

INVESTIGATION OF EFFECTIVENESS OF BALANCE
SCORECARD IMPLEMENTATION IN UMMA
UNIVERSITY, KENYA

BY

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A dissertation submitted in fulfilment of the requirement for
the degree of Master of Education

Kulliyyah of Education
International Islamic University Malaysia

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ABSTRACT

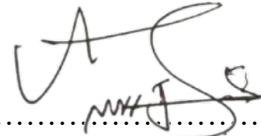
The success of Higher Educational Institutions (HEIs) is the bedrock of the growth in the human capacity required in the growth of an economy. However, HEIs have been criticized for not playing their rightful role in national development, partly due to their inability to manage their performance in view of the dynamic and turbulent environment they are operating in. This study aimed to investigate the level of effectiveness of implementation of Balanced Scorecard (BSC) in Umma University in Kenya. The study aimed to identify the level of implementation of BSC from the point of view of administrative and academic staff of Umma University, Kenya. The research followed an analytical approach and the questionnaire was used as a research tool. The sample consisted of two strata, administrative (50) and academic staff (80). The results showed that the sample's level of implementation of BSC was different; learning and growth and customer were good whereas internal procedures and finance perspectives needed improvement for Umma to be equally competitive. Regarding the perception of the administrative and academic staff on the implementation of BSC, there was statistical significant difference. On the learning and growth, both staff had a positive perception. However, on internal procedure, customer and financial perspectives, the administration viewed them differently from the academic staff. The study recommended the university's management to embark on continuous orientation of staff using business intelligence implemented by the university. Further, integrating BSC at both macro and micro levels such as communication with senior leadership. Umma should decentralize the organizational structure to enable feedback and cross exchange of ideas. Further research should shed more light on individual's readiness to embrace BSC as implemented by the university and more evaluation measurements be developed which are education- centered.

ملخص البحث

وان نجاح مؤسسات التعليم العالي هو حجر الأساس لنمو القدرات البشرية التي يحتاجها الاقتصاد. لذلك تتعرض مؤسسات التعليم العالي أحياناً لانتقادات بسبب عجزها عن قيامها بدورها الصحيح في التنمية الوطنية، ويرجع ذلك جزئياً إلى عدم قدرتها على إدارة أداؤها في ضوء البيئة الديناميكية والمضطربة التي تعمل فيها. تهدف هذه الدراسة إلى التحقق من مستوى فعالية تنفيذ بطاقة الأداء المتوازن في جامعة الأمة في كينيا.. هدفت الدراسة إلى التعرف على مستوى تنفيذ برنامج بطاقة الأداء المتوازن من وجهة نظر الإدارية والأكاديمية بجامعة الأمة بكينيا. اتبعت الدراسة المنهج التحليلي واستخدمت الاستبانة كأداة لجمع البيانات وتكونت العينة من طبقتين الإداريين (50) والأكاديميين (80). أظهرت النتائج أن مستوى تنفيذ العينة لبرنامج بطاقة الأداء المتوازن كان مختلفاً؛ وان التعلم والنمو؟ كان جيداً في حين أن الإجراءات الداخلية ووجهات النظر المالية كانت بحاجة إلى تحسين حتى تتمكن جامعة الأمة من المنافسة بدرجة عالية بنفس القدر من المنافسة. فيما يتعلق تصورات الإداريين والأكاديميين حول تطبيق بطاقة الأداء المتوازن، فقد كانت هناك فرق ذات دلالة إحصائية. فيما يتعلق بالتعلم والنمو، إذ كان لدى الموظفين تصور إيجابي. ومع ذلك، فيما يتعلق بالإجراءات الداخلية ووجهات نظر العملاء والمالية، نظرت الإدارة إليهم بشكل مختلف عن أعضاء هيئة التدريس. وأوصت الدراسة إدارة الجامعة بالشروع في التوجيه المستمر للموظفين باستخدام ذكاء الأعمال الذي تطبقه الجامعة. علاوة على ذلك، دمج بطاقة الأداء المتوازن على المستويين الكلي والجزئي مثل التواصل مع القيادة العليا وأنه يجب على جامعة الأمة إضفاء اللامركزية على الهيكل التنظيمي من أجل تقديم الملاحظات وتبادل الأفكار. ويجب أن يلقي البحث مزيداً من الضوء على استعداد الفرد لاحتضان بطاقة الأداء المتوازن كما تم تنفيذه من قبل الجامعة ويتم تطوير المزيد من قياسات التقويم التي تتمحور حول مركزية التعليم.

APPROVAL PAGE

I certify that I have supervised and read this study and that in my opinion, it conforms to acceptable standards of scholarly presentation and is fully adequate, in scope and quality, as a dissertation for the degree of Master of Education.



.....
Abdulmajid Mohamed Aldaba
Supervisor

I certify that I have supervised and read this study and that in my opinion it conforms to acceptable standards of scholarly presentation and is fully adequate, in scope and quality, as a dissertation for the degree of Master of Education.



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Merah Souad
Head, Department of Social
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This dissertation was submitted to the Kulliyah of Education and is accepted as a fulfilment of the requirement for the degree of Master of Education.



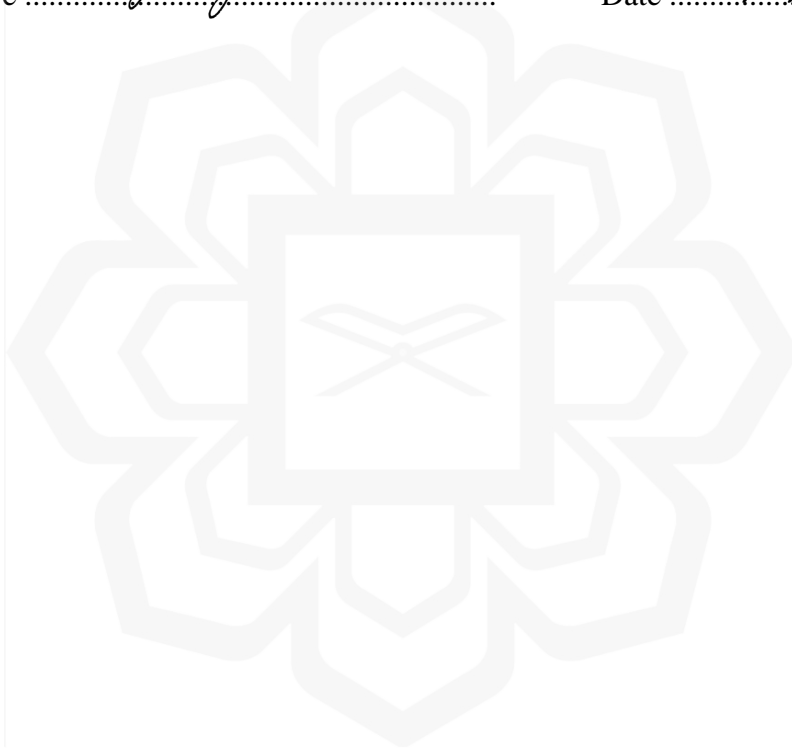
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DECLARATION

I hereby declare that this dissertation is the result of my own investigations, except where otherwise stated. I also declare that it has not been previously or concurrently submitted as a whole for any other degrees at IIUM or other institutions.

Aljabry Awadh Mohamed Awadh

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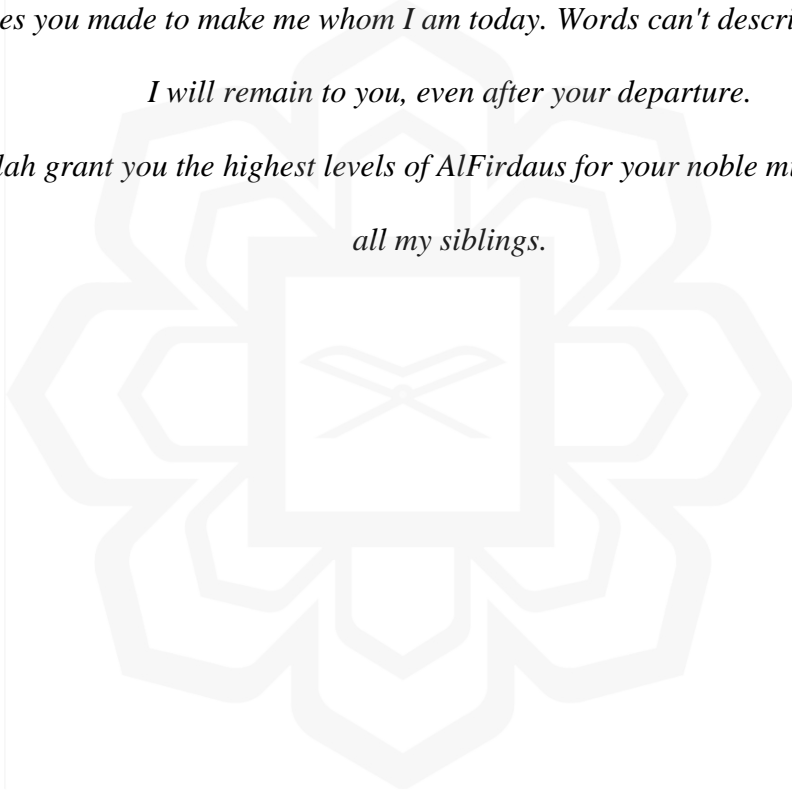
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I dedicate this research to my late Uncle, Saleh Awadh AL-JABRY for all the sacrifices you made to make me whom I am today. Words can't describe how grateful

I will remain to you, even after your departure.

May Allah grant you the highest levels of AlFirdaus for your noble mission to me and all my siblings.



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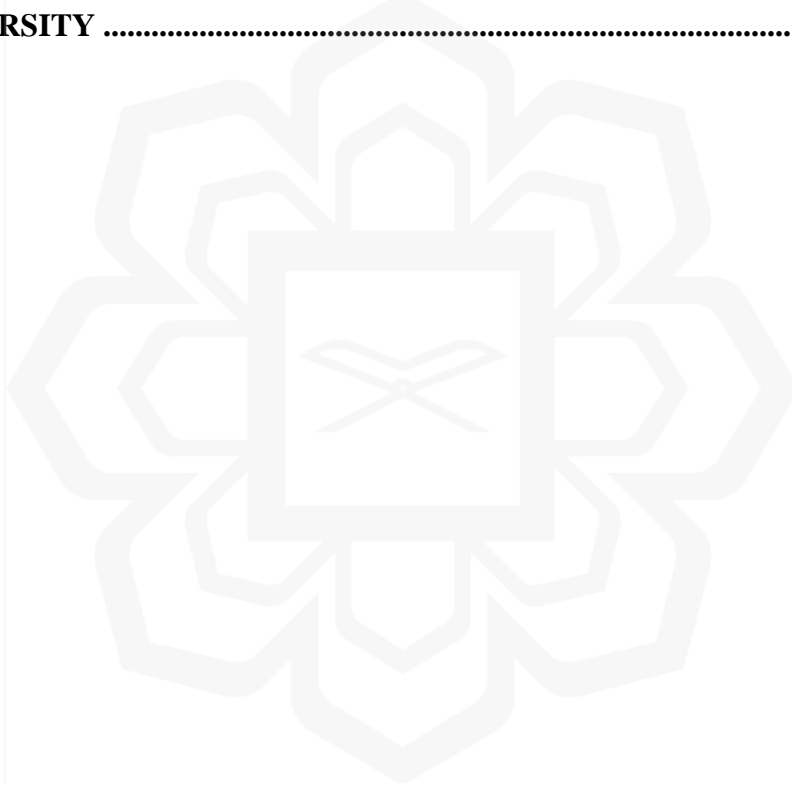
Finally, my thanks goes to all my brothers and sisters and friends whose support to this journey is priceless. My brother, Taufik Mohamed Awadh, you are my hero and my sense of pride. Dr. Ali Said, no word can express my sincere gratitude towards you.

(AND WHICH OF YOUR LORD'S FAVOURS WILL YOU DENY)

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CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND

Organisations, industries and economic sectors are continuously evolving in step with the progress of various technologies including internet. This has no doubt reshaped and led to improved performance and rapid changes in organisational activities and their service delivery. Nevertheless, non-profit organizations need to concentrate on the areas of mission, strategy, and performance management as society is accommodating more pluralism and the intensity of competition is growing day by day. Hence, there is a need for corresponding performance measurement and evaluation systems to commensurate with the growing and sophisticated methods of organisational activities and service delivery.

Such organisations are endlessly in search for the best performance measurement and evaluation systems that would best suit them, effectively boost their productivity, and enable evaluation and feedbacks. Many of them use various tools to measure performance in strategic management depending on the area of focus. For many organizations, the main objective is to maximize the overall performance. This can be achieved using various performance measures that normally assist in evaluation of the resources available and their allocation for optimal organizational goal (Njehu, 2017).

The Balanced Scorecard (BSC) is considered amongst the most widespread tools which is used to measure and evaluate performance (Awadallah & Allam, 2015). The acceptance of BSC has reached such an extent that the Harvard Business Review published an editorial in which BSC was referred to as one of the most leading management ideas produced in the twentieth century (Alshammari, 2011).

Performance is a concept, which contains multiple dimensions and within which may be included time, quality, flexibility, financial efficiency, customer satisfaction, and human resource as the primary components. These factors are in

accord with those laid down by the Malaysian Ministry of Education as described by Lee (2006). The Ministry in its attempt to measure the performance, enumerated efficiency, effectiveness, service quality, academic achievement of students, discipline, engagement in sports and other extra-curricular activities as the key components.

University administrators likewise need to embrace approaches that would help them focus on their missions, making their strategy can permeate the organisational procedures. Such attempts The authorities, as part of such attempts, should delineate the accountability measures, make accord between strategic objectives and the university vision and mission, re-adjust annual budgets, and more importantly, estimate and monitor outputs in short and long terms, (Fooladvand, Yarmohammadian, & Shahtalebi, 2015).

Many approaches adopted for performance measurement have been discovered to be based on short-term, considering the financial aspects. These approaches have ignored other important non-financial measures, including employee growth and development, customer service and relationship, and internal business processes. For instance, the performance evaluation of an organization usually employs the use of financial indices, merely describing its financial performance in relation to previous periods (Njehu, 2017).

BSC is a multi-dimensional performance management tool adopted by organisations to assess indicators pertaining to both financial and non-financial matters. Majority of the Fortune 1000 companies; and several other organisations have embraced BSC since it has been discovered to be one of the effective ways to observe their all-inclusive performance, while concurrently keeping an eye on excellent results (Perkins, Grey, & Remmers, 2014). This tool is purposely used for organisational performance measurement.

Putting Higher Education Institutions (HEIs) on a par with corporate firms is becoming a commonplace due to the usage of similar management tools in both contexts (Reda, 2017). Stakeholders want the HEI authority to justify their existence and improve their service delivery. HEIs have, therefore, become more concerned with their output and performance management (Gupta & Lee, 2020).

As a result, HEIs, like other sectors of the economy, are gradually adopting performance measurement tools. These have enabled HEIs reconstitute their scheme to meet the demands for further effectiveness, planning financial aspects to ensure accountability and real performance (Pietrzak, Paliszkievicz, & Klepacki, 2015; Taylor & Baines, 2012).

However, the education sector has not fully adopted BSC, which is evident from the lack of research materials covering this topic (Karathanos and Karathanos, 2005). It should be borne in mind that the status of HEIs is on par with non-profit organisations and they are monitored, safeguarded and regulated by government. In other words, educational providers have become very moderate, while faculty performances are becoming ineffective (Wahba, 2016). There is a need for reforms in their operations and development of strategic management tools to simplify their activities and process. If universities embrace the basic performance indicators such as BSC, it will allow universities to grow and apportion resources in a coherent way, which, as a result, can be implemented to reorganize effectively the operational matters, such as daily staff tasks.

BSC is a strategy-focused approach that incorporates performance measures obtained from the vision and strategy of the organization. The measurement tool is employed widely for matching business actions with the plan and vision of organizations, enhance internal and external communication, and observe the functioning of organization as par the standard of the strategic goals (Fooladvand et al., 2015; Njehu, 2017). BSC is also described as a model that offers possibilities to improve the reporting process for organisations and HEIs (Pietrzak et al., 2015). In general, BSC includes aspects related to finance, customer, internal business process, and learning and development perspectives.

Despite the growing adoption of BSC in Higher Education Institutions, scholars have identified its limitations, particularly in the concept, application, and practice. The university graduates have been affected by the high rate of unemployment in many countries and this problem has been further worsened by the ongoing crisis in the finance sector. To solve this problem, experts have proposed that university must adopt innovative ways to produce educated and competitive graduates

who can contribute to the economic and social growth. (Al-Hosaini & Sofian, 2015). Doing this will need for continuous evaluation and performance management.

The shortcomings inherent in the BSC could either undermine its effectiveness or cause the organisations to abandon it for better performance measurement tools as alternatives (Awadallah & Allam, 2015). Nevertheless, the response of education sector, specially the higher education, to these changes has not stepped up with the swift pace with which the modern communication technologies developed. The universities, which do not possess clear visions, advance planning, or an effective technique to counter the issues facing education institutions including universities, are confronting this status as their main concern.

The HEI performance evaluation and measurement observed in the CUC report concentrates primarily on ten prominent performance standards, notably involving the capacity of the HEIs. Those standards include institutional sustainability, academic profile and market position, student experiences, teaching and learning, research, knowledge transfer and relationship, financial health, estates and infrastructure, staff and human resource development, governance, leadership and management, and Institutional projects (Binden, Mziu, & Suhaimi, 2014). It is an additional development that those specific primary performance standards have important indicators. Moreover, the government can monitor with success the overall performance in the institution.

There have been studies, which investigate the efficacy of BSC in different sectors, especially HEIs, considering their respective performance indicators. BSC can help to balance among the four perspectives of a University performance (Al-Hosaini & Sofian, 2015). However, this study intends to evaluate the effectiveness of BSC as a tool for measurement, evaluation, and strategic planning at Umma University and determine what measures are considered the most from the perspective of Umma University staff.

1.2 STATEMENT OF THE PROBLEM

There is an intricate link between Educational development and the direction human resource demand in the industries take. HEIs, like business sector, are confronting challenges related to growing competition, new technology, scarce resource, and the resultants of unscrupulous behaviours. Management and administrators of both educational and the business organizations have realized the significance of focusing on customers by determining the value-added and non-value-added functions by and in collecting information for performance measurement and uninterrupted development. However, tools and mechanism to tackle these challenges are neither put in place nor managed properly.

Likewise, Beard (2009) opined that for HEIs to tackle these challenges, there are a few matters to consider. Some of the questions posed include whether schools are fulfilling with their missions while providing the value of education to their students, the possibility of schools improving their procedures and creating supplementary value while limiting or decreasing costs, the efficiency and effectiveness of schools using scarce resources such as intellectual capital, state appropriations, other revenue source, people, and time. These questions have been posed to the educational sector to assess their progress in actualising the purpose of their existence. To enable HEIs stand tall and tackle these issues, drastic measures are to be taken.

In order to deal with issues related to society and environment in a better way and to respond to the popular demand for a viable society, HEIs are improving their mission, vision, and practices (Lin, Hu, Tseng, Chiu, & Lin, 2016). To answer these questions, there may be need for HEIs to adopt or rather evaluate their performance measure model to ensure its effectiveness. Studies have shown the adoption of performance models such as BSC) that are not effectively implemented or skewed by integrating or concentrating on only a few dimensions rather than all (Beard, 2009). However, successful deployment of BSC requires identification and clear establishment of goals, integration of key components and financial performance, and subsequent selection of measures to monitor progress on the way to these goals. An effective deployment of BSC will arguably enhance HEIs competitiveness, organise

and further aid presentation of huge amounts of intricate and interrelating data to supply an outline of the HEIs and promote efficacious and systematic decision-taking and uninterrupted growth.

Islamic institutions of higher learning need to be equally competitive as well as customer-friendly. This entails to re-evaluate the quality of their educational services. No research has been done to evaluate the quality of education in these Islamic institutions. This study aims to evaluate the performance of these Islamic Institutions using BSC in Umma university as a case. This study would further identify which of the four dimensions of balanced scorecard is strongly implemented and which needs improvement.

Specifically, this study aims to evaluate the efficacy of the implementing BSC in Umma University, Kenya.

1.3 RESEARCH OBJECTIVES

1. To identify the level of effectiveness of implementing BSC at Umma University from the perception of university's staff.
2. To examine if any difference between administrative and academic staff exists in the implementation of BSC at Umma University, which is significant statistically.
3. To examine any statistically significant differences in the effectiveness of implementing BSC from staff's Perspective based on the experience.

1.4 RESEARCH QUESTIONS

1. What is the level of the effectiveness of implementing BSC in Umma University from the staff's perspective?
2. Is there any significant difference between administrative and academic staff in their perception of implementing BSC at Umma university?
3. Are there any statistically significant differences in perception of the university staff on the effectiveness of implementing BSC based on their experience?

1.5 SIGNIFICANCE OF THE STUDY

This study will carefully explore the Balance Score Card (BSC) performance measurement model as adopted by Umma University, Kenya. Likewise, the study will investigate the dimensions and application of BSC implemented by Umma University, Kenya. This will help assess its effectiveness and expose the gaps that need further improvement in the model.

The study similarly hopes to help the management team of Umma University, Kenya, identify the specific dimensions and focused measures across Balanced Scorecard perspectives. This will help the university to easily assess and highlight the key performance related to students and other stakeholders. It would help bringing satisfaction to the customers and influence activities related to innovation and development, in addition to the normal financial and operational measures.

This study will similarly help the management teams to know how the application of BSC will articulate strategic destination and road map for Umma University, and observe the activities necessary to achieve them. This study will further establish and justify the need for implementing BSC, expose the observed gap in to the context of Umma University, and further guide on way forward. The study will also explore the cost and benefits that Umma University would derive from using BSC. The cost and benefits evaluation would be in the form of assessment of the University operational control, operational performance across the BSC perspective,

enhanced apprehension, consciousness and alignment of management team tasks, broader and further efficacious observation of performance improvement initiatives.

Eventually, the findings of the study would help the government as well as the national and international agencies concerned with higher education to enhance their organizations, plans, and tasks on institutional management, particularly in circumstances of limited resource.

1.6 OPERATIONAL DEFINITIONS

Performance Measurement

A continuous process of recognizing, measuring and developing strategies that align with the institute's vision and mission (Sawant, 2016).

Umma University

The first Islamic University in Kenya, established 2013 by the Late Dr. Abdurrahman Summait.

Balance Scorecard

Is a component that determines intangible assets into tangible outcomes. Balance scorecard is a general framework to determine and implement strategy, translating the strategy into the linked cause-effect objectives and measures (Kaplan & Norton, 2015).

1.7 SUMMARY

This introductory chapter has highlighted the statement of the problem and the significance of the study. The research also aims to look at three research objectives and research questions. This research is limited to investigating the effectiveness of the implementation of BSC in Umma University, Kenya. The following chapter will review the literature related to BSC, as well as the theoretical and conceptual frameworks.



CHAPTER TWO

LITERATURE REVIEW

2.1 INTRODUCTION

This chapter gives an overview of Umma University, presents the review of the existing literatures on the balanced scorecard as a measurement tool for the performance and its implementation on higher education institutions, and specifically, Umma University. This is followed by the theoretical as well as the conceptual frameworks of the study.

2.2 UMMA UNIVERSITY

Umma University was established, by the late Abdurrahman Assumait, in 1998 as Thika College for Arabic and Islamic Studies. It was updated as a university; in 2013 including only three programs: Arabic, Sharia and Islamic studies. Currently, it is hosting four schools namely School of Business & Technology (under which there are two departments; business and ICT), school of Sharia and Islamic Studies (with two departments of Sharia and Islamic Studies), School of Education, and School of Nursing with a bigger ambition to host more schools in near future.

Umma university has five campuses located in; Kajiado (where the main campus is situated), *Thika*, *Nairobi*, *Mombasa* and *Garrisa*, with a total number of 2000 students. Lately this year, it hosted its fourth graduation ceremony. The HEI is facilitating degree and Master level programs and upgrading its capacity to host PhD programs envisioning “The University of excellence in higher education and innovative technology based on high moral values”. While its mission is, “To provide quality university education and training through nurturing and promoting creativity and innovation, transmission and integration of knowledge and technology in order to produce holistic graduates of high value and integrity”.

Lately, the university has started adopting innovative technology such as online admission, virtual classes as well as services including digital library and students' portal system. This is driven by the university's motto, "Fostering knowledge and Innovation". The university provides a conducive learning environment by integrating Islamic values and contemporary knowledge.

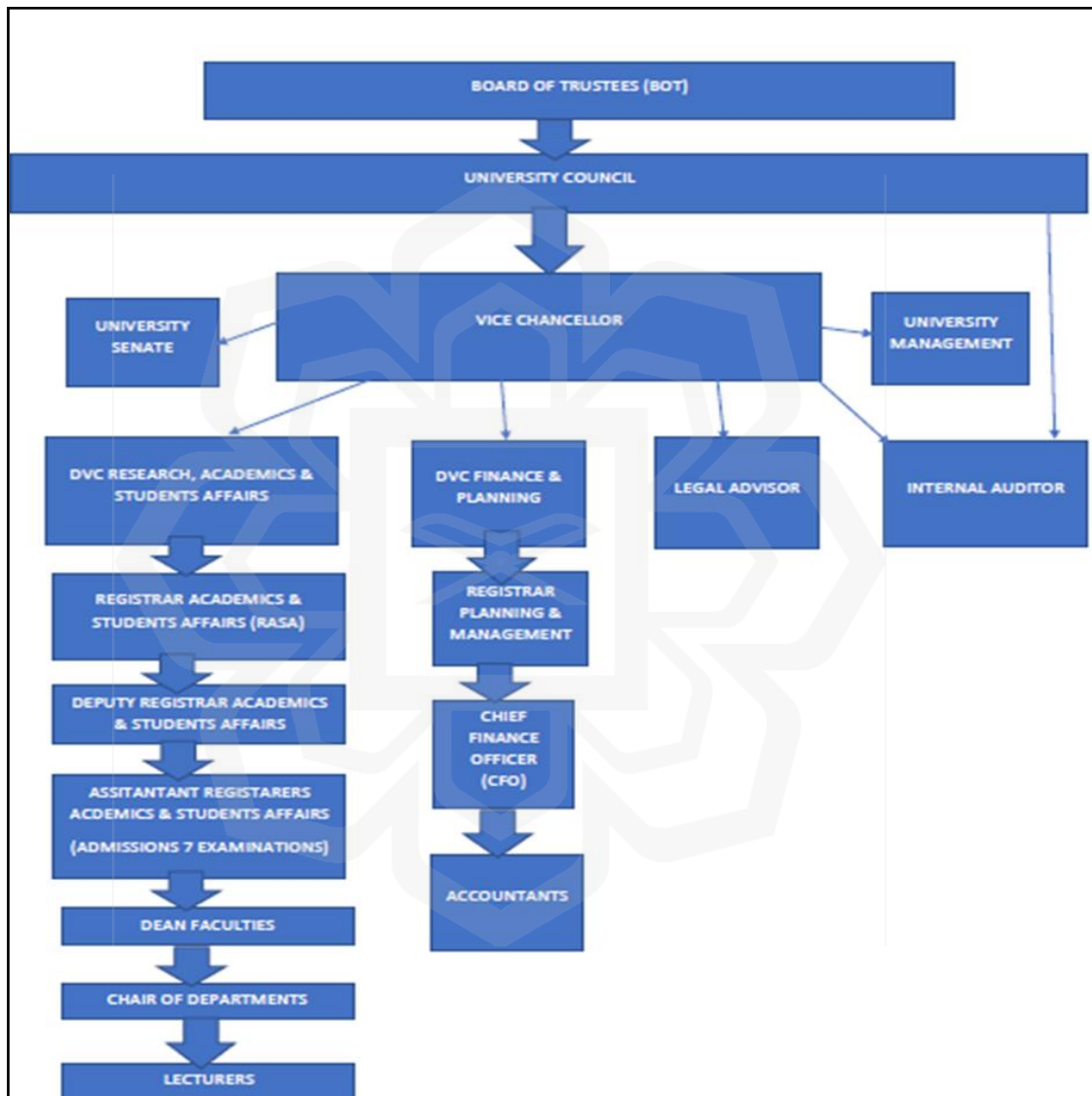


Figure 2.1 Umma University Administrative structure

2.3 HISTORY OF BALANCED SCORECARD

The concept of Balanced Score Card (BSC) was originated in the second half of the twentieth century by both Kaplan and Norton (Awadallah & Allam, 2015; Perkins et al., 2014) to improve the deficiencies of the existing conventional performance measurement tools grounded in finance. As stated before, even though BSC began as a tool to measure performance, it slowly began to be used to communicate and implement strategic plans (Kaplan, 2010).

BSC, unlike other traditional performance measurement tools, couples the financial and non-financial measures, which dwell on the past performance of organizations, and; considers non-financial measures less significant. They concentrate on prior performance pertaining to profit, return on investment, sales growth, cash flows etc. as the case maybe. On the other hand, the non- financial measures concentrate on abstract resources which help to achieve long- term goals of the organization (Seth & Oyugi, 2013). BSC, encompassing these philosophical principles, has been extensively embraced by government and private sectors as well as profit and non-profit organizations including higher education institutions (Reda, 2017). Nevertheless, anecdotal evidence reveals that applying BSC to HEIs has been fraught with different forms of challenges.

2.4 CONCEPTS OF BALANCED SCORECARD

Balanced Score Card (BSC) is a measurement model that uses four dimensions namely financial, customer, internal, innovation and learning to give management a complex and clear view of their organisation (Kaplan & Norton, 1992). Objectives are demarcated in each one of the dimensions. A specific number of measures (indicator) is corresponded to every objective to make the BSC more functional. Integrating the organisational objectives, measures, and planning periods can fulfil the targets, which are accurately defined and time-scaled by BSC.