

# The Role of the Balanced Scorecard in Improving Organizational Performance: Field Study in Al-Diwaniyah Textile Factory

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This study tries to show the role of the balanced Scorecard in improving organizational performance by adopting financial and non-financial measurements to evaluate organizational performance. We live in a rapidly changing world and this makes performance a vital aspect for organizational success, goal achieving, survival and growth. Performance can be said to be a method of thinking, an integrated management system, and a strategic leadership tool. It is a tool to improve, drive and contribute to reveal weaknesses in organizational activities and treat them in a way suitable to the current trends in order to make a positive impact on performance. To achieve the objectives of this study, a questionnaire was adopted with (45) items related to study variables. The sample was (75) individuals. According to the purpose of the study, one main hypothesis was formulated using a group of statistical tools like (SPSS v.24). the study set out a number of conclusions and relevant recommendations.

**Key words:** *Balanced scorecard, organizational performance.*

## Introduction

Balanced scorecard is one of the modern scientific techniques to evaluate performance to make up for the shortages of the traditional techniques. As a guiding tool in the modern business environment, balanced scorecard gives the top management team a holistic clear picture about organizational performance and proposes ways to improve it.



The study is about the deterioration of performance in the sampled organization represented by the lagging in its operations and the financial and managerial difficulties it faces.

The study draws its importance from the fact that it deals with a vital topic, which is evoking the interest of researchers and scholars. The topic is about the impact balanced scorecard would have on performance when it is applied and when it is not applied. Besides, the study is an attempt to invest in this technique as a modern business strategy and take it as a reliable tool to evaluate organizational performance.

The study uses questionnaire technique to collect the practical data. The study is divided into four sections: methodology, theoretical framework for the variables (balanced scorecard and organizational performance), statistics and conclusions and recommendations.

### ***Study Objectives***

1. Presenting the theoretical frameworks of balanced scorecard as a modern technique for performance evaluation.
2. Investigating the application of balanced scorecard and its suitability for the operations of the sampled organization.
3. Drawing attention to the continuous improvement of organizational performance using modern techniques.
4. Showing the effect of using balanced scorecard on organizational performance.

## **Section Two: Theoretical Framework**

### **Concept of Balanced Scorecard**

This concept has drawn a lot of attention from researchers for being one of the modern management concepts. Researchers differ in their opinions of this concept according to their backgrounds. Some researchers see that the balanced scorecard is an integrated, inclusive control system that integrates financial and non-financial criteria within four basic perspectives: finance, internal operations, learning and growth, and customers (Malmi, 2001:208).

(Kaplan & Norton, 1992:7) state that balanced scorecard is a comprehensive system for measuring performance from a strategic perspective. It translates the organizational strategy into strategic goals, measures, targeted values, procedures and initiatives (Abo Qamar, 2014:3).

(Al-Dahan, 2009:70) sees balanced scorecard as a management system with a complete set of performance measures and vital success factors that translates the mission of the economic unit

into current and future strategic goals. It has four perspectives: financial, customer, internal processes, and learning and growth.

(Dhirgham & Abo Fadha, 2009:743) define balanced scorecard as a balanced approach of thinking and an executive business tool that enables adopting organizations to achieve their strategic goals and evaluate their operational, financial and strategic performance by an integrated framework of financial and non-financial measures, so as to provide comprehensive information about performance.

(Garrison, 2010:529) defines balanced scorecard as a tool that includes complete set of performance indicators and enables the economic unit to translate strategies into four sets of measures: financial, customer, internal operations, and growth and development to fulfil the strategic goals.

(Al-Shahwan, 2014:11) defines balance scorecard as a complete management system that enhances organizational philosophy for the employees; builds organizational knowledge that helps them improve their capacities in making successful breakthroughs in all aspects of organizational activities; and diagnoses operational problems in the organization by implementing the circle of Plan-Do-Audit-Correct.

(Al-Saadoon, 2017:28) defines balanced scorecard as a strategic management technique that contributes to fulfilling the goals of the economic unit by translating the mission into an integrated set of financial and non-financial measures of performance and facilitates the process of performance evaluation.

Accordingly, balanced scorecard is an integrated management of control system and a strategic approach of thinking that helps improve organizational competences through the interacting relation among its dimensions to achieve the organizational strategic goals and enhance organizational competitive position.

### **Dimensions**

Balanced scorecard consists of the following basic dimensions (Abo Al-Fotooh, 2010:19; Abo Qamar, 2009:31; Abdul-Adheem, 2005:26; Al Meghrebi, 2006:61):

- a. Financial: how would we achieve the financial success to satisfy shareholders?
- b. Customer: how would we look to our customers when we achieve our vision?
- c. Internal operations: what is the operation we need to mater to satisfy shareholders and customers?

- d. Learning and growth: how can we keep our ability to change and improve to achieve our vision?

(Abo Qamar, 2009:31) adds a fifth dimension, namely the social dimension: what are the aspects of support we can give to society to earn the respect of people?

A measure with such dimensions presents a strategic direction that leads the future organizational performance and operations.

(Al-Saadoon, 2017:32) adds another dimension, namely risk management to decrease risks that hinder the work by using the proper measures to face such risk according to their nature.

### **Organizational Performance**

The definition of the concept of Organizational Performance went to the extent that researchers differed among themselves in framing the intellectual and philosophical basis according to their backgrounds.

(Miller & Bromicly, 1990:751) define performance as an expression of how the organization uses and exploits its financial and human resources in a way that gives it the ability to apply the goals that it seeks to achieve.

(Daft, 2001:120) believes that performance means the ability of the organization to achieve its objectives through the effective and efficient use of available resources.

(Wright, 1996:76) talks about the Organizational Performance as a reflection of how the organization uses its material and human resources in a way which make it able to achieve its objectives.

(Ward & Hassan, 2010:90) show that Organizational Performance is a comprehensive activity that reflects the ability of the organization to exploit its potential according to certain criteria and standards, which set by the organization according to long-term goals for the purpose of survival, growth and adaptation.

(Muhammad, 2014:112) indicates to the ability of the organization and its willingness to reach the results, which it has already identified, and it is the indicator that measures the success of organization in achieving its goals of survival and growth. The diversity and difference in the intellectual and philosophical framing of the concept of organizational performance was focused on the identification of measurement indicators, therefore the scales were varied according to effect of the components, which will be measured. There are economic indicators to measure the performance of the organization, and it is the predominant feature of performance measures.

There were measures that adopted non-material indicators, while others adopted the combination of physical and non-physical indicators to measure performance, and in general they are resistant to efficiency and effectiveness (Kapland&Norton, 1996:33).

### *Study Sample and Community*

Textile factory in Al-Diwaniyah City was chosen for executing the study as this factory has an important role in supplying the local community with its products. As for the sampled community, the study included all staff members of the factory at all levels. Questionnaire copies were handed out to the staff (75) and their inquiries were taken into consideration. The study and its aspects and goals were explained for the staff. Responses to the questionnaire were (100%). The questionnaire in Appendix 1 was adopted from (Khamman and Hamdan, 2016), (Balaska, 2012) and (Abo Qamar, 2009).

### **Section III: Statistical Analysis**

The sample from which the results were taken reached to (75) individuals, the researchers adopted the statistical program (SPSS vr.24) for the purpose of obtaining those results, which included frequencies and their rates, mean, standard deviations and differences coefficients, in addition to the use and analysis of correlation coefficients and the trace of the independent variable BSC in its dimensions (FD, Cus, IntPro, Legro, SocDi) on the dependent variable.

#### **General measures**

The researchers have found the frequency measures and their rates for all the items of the questionnaire as shown in the following table which indicate that the sample agrees with the items of the questionnaire regarding the two variables under study:

**Table 1:** Frequencies and their rates of the research variables.

Dimension or axis	Frequency & Percent	Completely agree	agree	Agree to some extent	Do not agree	Do not Completely agree
FD	Frequency	75	107	92	64	37
	Percent	20	28	25	17	10
Cus	Frequency	4	119	119	83	50
	Percent	1	32	32	22	13
IntPro	Frequency	4	151	84	84	52
	Percent	1	41	22	22	14
Legro	Frequency	10	120	120	86	39
	Percent	3	32	32	23	10
SocDi	Frequency	7	149	115	71	33
	Percent	2	40	30	19	9
BSC	Frequency	100	646	530	388	211

	Percent	5	35	28	21	11
OP	Frequency	141	475	375	310	199
	Percent	9	32	25	21	13

As for mean and standard deviations and the difference coefficients (CV) of the items of the questionnaire, the results are shown in the following table:

**Table 2:** General statistics of the research variables.

Item	Arithmetic mean	Standard deviation	CV	Item	Arithmetic mean	Standard deviation	CV
FD1	3.87	1.17	30	OP1	3.15	1.36	43
FD2	3.39	1.33	39	OP2	3.13	1.48	47
FD3	3.41	1.37	40	OP3	2.96	1.12	38
FD4	3.11	1.07	35	OP4	3.11	1.02	33
FD5	2.81	1.04	37	OP5	2.92	1.15	39
FD	3.32	1.00	30	OP6	3.24	0.98	30
Cus1	2.81	1.06	38	OP7	2.48	1.06	43
Cus2	2.51	0.95	38	OP8	2.95	1.06	36
Cus3	2.71	1.02	38	OP9	2.87	1.19	41
Cus4	3.07	1.06	34	OP10	2.88	1.13	39
Cus5	3.16	1.03	33	OP11	2.84	1.17	41
Cus	2.85	0.83	29	OP12	2.80	1.09	39
IntPro1	2.99	0.95	32	OP13	2.99	1.30	44
IntPro2	2.79	1.02	37	OP14	2.89	1.09	38
IntPro3	2.95	1.20	41	OP15	3.31	1.19	36
IntPro4	2.92	1.19	41	OP16	3.09	1.29	42
IntPro5	2.97	1.16	39	OP17	3.11	1.38	44
IntPro	2.92	0.94	32	OP18	3.23	1.16	36
Legro1	2.99	0.98	33	OP19	3.73	1.12	30
Legro2	2.69	0.66	24	OP20	2.99	1.10	37
Legro3	3.16	1.14	36	OP	3.03	0.93	31
Legro4	3.33	1.04	31				
Legro5	2.51	1.08	43				
Legro	2.94	0.72	25				
SocDi1	2.73	0.76	28				
SocDi2	3.35	0.91	27				
SocDi3	3.05	1.03	34				
SocDi4	3.15	1.06	34				
SocDi5	3.07	1.15	38				

SocDi	3.07	0.81	26				
BSC	3.02	0.78	26				

It is clear from the above that the trend of the views of the sample was about agreeing on the items of the questionnaire and for both research elements.

### Consistency and validity of the questionnaire

In the following table, the values of alpha Cronbach are used to measure the consistency and validity of the items of the questionnaire which illustrated strength and consistency of items and the questionnaire in general as indicated by the high values close to one from which the results of the questionnaire can be circulated from the sample to the community:

**Table 3:** Alpha Cronbach coefficients.

Axis	Items	Alpha Cronbach
FD	5	0.89
Cus	5	0.87
IntPro	5	0.90
Legro	5	0.78
SocDi	5	0.87
BSC	25	0.96
OP	<b>20</b>	<b>0.97</b>
<b>Total</b>	<b>45</b>	<b>0.98</b>

### Confirmation factor analysis of element (BSC)

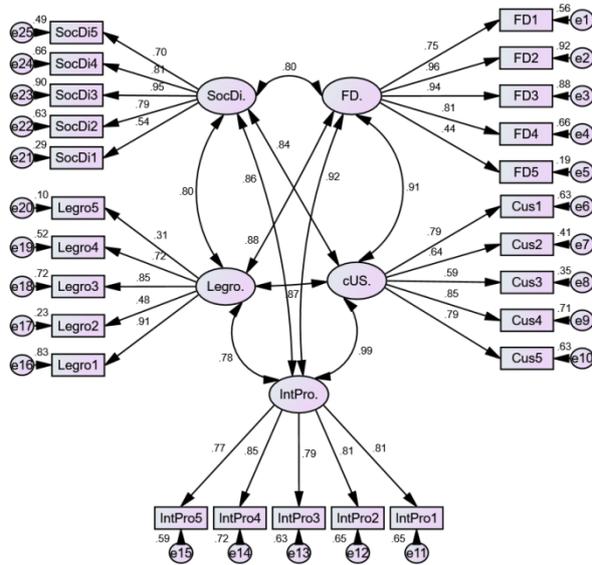
Confirmation factor analysis is used for the purpose of revealing the interpretation of the items of their dimensions through the regression values in addition to reveal of the accuracy of the model used by using the model's accuracy criteria as shown in the table below for the element (BSC):

**Table 4:** Criteria and Decision Taken.

Parameter	X <sup>2</sup> / df	GFI	AGFI	RMSEA
Parameter Value	894.701 /265=3.38	0.87	0.83	0.00
Comparison	Less than 5	More than 0.50	More than 0.50	Less than 0.08
Decision	Accepted	Accepted	Accepted	Accepted

The above results show the suitability of the structural model designed and therefore the items are able to measure the element with different strengths and as in the following structural scheme:

**Figure 1.** Structure diagram of the element BSC.



The results are shown on the structure diagram of the element (BSC) indicate the strength of the interpretation of the items of their dimensions and in different degrees, as the standard regression values were as in the following table:

**Table 5:** Estimated values of standard regression values for each item.

path	Estimate	path	Estimate	path	Estimate	path	Estimate	path	Estimate
FD1 <--- FD.	.750	Cus1 <--- cUS.	.795	IntPro1 <--- IntPro.	.806	Legro1 <--- Legro.	.913	SocDi1 <--- SocDi.	.536
FD2 <--- FD.	.961	Cus2 <--- cUS.	.641	IntPro2 <--- IntPro.	.808	Legro2 <--- Legro.	.482	SocDi2 <--- SocDi.	.794
FD3 <--- FD.	.939	Cus3 <--- cUS.	.592	IntPro3 <--- IntPro.	.794	Legro3 <--- Legro.	.847	SocDi3 <--- SocDi.	.949
FD4 <--- FD.	.810	Cus4 <--- cUS.	.845	IntPro4 <--- IntPro.	.850	Legro4 <--- Legro.	.720	SocDi4 <--- SocDi.	.812
FD5 <--- FD.	.439	Cus5 <--- cUS.	.792	IntPro5 <--- IntPro.	.769	Legro5 <--- Legro.	.314	SocDi5 <--- SocDi.	.702

**Confirmation factor analysis of element (OP)**

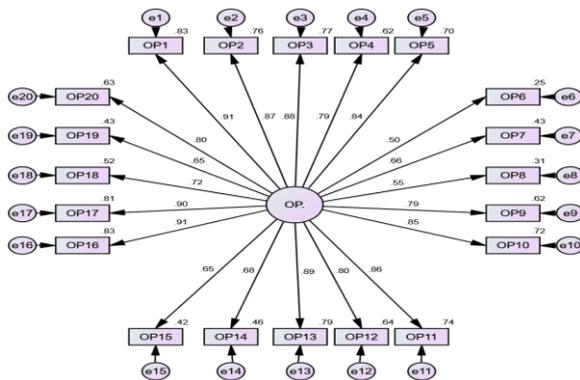
Confirmation factor analysis is used for the purpose of revealing the interpretation of the items of their dimensions through the regression values in addition to reveal of the accuracy of the model used by using the model's accuracy criteria as shown in the table below for the element (OP):

**Table 6:** Criteria and Decision Taken.

parameter	$X^2/ df$	GFI	AGFI	RMSEA
Parameter value	595.390/170=4.70	0.85	0.81	0.00
comparison	Less than 5	more than 0.50	more than 0.50	less than 0.08
Decision	Accepted	Accepted	Accepted	Accepted

The above results show the suitability of the structural model designed and therefore the items are able to measure the element with different strengths and as in the following structural scheme:

**Figure 2.** Structure diagram of the element(OP).



The results are shown on the structure diagram of the element (BSC) indicate the strength of the interpretation of the items of their dimensions and in different degrees, as the standard regression values were as in the following table:

**Table 7:** Estimated values of standard regression values for each item.

	path		Estimate		path		Estimate
OP1	<---	OP.	.913	OP11	<---	OP.	.862
OP2	<---	OP.	.869	OP12	<---	OP.	.803
OP3	<---	OP.	.878	OP13	<---	OP.	.887
OP4	<---	OP.	.790	OP14	<---	OP.	.678
OP5	<---	OP.	.836	OP15	<---	OP.	.650
OP6	<---	OP.	.502	OP16	<---	OP.	.910
OP7	<---	OP.	.657	OP17	<---	OP.	.899
OP8	<---	OP.	.554	OP18	<---	OP.	.718
OP9	<---	OP.	.786	OP19	<---	OP.	.654
OP10	<---	OP.	.848	OP20	<---	OP.	.796

### Analysis of the correlation

The researchers created the correlation between the element (BSC) and its dimensions and element (OP) as shown in the table below:

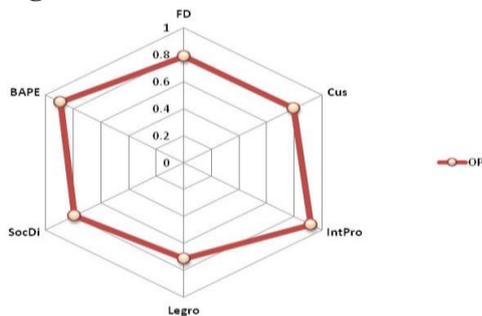
**Table 8:** Correlation coefficients between the two elements.

Correlations							
		FD	Cus	IntPro	Legro	SocDi	BSC
OP	Pearson Correlation	.786**	.799**	.923**	.715**	.794**	.894*
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75

\*\* . Correlation is significant at the 0.01 level (2-tailed).

It is clear from the table above that there is a significant and positive correlation between the element (BSC) and its dimensions and the element (OP) under the level of significance of 5% as the correlation value between the element (BSC) and element (OP) 0.894 and the correlation between the dimension (FD) and element (OP) 0.786 and the correlation between the dimension (Cus) and element (OP) 0.799 and the correlation between the dimension (IntPro) and element (OP) 0.923 and the correlation between the dimension (Legro) and the element (OP) 0.715 and the correlation between dimension (SocDi) and the element(OP) 0.794, The following diagram shows the correlation values in the table above:

**Figure 3.** Correlation coefficients between the two elements.



Showing the highest correlation with the (OP) is for the dimension (IntPro) and then the dimension (Cus) and then the dimension (SocDi) and then the dimension (FD) and finally the dimension (Legro).

### **Trace of the element BSC and its dimension in the OP**

For the purpose of identifying and determining the significance and strength of the effect of the element (BSC) and its dimensions in the element (OP), the researchers conducted an analysis of the trace and test hypotheses related to it as zero hypotheses, null hypotheses and the sub- hypotheses were formulated as follows:

#### **The main hypothesis:**

**H<sub>0</sub>:** There is no significant trace of the element (BSC) in the element (OP) Opposite the null hypothesis:

**H<sub>1</sub>:** There is significant trace of the element (BSC) in the element (OP).

#### **Sub-hypotheses**

The researchers put the following sub-hypotheses to study the trace of the (BSC) in the element (OP)

#### **Sub-first hypothesis:**

The sub-first hypothesis includes the test of no significant trace of the dimension (FD) in the element (OP) opposite null hypothesis that there is a significant trace of dimension (FD) in the element (OP).

#### **Sub-second hypothesis:**

The sub-second hypothesis includes the test of no significant trace of the dimension (Cus) in the element OP opposite null hypothesis that there is a significant trace of the dimension (Cus) in the element (OP).

#### **Sub-third hypothesis**

The sub- third hypothesis includes the test of no significant trace of the dimension (IntPro) in the element (OP) opposite the null hypothesis that there is a significant trace of the dimension (IntPro) in the element (OP).

**Sub-fourth hypothesis:**

The sub- fourth hypothesis includes the test of no significant trace of the dimension (legro) in the element (OP) opposite the null hypothesis that there is a significant trace of the dimension(Legro) in the element (OP).

**Sub-fifth hypothesis:**

The sub- fifth hypothesis includes the test of no significant trace of the dimension (SocDi) in the element (OP) opposite the null hypothesis that there is a significant trace of the dimension (SocDi) in the element (OP). In order to give a clearer picture of the trace of the (BSC) and its five dimensions in the element (OP) and the possibility of comparison, the results of the sub-hypotheses are presented in a uniform table as shown below:

**Table 9:** Results of trace analysis.

Independent variable	F- Test	F-Test Significance	Effect Parameter	T - Test	T-Test Significance	Decision	Coefficient
FD	118.201	.000	.79	10.872	.000	The effect is contagious and moral	62%
Cus	129.069	.000	.80	11.361	.000	The effect is contagious and moral	64%
IntPro	422.259	.000	.92	20.549	.000	The effect is contagious and moral	85%
Legro	76.331	.000	.72	8.737	.000	The effect is contagious and moral	51%
SocDi	124.786	.000	.79	11.171	.000	The effect is	63%

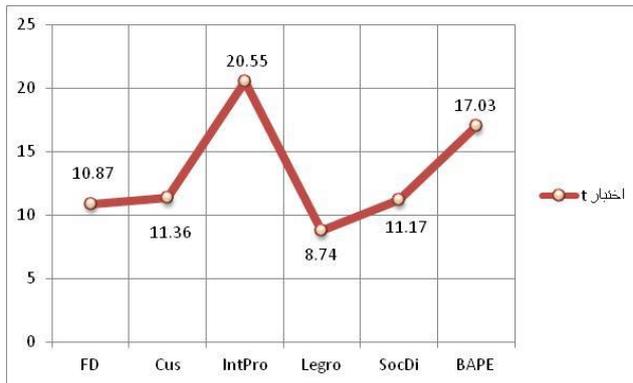
						contagious and moral	
BSC	289.922	.000	.89	17.027	.000	The effect is contagious and moral	80%

The results above show a positive and significant trace of the element BSC and its dimensions in the element (OP). The value of the F-test for the trace (BSC) in (OP) 289.922, which is a significant value below the level of significance of 5% and the coefficient of determination of the model is (0.80) trace mark was (0.89) in T-test value equal to (17.027) which is a significant and positive value below the level of significance of 5% of which we conclude that the increase of (BSC) by one unit leads to an increase (OP) by 0.89. The value of the F -test for the trace (FD) in (OP) 118.201. Which is a significant value below the level of significance of 5% and the coefficient of determination of the model is (0.62) the trace mark was (0.79) with a value of T-test equal to (10.872) which is a significant and positive value below the level of significance 5%. We conclude that the increase of (FD) by one unit leads to an increase of (OP) by 0.79. The value of F-test for the trace (Cus) in (OP) 129,069 which is a significant value below the level of significance of 5% and the coefficient of determination of the model is (0.64) while the trace mark was (0.80) with a value of T- test equal to (11.361) which is a significant and positive value below the level of 5%. From this we conclude that the increase of (Cus) by one unit leads to an increase of (OP) by 0.80. The value of F-test for the trace (IntPro) in (OP) 422.259 which is a significant value below the level of significance 5% and the identification coefficient of the model is (0.85)as for the trace mark was (0.92) with a value of T-test equal to (20.549) which is a significant and positive value below the level of significance 5%. Thus, we conclude that increase of (IntPro) by one unit leads to an increase of (OP) by 0.92. The value of the F-test for the trace of (Legro) in (OP) 76.331 which is a significant value below the level of significance of 5% and the coefficient of determination of the model is (0.51) while the trace mark was (0.72) with a value of T- test equal to (8.737),which is a significant and positive value below the level of significance 5%. Hence, we conclude that the increase of the (legro)by one unit leads to an increase of (OP) by 0.72 and the value of F- test for the trace of (SocDi) in (OP) 118.201, which is a significant value below the level of significance of 5% and the coefficient of determination of the model is (0.63) as for the trace mark was (0.79) with the value of T-test equal to (11.171), which is a significant and positive value below the level of significance 5%. Hence, we conclude that the increase of (SocDi) by one unit leads to an increase of (OP) 0.79 .

From the above it is shown that the ranking of the trace of the dimensions of the element (BSC) in the element (OP) was according to the following: The first order of the element (IntPro), second dimension (Cus) , third dimension (SocDi) ,fourth dimension (FD) and finally the dimension (Legro).

The following diagram shows the T-test values for each of the five dimensions in addition to the element in general:

**Figure 4.** Values of T- test for the trace (BSC) and its dimensions in (OP).



### Results of statistical analysis

Researchers have reached a set of results that we include it as follows:

- 1- The trend of the views of the sample was to agree item of the questionnaire and for both research elements.
- 2- The results indicated the strength and consistency of the items and the questionnaire in general.
- 3- The results which is related to the structure diagram of the ( BSC) showed the strength of the interpretation of the items of their dimensions and in varying degrees.
- 4- The results which is related to the structure diagram of the (OP) showed the strength of the interpretation of the items of their dimensions and in varying degrees.
- 5- There is a positive and a significant correlation between the element (BSC) and its dimensions and element (OP) below the level of significance of 5%.
- 6- The highest correlation with the element (OP) was for the trace of (IntPro) and then the dimension( Cus) followed by dimension (SocDi )and then the dimension (FD) and finally the dimension (Legro).

## **Section IV: Conclusions and recommendations**

### **First: Conclusions**

In the light of what was reviewed in the literature of concepts and after analysing the data and drawing conclusions, a set of conclusions was reached which can be summed up as follows:

- 1- The increase of (BSC) by one unit leads to an increase of (OP) by (0.89).
- 2- The increase of (FD) by one unit leads to an increase of (OP) by 0.79.
- 3- The increase of (Cus) by one unit leads to an increase of (OP) by 0.80.
- 4- The increase of (IntPro) by one unit leads to an increase of (OP) by 0.92.
- 5- The increase of (Legro) by one unit leads to an increase of (OP) by 0.72.
- 6- The increase of (SocDi) by one unit leads to an increase of (OP) by 0.79.
- 7- The ranking of the trace of the dimensions of the elements (BSC) in the element (OP) was as follows: The first ranking of the element (IntPro), second dimension (Cus), third dimension (SocDi), fourth dimension (FD) and finally the dimension (Legro).
- 8- Survey model answers negative a positive trend in the importance of research on the balanced scorecard as a strategically vital method to establish the foundations of improvement and performance development through a set of financial and non-financial measures towards reaching the desired goals.
- 9- Accreditation of organization of surveyed on traditional financial instruments and lack of interest in other instruments.
- 10- Attention to the environmental and societal aspect and adopted by the Organization of surveyed that confirms its adaptation to the requirements of the environment and society.
- 11- Lack of interest in providing appropriate training programs for employees.

### **Second: Recommendations**

- 1- Necessity to spread and consolidate the concept of balanced scorecard as an integrated management and control system and strengthen its components to increase its capacity to improve performance in the organization adopt it as a balanced strategic thinking methodology.
- 2- Necessity to activate and continue to provide applied research and studies in relation to the balanced Scorecard in order to provide intellectual strivings to reach the organization into a leading organization to a leading organization and to raise awareness among the organization's employees about the importance of non-financial indicators in improving organizational performance.
- 3- Create the desire for change in the employees of the organization, develop the initiative and take responsibility, and involve them in the decision-making process adequately and hear their proposals, and open the field of creativity in front of them to enhance the elements of their success to contribute to their development better and increase their ability to develop and update and keeping up with the latest developments of the century.



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## Questionnaire

### General Information (Personal Data)

1. Gender: Male..... Female

2. Academic Qualifications: Junior high..... Diploma.... Bachelor.... Master.....  
Doctorate

3. Organization.....

4. Years of service: Less than (5) years .....from (5 – 10) years .....more than (10) years.....

**Note:** Please mark (√) in the appropriate field that expresses your opinion with all sincerity according to the degree of availability of each variable in the organization in which you work. The form is designed for the purposes of scientific research and depends on the accuracy of the validity of the results that can be reached.

### The first Element: Balanced Scorecard Dimensions(BSC)

#### 1. The financial dimension (FD)

NO	Paragraphs	comple tely agre ee	Agre e d	agreed to som e exte nt	do n o t a g r e e	do not agree comp letely
1	subjectivity revenue is considered sufficient from the Organization's point of view					
2	Resources and available resources are exploited to achieve the objectives at the lowest cost					
3	There is an adjustment in the financial performance of the Organization					
4	The Organization is interested in paying suppliers' receivables in time					
5	Prices of products offered to the customer are clear and specific					

#### 2. customers (Cus)

NO	Paragraphs	complet ely agre e	Agre e d	agreed to som e	do n o t a	do not agree comp letely

				exte nt	g r e e	
1	The organization seeks to serve customers fairly					
2	The organization has an electronic page and an e-mail to facilitate communication with it					
3	The customer can easily meet officials					
4	The organization is working to identify the opinions of customers in evaluating their products					
5	Customers' complaints and notes are answered by direct contact with them					

### 3. Internal processes(IntPro)

NO	Paragraphs	comple tely agre e	Agre e d	agreed to som e exte nt	do n o t a g r e e	do not agree com p letely
1	The organization has a clear and certified operating guidebook					
2	The strengths and weaknesses of the organization are determined after reviewing its internal procedures					
3	The organization works on program its administrative and financial processes to facilitate the completion of tasks					
4	The management of the organization develops the concept of self-control of the staff in the performance of their work					
5	The organization works to develop its services to win customer satisfaction					

**4. Learning and growth (Legro)**

NO	Paragraphs	completely agree	Agreed	agreed to some extent	do not agree	do not agree completely
1	The organization's management is interested in developing the current skills and capabilities to reach the required level					
2	Organization provide adequate and appropriate training programs for staff					
3	Management of the Organization is interested in Innovation and creativity processes					
4	The Organization is specialty annual budget to train its staff					
5	The management of the organization help its staff to complete their higher studies					

**5. Social dimension(SocDi)**

NO	Paragraphs	completely agree	Agreed	agreed to some extent	do not agree	do not agree completely
1	The products and processes of the organization are environmental and community orientation					
2	The organization takes procedures to prevent environmental damage and to preserve it					
3	The Organization gives priority to employment for the inhabitants of its areas					



4	The organization contributes in building the society by supporting infrastructure projects					
5	The organization works on supporting a charity that helps poor families and orphanages					

**Second: Organizational Performance (OP)**

NO	Paragraphs	completely agree	Agreed	agreed to some extent	do not agree	do not completely agree
1	the organization has a clear future strategy					
2	The strategy of the Organization is achieved through the performance of its resources					
3	Performance represents the strategic management center					
4	The Organization is concerned with its overall performance (economic, social and environmental)					
5	The performance of Organization is affected by its productivity					
6	Administrative costs do not weaken the organization's performance					
7	Evaluation of performance in the Organization is like a decision-making tool					
8	The organization has a clear and specific system for evaluating performance					
9	Performance evaluation is intended to reuse available resources					
10	The organization works on development of performance evaluation methods systematically and continuously					
11	Each unit evaluates its performance					



12	The success of the process of evaluating the performance of organization requires a clear organizational structure					
13	The organization has an integrated and effective information system to evaluate its performance					
14	The Organization depends on effective methods of performance evaluation					
15	The organization has no difficulties in evaluating its performance					
16	The organization works to achieve the purpose for which it has established					
17	The organization seeks to achieve its goals and mission by reaching its strategic objectives					
18	The organization has an integrated vision for its future					
19	Financial indicators are not the basic substrate of evaluating the performance of organization					
20	The organization links its strategic objectives with its short-term objectives					