An Application of the Balanced Scorecard on the Performance of Employees in the Human Resources Department in Saudi University: A Case Study of Prince Sattam Bin Abdulaziz University

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The present study aims to identify the effect of applying the balanced scorecard on the performance of employees in human resources departments in Saudi universities. We use the experimental method to conduct this study at Prince Sattam bin Abdulaziz University, located in Saudi Arabia. To meet our objectives, a balanced scorecard is developed to evaluate the performance of the employees and is applied to the members of the experimental group. We find there is a statistically significant contribution of the application of a balanced scorecard to evaluate the performance of employees in human resources departments and we corroborate the importance of the application of a balanced scorecard on the performance of employees. We recommend forming the specialized committees to develop the indicators of performance evaluation of employees using the balanced scorecard in Saudi universities.

Key words: *Balanced Scorecard, Employee Performance, Saudi Universities.*

Introduction

Developed and developing countries are focusing on education because of its fundamental role in the development of qualified human resources to cope with the rapidly changing world of technology. A global crisis could emerge if universities are not able to respond to the requirements of comprehensive development according to modern trends (Harman, 2010). Universities generally seek to bring about a continuous change in their policies to achieve their

aims. Saudi universities are witnessing quantitative and qualitative development leaps to cope with the recent changes that higher education faces increasing demand, competition, and changing labor market requirements. They also seek to adopt ambitious visions to compete in the global market (Al-Mofeez, 2016).

Despite the efforts exerted in developing and improving the performance of Saudi higher education, it still needs to be evaluated and improved. Therefore, Saudi universities need to continuously measure and evaluate the performance of employees to gauge the extent of their contribution in achieving their goals, and to fill the gap as well. An application of the comprehensive evaluation of the educational institutes and university system would help to raise the level of outputs to meet the aspirations of society and global challenges and to develop human civilization (Isan and Kharousi, 2016). It seems pertinent to judge the performance of educational institutions and their staff and to conduct the performance evaluation in a balanced manner.

The Balanced Scorecard is one of the most widely used multidimensional measurement scales in the world. It has been developed and used in the education sector, including universities, to evaluate responsibility and accountability. It helps to predict the effectiveness of employees in achieving competitive advantage. Kaplan and Norton (1992) provide a model for evaluating performance using a balanced scorecard. Also, it is also very important to measure the impact of applying the Balanced Scorecard on the performance of employees for better progress and development of Saudi universities.

Niven (2008) defines the Balanced Scorecard as an administrative performance measurement system that translates the organization's vision and strategy into operational goals and indicators, which drives both the behavior and the performance. It is known to measure procedurally the impact of its application dimensions and components as an integrated framework to evaluate the performance of employees. On the other hand, staff performance is the work done by the worker which indicates the extent of their understanding of their role, responsibilities, and competence and the extent to which they follow all the procedures and instructions guided by the supervisor (Khatibi et al., 2012).

Saudi universities are facing critical challenges due to intense competition and increasing demand for higher education. Besides, the global environment is changing and increasing the demand to improve the quality of performance. There is a need for effective leaders to manage educational institutions with excellency, creativity, and continuity to achieve university goals with a high degree of efficiency, to face the challenges applying best practices that enable the university to remain competitive.

The Vision 2030 of Saudi Arabia also points out an approach for all educational institutions to bridge the gap between the outputs of education and the labor market. The Kingdom of Saudi Arabia also seeks to achieve a rising quality of education outputs and to improve the abilities and skills of teaching staff (Saudi Vision 2030). This can be achieved by raising the performance level of workers in the education sector, including Saudi universities. In this regard, balance performance attracts the attention of researchers, which may result in a change in the concept of management to the comprehensive tools of strategic management to test the performance of educational institutions (Bishtawi, 2001). In addition to translating the vision and strategy into operational plans and activities, this approach also provides tools and indicators which may help to achieve a distinct level of success for the performance of employees (Radhia et al., 2016).

The discussion above highlights the importance of using a balanced scorecard in its various dimensions to measure the performance of university employees. It provides the university with the ability to develop metrics to predict its future. Also, it represents a real and tangible translation of the university's mission and strategy into its goals to measure the performance according to the vision and strategy (Cardoso et al., 2005). In light of the importance of measuring the performance of employees using a balanced scorecard, we are interested in knowing the impact of the application of the balanced scorecard on the performance of employees in human resources departments in a Saudi university, namely Prince Sattam bin Abdulaziz University.

Literature Review

Balanced Scorecard

Kaplan and Norton (1992) introduced the Balanced Scorecard in North America. They studied twelve institutions in the USA and Canada to assess their institutional performance over a full year. They found that it is not desirable to use and to apply a certain method of performance appraisal but rather to seek an evaluation that may balance the financial and practical appraisal. They created a comprehensive performance indicator which enables the administrators to apply a quick and complete review of all activities. It is not considered a new method of performance appraisal as its roots go back to the 1950s. Simon (1954) conducted a study on the use of financial and accounting information in management and concluded that we should not solely rely on the management information system. Therefore, we may use a variety of systems and may use physical indicators to monitor daily production.

The Balanced Scorecard is an integrated systemic work based on the design of an administrative system to evaluate performance and to translate the organization's strategy into targeted metrics, indicators, and standards to achieve specific objectives and initiatives for

continuous improvement. The idea of a balanced performance system is based on describing and identifying the key components of an organization's success and business. The performance measurement process is first linked to short-term operational objectives with the vision of the organization's long-term strategy, after which we may measure three time-dimensions of yesterday, today, and tomorrow (Boumediene, 2011).

Tohidi et al. (2010) ascertain that it might identify the intangible assets in the strategic planning for the performance appraisal. A Balanced Scorecard is a tool consisting of an integrated set of performance indicators. To achieve the strategic objectives, it enables the organization to translate its strategy into four sets of performance measures which are financial matters, beneficiaries, internal processes, and growth and development (Garrison et al., 2010; Horengren and Charles, 2009). Therefore, it can be viewed as an integrated tool that measures and evaluates the performance according to the visions and missions of the organization, it is also used to translate the organisation's visions and missions into strategic goals. These can be achieved by the employees in the light of the availability of specific measures and indicators guided by senior management of the institution to integrate the performance of the organization and its employees.

The Application of Balanced Scorecard in Universities

The importance of a balanced scorecard is related to development which cannot be established in other ways (Goodspeed, 2003). Goodspeed believes that a balanced scorecard is compatible with different activities to achieve strategic objectives. For application to the universities, it helps to emphasize the intangible factors needed for future growth. It also forces university planners to limit their assessments to specific metrics. A balanced scorecard helps to minimize excessive information focusing on performance perspectives (Gering, 2000). It bridges the gap between vision, mission, strategy, and operational processes (Towle, 2000). It also improves the competitiveness of work to raise the efficiency and effectiveness of educational and non-profit institutions to face rapid challenges by providing information. It enables the institution to meet the demand of the community to improve satisfaction by providing the opportunities to improve the performance in the presence of excessive competition and new social developments (Kriemadis et al., 2008). A balanced scorecard gives understanding to all employees at the various administrative and academic levels, which the university seeks to implement and to achieve integration between the various work of the university and employees' performance. The achievements would occur by achieving the balance between the different levels of work of the university and the progress in the implementation of the strategy (Brown, 2012). A balanced scorecard also provides higher education with an integrated view of goals and targets to measure their progress (Stewart and Carpenter, 2001).

The Concept of Employee Performance

Employee performance indicates the extent of the understanding of the role, responsibilities, and competence of the employee and the extent to which the employee follows all the procedures and instructions governed by the supervising director (Khatibi et al., 2012). The term performance refers to how job tasks are performed based on job descriptions and refer to the outcome of the activity (Wheelen and Hunger, 2007). Shields et al. (2015) define it as the output or quantity of output per worker estimated in a given time unit, which is also a reflection of the worker's capability to achieve the objectives related to his work.

The success of institutions is directly linked to the performance of their employees. Organizations always strive to raise the performance level of their employees (Ashour, 2010). Employee performance contributes toward determining the achievement of Human Resource Management (HRM) and the soundness of its programs. It identifies the strengths and weaknesses of the workers as it contributes to the achievement of the organization's goals, and also satisfies the individual's personal goals as well (Hawajra, 2016). Performance is an essential concept for all organizations. It is the mirror that reflects the outcome of organizations' and individuals' work. It also shows the interaction between behavior and achievement to produce valuable outputs. It helps the organization and its employees to remain competitive in their environment (Jery and Souai, 2014). Therefore, the performance of employees is a function of knowing the success or failure of the organization. The performance of employees is an important indicator of the success of the organization to maintain the survival, sustainability, and success of the institution.

To gauge employee performance, performance appraisal is a cyclical process aimed at measuring the indicator of strengths and deficiencies in the staff during a particular planned situation (Chenovey, 2005). Performance appraisal is defined as a measure of actual performance comparing the achieved-results with the required-results. It also reflects the extent to which the objectives have been successfully achieved and shows the implementation of plans to ensure the appropriateness of decisions to improve performance (Abu Sharkh, 2012). The process of evaluating worker performance is a structured management process, not a random working. It is linked to a specific time according to specific plans and objectives related to the performance of the worker (Abdulkader, 2013).

Rajam (2012) defines it as a process of obtaining a result of the implementation of activities that are carried out by the worker at a specific time. These activities are relying on specific performance indicators and measures to facilitate the supervisor to form an objective opinion on the performance of the worker. A performance evaluation is known as an estimate of the performance of an individual during a certain time to assess the level and quality of performance through the achievement of planned goals. The concept of the balanced scorecard

can also be observed as a tool for evaluating the performance of its components and objectives such as the performance evaluation process. It is carried out within specific and time-bound objectives for the study of yesterday, today, and tomorrow. It flows into the strategic objectives and vision of the organization to evaluate the performance of employees, which directly contributes to the success or failure of the organization.

There are some objectives for performance evaluation. For example, strategic objectives explain that a performance evaluation process seeks to help senior management to achieve the strategic goals of the organization by linking the objectives of the institution with the individual goals of worker (Amer, 2011). Administrative objectives are some decisions taken by the human resources department for the promotion, transfer, and separation of employees on the one hand and the decisions related to policy adjustment regarding selection and appointment criteria as well (Berber, 2012). Information objectives evaluate that staff performance assessment provides the HR Department with realistic information about the performance of the organization's employees as per the HR planning process and as per individual needs training programs (Hassouna, 2011).

Development objectives explain that the HR department aspires to develop the employees, which is one of the fundamental objectives of the performance evaluation process (Al-Jawarneh, 2013). Organizational objectives are to assess the future training needs based on the evaluation of the performance of the worker and to assess the performance achievements at the organizational level to assess the effectiveness of human resources and records (Kamel, 1994). Documentary objectives have the purpose of collecting information through the performance appraisal process for documentary use (Al Shujairy, 2016).

Criteria for performance appraisal are the bases on which an individual's performance is measured and compared to obtain a performance outcome. It is also essential in evaluating performance to help the worker to identify that which the work required and what the key supervisors' areas of improvement and development are (Abdel Mohsen, 2004). Although it is difficult to determine the performance evaluation criteria due to the differing nature of an organization's activity (Abdulkader, 2013), some can be identified, namely objective criteria and behavioral criteria. Further, the stages and steps of assessing the performance of employees are setting performance criteria, monitoring progress in performance, performance evaluation, feedback, and administrative decision-making (Nasrallah, 2009) and also developing a performance evaluation development plan (Abdel Rahman, 2004).

There are many ways to evaluate performance, both traditional and modern. For example, the Gradient Scale is the simplest and most popular among the performance evaluation methods. The performance of the worker in grade cycles is assessed on a graph line i.e. very weak, weak, average, good, and very good (Dora and Sabbagh, 2010). The ranking method is one of the

oldest methods in the evaluation of performance. This method is based on the order of individuals working sequence from worst to best, based on a set of attributes or characteristics. It is done through the order of individuals according to the greatest measure of the attribute (first), then lesser (second) and so on to reach the worst individual (Dessler, 2011). The binary comparison method compares each pair of workers with all other workers' assessments from the same group (Abbas and Ali, 1999). The compulsory distribution method sets the percentages of employees' estimates and their distribution (Delser, 2009).

The critical situation method requires keeping a record of the working individuals. Each individual is assigned a page to record events, achievements, irregularities, and deficiencies in performance according to the dates of their occurrence (Nasrallah, 1999). The behavioral fixed metrics method is based on a Critical Incident Approach. It is designed to define a specific dimension of performance through the development of behavioral convergence points associated with the different levels of performance by providing behavioral measures and standards to identify specific levels of desirable and undesirable behaviors. It also improves the performance and reduces the possibility of rejection of employees to evaluate the results (Noe and Raymond, 2006). In conclusion, the process of balanced evaluation and methods of performance evaluation is the integrated process which requires the collection of data from different sources and using various measurement tools to achieve specific objectives (Allam, 2006).

The modern view believes that HRM may have an impact on the productivity of the institution's efficiency, training and development of the workforce, and motivation and evaluation of the workforce (Abdel Baqi, 2002). Abu Sheikha (2010) define HRM as a set of activities of job analysis, selection, and recruitment, assessing human performance, designing a wage structure, training, and security and safety. It is also concerned with directing, monitoring, and evaluating the performance of employees to achieve the desired goals. This present study is based on human resources management through the application of the performance evaluation of employees using a balanced scorecard.

Empirical Literature

Nazmi (2004) evaluates the performance of private universities in light of the implementation of the balanced scorecard system and three questionnaires were designed to evaluate the performance of private universities. The questionnaires were distributed in nine universities that grant a bachelor's degree in the scientific disciplines. The descriptive and correlative approach was used. The study found that private universities received the best evaluation of their performance according to the viewpoint of faculty members and staff. Beatrix (2005) explores the performance indicators and metrics which enable community colleges to evaluate their effectiveness in preparing Hawaii University students for a bachelor's degree. The

interview was conducted to collect data and a descriptive approach was used for analysis. He found that students realized the importance of transferring to university colleges. A weakness in the culture of conversion and a lack of information about the process became a hurdle in the way of students.

Farid et al. (2008) aimed to identify the application of priorities and balanced scorecard indicators in higher education in Iran. The study sample was university professors. They used the descriptive-analytical method. The study shows the importance of each of the performance evaluation indicators of this scorecard and also detects the weight of each indicator compared to other indicators. Tohidi et al. (2010) examine the importance of using and implementing a balanced scorecard in government educational institutions to evaluate the performance by comparing targeted performance with the actual performance of online education services. The descriptive-analytical method was used and was applied in schools in the Tehran region of Iran. Data was collected through interviews. In the assessment of students, the study found that the use of the balanced scorecard led to the growth of educational service revenues as a result of improved performance resulting from the continuous improvement.

Sudirman (2012) conducted a study to clarify how a balanced scorecard can be applied at Hasanuddin University in Indonesia. The model of the scorecard was changed and a new proposal was applied to the specifics of this university. He applied the descriptive approach to the data, which was collected through questionnaires and interviews. The study concluded that this model can be used extensively in evaluating the outstanding performance focusing on the strategy of compatibility, causal relationships, and impact. Al-Mutairi (2013) explores a balanced scorecard using data from 254 faculty members of Kuwait University. The questionnaire was used as a tool for data collection and a descriptive-analytical methodology was employed. The results show there was a high perception of the use of a balanced scorecard in evaluating the performance of Kuwait University.

Madani (2014) explores the impact of the application of the balanced scorecard on the process of evaluating the performance of universities in Africa using data on customers, financial issues, internal processes, and learning and growth. The study sample consisted of 30 members of the deans of faculties and heads of scientific departments in colleges. The study found that some aspects of the university's performance were weak. Radhia et al. (2016) explore the performance of higher education institutions using the scorecard as a means of quality assurance in the Algerian University of Abu Belkaid. Three questionnaires were developed to collect data. The descriptive-analytical approach was applied to data and documents from the Ministry of Higher Education and the Sustainable Development Report. They found that the Algerian University of Abu Bakr Belkayed worked to keep pace with scientific development through the development of academic programs, keenness to develop new programs, and new specializations according to scientific requirements. They found that a higher level of

awareness of the scorecard's dimensions by the managers at universities enables them to apply a balanced scorecard.

Al-Mofeez (2016) conducted a study aimed at identifying the performance according to the dimensions of the balanced scorecard and finding the obstacles of using the scorecard in evaluating the performance from the perspective of the faculty members. The constructs used were financial issues, internal processes, customers, professional growth, learning, and constraints. The study sample consisted of 122 faculty members and the results show that the performance level was satisfactory for internal processes and professional growth. However, learning was found moderate, and financial and customer dimensions were found low. The strategic plan and an incapability to monitor progress are identified as the main obstacles.

We observe from the literature that past studies have varied in terms of the tools they use to obtain information. Mostly, the studies rely on the use of questionnaires and interview as a means of data collection. The present study differs by using tools to evaluate the performance of the application through the development of a balanced scorecard to evaluate the performance of university employees to study the impact of scorecards' application on the performance of employees in Saudi universities.

Methodology

We use the experimental method, which is suitable for this study and is based on collecting and classifying the information and the data to interpret and to analyze. The population consists of 2082 employees of Prince Sattam bin Abdul Aziz University in 2019, according to the information of human resources management. Table 1 shows the sex distribution.

Table 1: Distribution of Study Population by Sex

No.	Description	Sex		Total
		male	female	
1	No. of staff	1194	888	2082
Total	2082			

The sample of the study consists of 118 employees from the units of the General Administration for Administrative and Financial Affairs and the General Directorate of Projects. The number of employees in the controlling group is 68 and the number of employees in the experimental group is 50. Table 2 shows the distribution of sample members according to gender and group.

Table 2: Distribution of Study Sample by Sex and Group

| No. | Group | Sex | | Total | Evaluation Method |
		Male	Female		
1	Controlling group	57	11	68	Usual method
2	Experimental group	41	9	50	Balanced Scorecard
Total		118			

To achieve the objectives of the study, we develop the study tool based on the previous theoretical literature on the balanced scorecard. The study tool is a balanced scorecard model to evaluate the job performance of the executive and administrative employees. The validity of the study tool is verified by using virtual honesty by presenting the study tool in its initial form to a group of specialized and experienced arbitrators from the faculty members in several Saudi universities. Arbitrators' comments are utilized for necessary modification, reformulation, or deletion.

A balanced scorecard is applied twice on a pilot sample of ten (10) workers from the study population and sample. The time interval is six months spanning from the mid to end of the year. The results of the performance evaluation using the balanced scorecard in both times show that the correlation coefficient is 0.87. It confirms the validity of using the balanced scorecard in judging the performance evaluation of employees. We use the method of internal consistency through the Cronbach Alpha coefficient after applying the study tool.

The study is worked on the two variables, that is, balanced Scorecard and staff performance of two groups. The first group is the experimental group. A balanced scorecard is used to evaluate the job performance of the executive and administrative staff to determine the annual job objectives for each employee at the beginning of the year to achieve the strategic objectives. The evaluation is done at the end of the year. The second group is the controlling group and the usual staff assessment tool is implemented at the end of the year, which is to evaluate the job performance of the executive and administrative staff.

A balanced performance assessment card is used to evaluate the performance of the employees of executive positions and administrative staff to verify its validity and stability. We informed the employees in the experimental group and their direct supervisors on the balanced scorecard to evaluate the job performance of the executive positions. Next, we apply the study tools to the sample where the usual evaluation tool is applied to the control group and the balanced scorecard tool is applied to evaluate the performance of the experimental group. The SPSS program is used for statistical analyses on the data. We use the mean averages and standard deviations for the scores of employees' performance evaluation for controlling and experimental groups, a t-test is used to determine the level of significance between the two groups and the Eta squared value is calculated to estimate the strength of impact.

Data Analyses

We analyzed the data to test the question "Is there an effect of applying the balanced scorecard on the performance of employees in human resources departments? To answer this question, the arithmetic averages and standard deviations of the job performance assessment scores are calculated for the executive and administrative employees of the members from two groups. These groups are extracted on the usual performance evaluation form (controlling group) and the balanced scorecard for the performance evaluation of the employees (experimental group). The results are presented in Table 3.

Table 3: The scores of the performance of Controlling Group and Experimental Group

Group	Number	Arithmetic Average	Standard Deviation	t-value	P-value
Controlling group	68	70.80	12.19	-5.47	0.002
Experimental group	50	78.13	12.21		

Table 3 shows the arithmetic mean for evaluating job performance to determine the performance evaluation scores for the control group as 70.80 and the standard deviation as 12.19. The arithmetic mean for the experimental group is 78.13 and the standard deviation is 12.21. The results indicate there is a statistically significant difference at the 1% level of significance between the averages of the response to evaluate the job performance of the employees. Based on the value of t-value (5.47) and p-value (0.002) for the performance evaluation of employees, we found that the experimental group is superior in the results. To calculate the strength of impact, we have calculated the Eta-squared (0.21) and it shows a distinct strength.

Conclusions and Discussions

The results presented in table 3 show there is a statistically significant difference at the 1% level of significance between the averages of the response to evaluate the employees' performance in the control and experimental groups. We found that the impact of the use of the balanced scorecard on the performance of the workers is better than the traditional methods. On this basis, the effect of applying the Balanced Scorecard on the performance of employees in human resources departments in Saudi universities is found significant and superior. We also conclude that the balanced scorecard contributes to the employee's understanding of annual career goals. For the survey, we were directly involved with the worker at the beginning of the year in a participatory manner to cover the strategic objectives of the university in its four dimensions (financial, customers, internal processes and procedures, and learning and growth).

Our results can also be justified because the clarification of strategic objectives and an announced periodical evaluation process have helped the workers to highlight their role and responsibility in achieving the goals in addition to the employee's sense of responsibility as per the visions and objectives of the university. The failure in performance may have negative effects on the achievement of strategic objectives which may cause delays or barriers to other actions like the responsibility and a sense of the importance of an act. Undoubtedly, the Balanced Scorecard is a modern assessment tool that addresses the institutional and personal goals and also covers all areas of the university's business such as the financial dimension, customers, processes, internal processes, and learning and growth.

Evaluating the performance of employees enables us to judge the effectiveness of employees and universities in all their different dimensions. It also helps to identify the obstacles which may prevent the achievement of its objectives according to balanced performance. Thus, the assessment is a measure of the performance of individuals in a manner that achieves its aspirations and the goals of the university as well. In addition to meeting the expectations of the worker and the community, the university was found at a state of balance.

The impact of applying the Balanced Scorecard on the performance of the employees is found strongly significant. A balanced and more comprehensive assessment tool is used with the participation of the employees in setting their annual goals which are also the strategic objectives of the university. This is one of the best practices to develop the performance of employees and to achieve the desired goals. The application of a balanced scorecard also keeps us away from carrying an assessment between the fear and sensitivity of the worker during the evaluation period. In addition to the evaluation using the balanced scorecard, we also avoid favoritism and injustice during evaluation. It is a continuous process from the beginning of the year to the end. The success of the Balanced Scorecard can be observed by evidence that workers have achieved their annual goals, which are also in line with the visions and strategic objectives of the university.

Suggestions and Recommendations

In light of the findings of the study, we recommend forming specialized committees to develop the indicators for performance evaluation of the employees in Saudi universities. A balanced scorecard should be developed to evaluate the performance of employees following the environment of Saudi institutions and their application. It helps in standardizing several measures to evaluate the performance of different workers despite the different nature and duties of each job and different administrative levels. A strategic map should be announced to describe the strategy and to explain the objectives and key success factors in all dimensions of the balanced scorecard. Human resources management skills should be improved to apply the

balanced scorecard and to achieve the strategic goals of the university. Annual goals should be set for the employees, with their participation, and should be controlled to ensure their effectiveness to achieve the desired objectives. We should pay attention to achieve the active participation of employees in Saudi universities and to involve them in the development of operational objectives and performance indicators in a balanced manner to achieve the visions and strategic objectives of the institution. This process should also include the financial and non-financial indicators to align with the dimensions of performance evaluation.

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