry and among sub-sectors ■ High cost of the production process due to energy, social security premiums, financing costs, employment taxes, and value-added taxes ■ Low capacity utilisation rates and high fixed costs per piece ■ Lack of R & D+Technology+education policies ■ Dependence on the EU market ■ Inadequacy of promotion and marketing activities ■ Lack of branding activities ■ Fluctuations in the macro economy and polity and raw material prices
Opportunities	**Threats**
■ Increasing of industrial consolidation, strategic alliances, liaison and agglomerations ■ Geographical proximity to EU, Middle East and ex-Soviet countries, recent moves towards high value added segments of these markets. Orientation to new markets. Potential to increase trade and the environment in neighboring countries. ■ Differentiating consciousness (creation of fashion-brands and added value, differentiation of competence) ■ Supply chain management efficiency (sectoral consolidation, fast delivery, cargo trade) ■ Low market share in target markets	■ Intense competition from China and the Far East with the abolition of quotas in world trade ■ Narrowing opportunities of entrance to some markets due to regional economic integrations ■ Short-term, expensive and risky financing ■ Distance to growing Far East and USA markets ■ Loss of the advantage of proximity to the market due to decline in transportation costs ■ High labour and energy costs compared to Chinese and Far Eastern countries

Table 2. Company strategies [26, 34].

Transformation fields	Past Structure	Recommended Structure
Manufacturing	■ Capacity utilisation ■ Low labour costs ■ Manufacturing in lead time ■ Pricing according to cost ■ Mass manufacturing	■ Productivity management ■ Technology usage ■ Research and development and creativity and innovation capability in manufacturing ■ Small and flexible lot manufacturing ■ Product quality ■ Quick delivery ■ Effectiveness in local Supply
Designing	■ Contract manufacturing and contract products	■ Establishing design departments ■ Planning and managing design capacity ■ Commerialsing designs/collections
Marketing	■ Passive Marketing ■ Reaching quantity buyers ■ Using quantity buyer and agency channel ■ Catalogue and store chains ■ Agent satisfaction	■ Active Marketing ■ Direct marketing and selling ■ Using new retailing channels ■ Organising new marketing management and marketing teams
Branding	■ Contract manufacturing and contract products	■ Long range strategic planning ■ Defining and positioning of brand identity ■ Brand management

should give importance to marketing activities in order to find new markets and eliminate their dependence on the EU market.

Company strategies and strategy map

In the sector reports named Ufuk 2010 and Ufuk 2015, prepared by TGSD for adaptation to the new environment, new strategies are proposed which have to be implemented by the garment industry, companies and government. The conversion strategies companies should apply are proposed in 4 fields including

manufacturing, design, marketing and branding. The old and new structure proposed for the conversions are given in *Table 2*.

When *Table 2* is examined, it is seen that large-volume production based on cheap labour cost in a scheduled period is replaced with the use of technology, small and flexible batch production, fast delivery and R & D activities. Prior to 2005, depending on the cost advantage, clothing companies had worked with large party buyers, hence marketing activities

were not so important. With the loss of the cost advantage, active marketing efforts such as finding new markets and the creation of new marketing channels have gained importance.

In the new environment, producing high value-added, quality products and submitting own designs to the customer have superseded producing models driven by the customer.

In the Ufuk 2010 and Ufuk 2015 reports, the garment enterprises are assessed in 3 groups. These three groups are as the enterprises with a brand in domestic market or abroad, the global manufacturers of brands, and big buyers and finally the companies subcontract within the domestic market.

Three conversion fields are suggested for companies of the second type, which are suppliers of global brands and big buyers. For these businesses, conversion is suggested in production, design and marketing. Accordingly, the basic strategies of this company profile and the scope of these strategies should include the targets below.

■ **Flexible Manufacturing:** Qualified labour force, technology, efficient supplier relationship, motivation, education, quality
■ **Design:** Establishment of a design department, preparation of a large number of permanent collections by productive designers, understanding customer expectations, allocating resources for design activities
■ **New markets-marketing:** Highly motivated, talented sales people, existing and new customer visits, establishing good relations with customers, understanding the expectations of customers and sharing these experiences with designers, investigating new and free markets, allocating resources for marketing activities

In order to handle the balanced scorecard of the industry, the strategic goals that are derived from the strategies recommended should be assigned to the balanced scorecard perspectives. There should be a cause and effect structure linking the four perspectives.

In this structure [35]:
■ The goals in the customer perspective should especially support the achievement of financial perspective
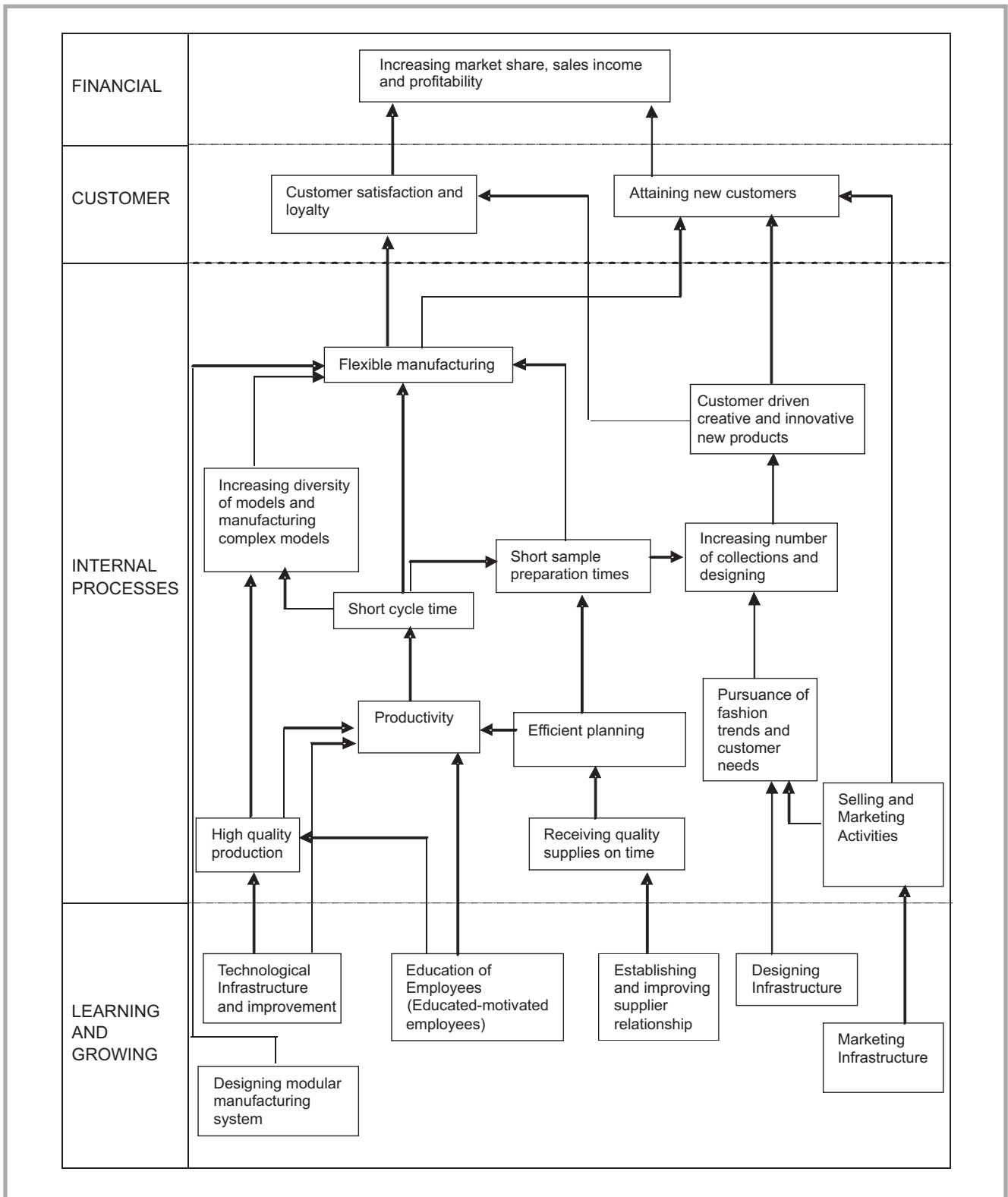
Figure 2. Strategy map of Turkish clothing companies.

- The strategic goals in the process perspective should be oriented according to the customer goals.

- The goals in the learning and development perspective should promote the achievement of the goals in the other three perspectives.

A strategy map was developed to visualise how goals in the four perspectives correlate with each other. Based on the SWOT analysis and strategic goals, a strategy map of the subject Turkish apparel companies was designed according to the 4 perspectives of the balanced scorecard, as below in *Figure 2.*

This strategy map identifies the cause and effect relationship between the previously determined goals of the company. In the strategy map, the directions of the arrows show which goals have an effect on others. For example, the marketing infrastructure will derive selling and marketing activities which will di-

Table 3. *Recommended performance metrics.*

	GOALS	MEASURES
FINANCIAL	■ Increasing market share, sales income and profitability	■ Total sales amount ■ Profit ratio ■ Total sales to new customers, new markets
CUSTOMER	■ Customer satisfaction ■ Attaining new customers	■ Number of complaints/customers ■ Orders of new customers/total orders ■ Orders of current customers
INTERNAL	■ Flexible manufacturing ■ Increasing diversity of models and mass customisation ■ Productivity ■ High quality production ■ Receiving quality supplies on time ■ Efficient planning and scheduling ■ Selling and marketing activities	■ Average sample preparation time ■ Average manufacturing set up times per order ■ Number of different, complex and value added models (not basic) ■ Number of new collections/designs ■ Orders of new collections/designs /total orders ■ Productivity = (Production times X Quality %) / total working times ■ Quality ratio ■ Ratio of defect free supplies/Total supplies ■ Ratio of schedule adherence to planned schedule ■ Ratio of on time deliveries ■ Number of new customers visited ■ Number of visits to current customers ■ Number of fashion fairs and exhibitions attended ■ Number of small lot orders accepted
LEARNING	■ Educated-motivated employees ■ Technological infrastructure and improvement ■ Establishing and improving supplier relationship ■ Marketing infrastructure ■ Designing infrastructure ■ Designing modular manufacturing system	■ Ratio of employee turnover ■ Number of direct employees capable of working at two or more different workstations – operations ■ Expenditure on training programs/total Budget ■ Expenditure on new technologies/total Budget ■ Number of suppliers cooperated with less than 5 times in a year due to unavailability of routine suppliers - Buyer -supplier corporation level per year ■ Ratio of suppliers that deliver qualified materials on time (Company corporate regularly) ■ Expenditure on designing activities/Total budget ■ Expenditure on marketing activities/Total budget ■ Number of modules in the factory

rectly affect attaining new customers. New customers will increase the market share, sales income and profitability. The selling and marketing activities will also affect the pursuance of fashion trends and customer desires, which will imply creating new designs according to customer expectations and desires. Customer driven designs will appeal to new and current customers, and finally this will have an effect on market share, sales income and profitability.

Recommended key performance metrics

After the strategic objectives of the textile and clothing industry were determined and mapped according to the cause and effect relation, key performance measures for monitoring the application of the strategic goals were proposed, as in **Table 3**. The aim of these measures is to quantify the achievement of the strategic goals defined. These specific sets of measures, which are integrated into company strategies, will help to focus on the future of the company.

■ **Conclusions**

Enterprises need to develop strategies to be able to convert them into feasible goals and measure them in order to survive and outcompete rivals.

Since 2005, the Turkish textile and clothing industry has been under great competitive pressure and therefore needs to align with the changing conditions. As for the future, the sector should enter into quality-price competition rather than cost-price rivalry.

The subject companies, which do not have their own brand and have the feature of a being small and medium size clothing subcontractor producing for global brands and buyers, are recommended to concentrate on manufacturing, marketing and design issues as competition fields. In this study, a balanced scorecard is presented as a system which states the company strategy with measurable objectives for the conversion of the strategies proposed into goals and for the measuring of these targets.

Within this study, the current status of the Turkish clothing industry is examined and a roadmap of the strategies recommended, which the companies should follow, is established. Moreover, 29 performance metrics are identified that will help to measure the success of this strategic roadmap. The performance measures are a sample set for the driven strategy map according to the strategies recommended.

The measures proposed are, of course, not applicable to all companies. The aim of this study is just to give a starting point for establishing a performance management system which will help to implement the strategies suggested in the new competitive environment. The companies should develop their specific set of measures depending on their own vision, mission, strategy and their priorities.

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