THE BALANCE SCORECARD PRACTICE AND PERFORMANCE IN XY UNIVERSITY

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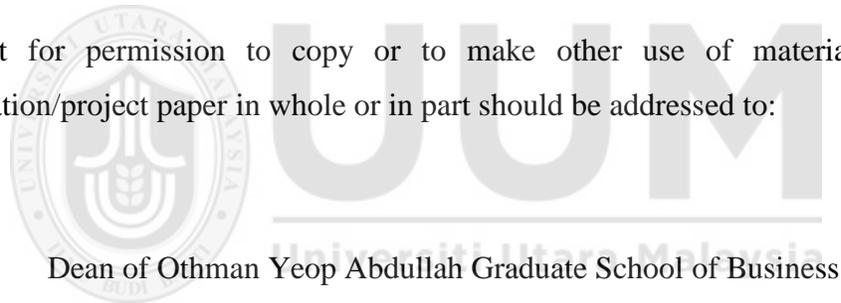
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Abstract

The intensity of competition among contemporary Higher Education Institution (HEIs) has led to many of such institutions to focus more on how to provide high quality education so as to attain a suitable position in the university world ranking by adopting a suitable performance management. This study aims to demonstrate how XY University (XYU) implements and uses the BSC to enhance and improve its strategic plans. This study employed a qualitative case study approach. Data were collected using interviews and analysis of documents and were analyzed qualitatively using thematic analysis. Consistent with Kaplan and Norton (1992) BSC model in public sector, findings indicates that the case institution has implemented the BSC ideology within its unique context. The study found that in implementing the BSC project, the university staff's buy-in, top management commitment, organizational culture and communication strategy is critical for its success. Also, findings revealed that the implementation of BSC ideology in XYU has improved its' performance in that it helps to improve the case institution's overall university rankings. The implementation of the BSC also helps the university's management to monitor its performance. Future study should consider more institution that implements BSC so as to get more detail results that may be generalized.

Keywords: Balance Scorecard; Critical Success Factor; Performance Indicators; Performance Management; Performance Measurement.

Abstrak

Persaingan yang sengit di antara Institusi Pengajian Tinggi (IPT) kontemporari telah menyebabkan banyak institusi memberi tumpuan kepada bagaimana menyediakan pendidikan yang berkualiti tinggi untuk mencapai kedudukan yang tinggi dalam ranking universiti di dunia dengan mengamalkan pengurusan prestasi yang sesuai. Kajian ini bertujuan untuk menunjukkan bagaimana Universiti XY (XYU) melaksanakan dan menggunakan BSC untuk meningkatkan dan memperbaiki rancangan strategiknya. Kajian ini menggunakan pendekatan kajian kes kualitatif. Data dikumpulkan menggunakan temubual dan analisa dokumen dan dianalisa secara kualitatif menggunakan analisis tematik. Sesuai dengan model BSC di sektor awam oleh Kaplan dan Norton (1992), penemuan menunjukkan bahawa institusi yang dikaji telah mengimplementasikan ideologi BSC dalam konteksnya yang unik dan tersendiri. Kajian ini mendapati bahawa dalam pelaksanaan projek BSC, penerimaan terhadap BSC di kalangan kakitangan universiti, komitmen pengurusan atasan, budaya organisasi dan strategi komunikasi adalah penting untuk memastikan kejayaan pelaksanaanya. Selain itu, penemuan juga mendedahkan bahawa pelaksanaan ideologi BSC di XYU telah meningkatkan prestasinya kerana ia membantu dalam meningkatkan kedudukan penarafan XYU secara keseluruhan. Pelaksanaan BSC di XYU juga membantu pihak pengurusan universiti untuk memantau prestasinya. Pada masa hadapan, kajian harus mempertimbangkan untuk mengkaji lebih banyak institusi yang mengimplementasikan BSC bagi mendapatkan hasil yang lebih terperinci yang boleh digeneralisakan.

Kata kunci: Balance Scorecard; Faktor Kejayaan Kritikal; Petunjuk Prestasi; Pengurusan Prestasi; Pengukuran prestasi.

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List of Abbreviations

The followings are the abbreviations used in this study

AASCB	Association of Advanced Collegiate School of Business
ABU	Ahmadu Bello University
AVC	Assistant Vice-Chancellors
BSC	Balance Scorecard
CAS	College of Arts and Science
CoAs	Center of Authorities
COB	College of Business
COLGIS	College of Law, Government and International Studies
CQI	Continual Quality Improvement
CSF	Critical Success Factor
CVP	Customer Value Perspective
DVCs	Deputy Vice-Chancellors
FPIs	Financial Performance Indicator
FPP	Financial Performance Perspectives
HEI	Institution of Higher Learning
IBPP	Internal Business Process Perspective
IPQ	Institute of Quality Management
JPU	University Management Committee
KPIs	Key Performance Indicators
KRA	Key Result Area
LGP	Learning and Growth Perspective
LPU	University Board of Directors
MOHE	Ministry of Higher Education

MyRA   Malaysian Research Assessment

NFPIs   Non-Financial Performance Indicators

NHEBP   National Higher Educational Blueprint

OYAGSB   Othman Yeop Abdullah Graduate School of Business

PhD   Doctor of Philosophy

PIs   Performance Indicators

PMS   Performance Management System

QS   Quacquarelli Symonds

RU   Research University

SETARA   Rating System for Malaysian Higher Education Institutions

THE   Times Higher Education

TISSA   School of Tunku Puteri Intan Safinaz School of Accounting

UQC   University Quality Council

XYU   XY University

UWSENE   United Way of Southeastern New England

WUR   World University Rankings

CHAPTER ONE

INTRODUCTION

Performance management system (PMS) is a vital element in managing an institution. Various PMS models has been developed by researchers and practitioners. Among all, the Balance Scorecard (BSC) is one of the most popular PMS that has been used worldwide by a private as well as public institutions. This study is conducted to understand the BSC practices in a public institution in Malaysia. Specifically, this chapter discuss the background of the study. It consists of the following outlines that are the background of the study (i.e. introduction to BSC as both a performance and management tool), problem statement, research questions and research objectives, thereafter the scope and significant of the study and lastly chapter summary. This study aims to investigate and provide insight into how the BSC methodology is being implemented and its impact on performance.

1.1 Background

Globalization forces such as competition in terms of university rankings in the educational sector have brought to bear incessant changes and challenges that have heavily affected the performance of both private and public institutions across the globe (Vermaak and Cronje, 2001). As a result, educational institutions that plan to survive these dreaded issues and challenges have attempted to seek for suitable performance management such as the BSC.

The Institution of Higher Learning (HEI) which includes the public and private universities are known to be solely a service provider. The university's performance system is a multifaceted social system which requires a holistic approach. Gmelch and Wolverton (2002) highlighted that the university in the world today is confronted with complex and competitive reality. Similarly, Barlas and Diker (2000) indicates that the modern-day universities worldwide are confronted with management difficulties such as uneven growth in the number of students population in the universities, inadequate infrastructures that may not cater for the increase in students enrolment, increased number of student to faculty ratios, concern about quality of teaching, pronounced competition for insufficient funding for research, and aggressive competition by private universities for more student demand. Moreover, these issues are interrelated and interact closely and simultaneously, hence contributing more complexity in the dynamic set up of the universities performance system. More so, according to Taylor and Baines (2012) universities are now facing intense competition in terms of student enrolment thereby, prompting further consideration of the entire student experience. Moreover, international student enrolment is especially more pronounced. Hence, this calls for the need to implement BSC especially in the management of the non-financial measures such as the customer, internal process and learning and growth with the ultimate goal of enhancing and improving universities' performance.

In Malaysia, virtually all the institutions of higher learning are facing the issue of performance management, coupled with the rising height of competition both within and international academy arena. In a government research that was carried out

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between August 2006 and July 2007 on the assessment of the quality of Malaysian public universities, reports revealed that public institutions of higher learning in Malaysia have been subjected under serious public assessment as a result of failure to improve or better still to emerge in international university rankings as regards to providing an outstanding education (Azizan 2007; Mohamed 2007; Ramachandran and Foo 2007). This among several issues gave rise to the need to adopt a suitable performance management across most of the public universities aimed at facilitating and improving the university rankings within the country.

The BSC is a performance management technique developed by Kaplan and Norton of Harvard University in the 1990s. It is a strategic performance evaluation tool that provides information or targets about which priorities are essential to help the system function and perform better. It is presently one of the most valued contemporary performance management that is widely adopted as a performance management system which improves organizations' financial and non-financial performance (Norreklit, 2003; Witcher and Chau, 2007; Modell, 2012; Ayoup, Omar and Rahman, 2015a). For example, studies have shown that the BSC is an advance model for organization's strategic orientation adopted by over 54% of the total 1230 global firms (Rigby, 2011; Elola, Tejedor, Tejedor, 2016; and Gamal and Soemantri, 2017).

Studies have revealed that the BSC have benefitted organizations that have implemented it especially the private sector, although most of the success stories are

not being properly documented or shared openly to outsiders (Ayoup, 2015). Examples, of such successful companies include the Tata Motors, IBM, HSBC Rail, Ricoh, Thorton Oil, DuPont, Tokyo, Mitshubishi HQA and Bank of Tokyo, Infosys Technologies, AT and T Canada. Similar examples are also found in the educational sector particularly among the HEI (Ayoup, 2015) in the UK, USA, Canada and Australia that have successfully implemented BSC which helps to build the institutions' strong international brands and ultimately maintaining their top global ranking consistently. For instances, success story on BSC practices in the HEI includes; the University of Edinburgh, Ohio State University, University of Southern California, University of Akron and University of California (Walker and Ainsworth 2007; Balanced Scorecard Institute 1998–2008; Karathanos and Karathanos 2005; Umashankar and Dutta 2007).

However, since its' inception in 1992, it has constituted a subject of debates by both the academia and the practitioners (Ayoup et al., 2015a) especially in terms of its implementation process. For example, in spite of its popularity, studies have indicated that about 70% of BSC project have failed due to half hazard implementation and lack of understanding on how to implement and execute the framework and other related issues such as employees buy-in, managers' acceptance, misalignment of organizations strategies, inadequate support and buy-in from top management (and/or) at all levels of management (Neely and Bourne, 2000; Tarigan 2005; Modell, 2012; Ayoup, Omar and Rahman, 2012; Ayoup, Omar and Rahman, 2016; Ayoup, et al., 2015a). Danesh Asgari, Haeri and Jafari, (2017, p1), also stressed that "*the momentous issue, in BSC implementation, is essentially*

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based on the proper selection of measures". Thus, it has undergone series of modification and improvement since it was introduced.

It is important to note that the prior purpose of developing the BSC was initially meant for the profit oriented outfit with the aim of enhancing financial success. However, Kaplan (1999) also stressed that the BSC is also applicable to the public sector organization. Nevertheless, the framework of the BSC application in the public sector needs to be adjusted in order to reflect its peculiarity and the uniqueness of its mission driven nature since it focuses more on promoting accountability and results in satisfying user expectations for public services. Thus, the BSC was later adopted and adapted in the public sector such as in the public HEI outfit as an arrangement geared towards providing and communicating effective service to the public. Despite of many evidences on BSC implementation among HEI in the western countries, there are very limited evidence on BSC practices among Malaysian institutions of higher learning.

Thus, this qualitative research paper aims to investigate the BSC practice and performance in a public HEI in Malaysia. It aims to provide an in-depth insight into the BSC implementation process and the challenges that is associated with its applications in the public sector outfit unlike the profit outfit in which the BSC is originally and popularly known to be applicable.

1.2 Problem Statement

The main objectives of the BSC is to help institutions to manage and finally improve its performance. Many institution has utilized the BSC framework as its' PMS with the expectation to gain benefits from it. Significant number of studies have identified the benefits of implementing the BSC which include among others the alignment between institution's vision, mission and objectives in a single structure way (Cullen, Joyce, Hassall and Broadbent, 2003). Kaplan and Norton (1992) emphasis that successful BSC implementation will lead to improvement onto institution's financial and non-financial performance.

Until recent, many have studied the BSC conceptual framework and also its implementation in the UK, US, Germany and other western countries. However, limited studies has been conducted to consider the BSC implementation in a Malaysian institutions specifically the public institution of higher learning. Therefore, this study is conducted to fill this gap in the BSC literature.

The BSC stands on the four basic perspectives on performance that are the financial, customers, internal business process and learning and growth (Kaplan and Norton, 1996). However, previous studies on BSC were only focusing on the financial perspectives. This study emphasis more on the exceptional relevance of the non-financial performance measures (i.e. customer, internal process and learning and growth perspectives) within the context of the educational institution. The reason is that the university is essentially a service provider. However, looking at the dearth

of previous studies, little has been done to emphasize on the exceptional relevance of the non-financial perspectives particularly in educational settings in contrast to a financial perspective which is considered to be more important (perspective among all the other perspectives of BSC) in the commercial business entity. Hence, previous research indicates that most of the conventional performance measurement (PM) models emphasized more on the financial measurements and accomplishment (Kaplan and Norton, 1996), there by neglecting the non-financial measurement aspects that can ensure sustenance of an organization's success. Although, within the educational context, studies have indicated that complete emphasis on financial measures or gains may not be suitable, especially in the public outfit where the provision of quality service tends to be more emphasized.

Essentially, the ultimate objective of the educational institution is to satisfy its customers through providing quality service. Studies have also revealed that a minor growth in customer satisfaction can metamorphose into an overwhelming and unimaginable achievement and great success in the university overall performance and sustainability (Ittner and larcker, 1998). Similarly, Gupta and Zeithaml (2006) stressed that improved customer satisfaction increases an HEIs' success and accomplishment. Additionally, Tseng, (2010) findings revealed that student acquisition has been identified to be the most important and weighty criterion especially, for an institution that focuses on providing quality services to its customer, which eventually increases the university performance management and annual revenue growth. Thus, these customers may include, among others the students, academic staff and other staff, government, the professional bodies etc.

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Hence, a deliberate attempt is taken in this study to focus more on the non-financial performance measures, especially the customer perspective which will serve as the main reference point among other BSC perspectives thereby filling the gap in the dearth of existing literature.

Similarly, the ultimate goal of the public university is the satisfaction of the student and the provision of an adequate educational skill and other related services in contrast to private universities that are more concerned with financial perspective. The customer perspective is considered to be more important in an educational institution just like financial perspective is invariably argued to be more important in the commercial business entity. Experts in business and education in most cases tend to recognize the relevance of focusing more on customers by identifying and separating the "value-added and nonvalue-added activities" and gathering information that will assist in performance evaluation and promoting continuous improvement.

For a university to successfully accomplish its broad mission and vision and to perform better than other comparable universities in this contemporary global world with intensive competition among universities, it has to work on its internal process perspective. Thus, the internal Business Process Perspective (IBPP) serves as an auxiliary as well an indispensable perspective to the customer perspective. Essentially, the internal process perspective is actually a stepping stone or a prerequisite to the successful achievement of other perspectives, most especially the customer perspective. The IBP has to do with what we need to do to excel at, so as

to satisfy both existing and new customers. Additionally, the internal perspective or operational perspective refers to the processes and activities that if properly executed to the optimal level of performance will bring about successes that meet the objectives both financial and customer perspective as well as the learning and growth. However, to develop the internal process perspective, requires one to focus on identifying the vital elements of an institutional value chain that produces the highest significant impact especially in terms of satisfying the customer and yielding requisite financial returns that will ensure the university sustainability, as well as continuous improvements and ultimately creating more value.

The learning and growth is another non-financial measure which mainly focuses on intangible assets such as knowledge, skills, cultures, infrastructures and competencies which an organization needs to continually improve so as to sustain its performance. According to Leopold-Wildburger and Strohhecker, (2017), "improvements in learning and growth measures lead to better internal processes that transform into higher customer satisfaction, which in turn increases and enhances financial performance".

There are limited available studies that investigated the practice of BSC implementation and the outcome on organization performance (Balakrishnan and Atkinson 1997; Lipe and Salterio 2002; Davis and Albright 2004; Kaplan and Norton 2004; Atkinson 2006; Crabtree and DeBusk 2008; Campell 2008; Neely 2008; De Geuser, Mooraj, and Oyon, 2009; Capelo and Dias 2009; Tayler 2010; Tapinos, et al., 2011; Leopold-Wildburger, and Strohhecker, 2017). More so, there

is little or no specific documented studies addressing BSC implementation in XYU. Hence, this study aims at employing the BSC model to demonstrate how XYU implement and uses the BSC to enhance and improve its strategic plans and its general performance by addressing the issues facing its strategic management process. Moreover, one of the major implications of the present study is to propose a yardstick for other Malaysian public institutions to measure their performances using the BSC approach.

1.3 Research Questions

1.   How does XYU practices the BSC?

2.   What are the critical success factors (CSF) of BSC practices in XYU?

1.4 Research Objectives

The primary objective of this study is to investigate the implementation of BSC in XYU. Specifically, the present study seeks to address the following research objectives:

1.   To understand the process of BSC implementation in XYU.

2.   To understand the critical success factors that drive XYU's non-financial performance.

1.5 Scope of the Study

As mentioned earlier, this paper will focus on carrying out an in-depth study in order to have a holistic understanding of how XYU implement BSC towards managing its performance. Thus, this study aims to seek information from the principal informant such as the Deans and heads of the various departments and the institute of quality management of the university through the use of an in-depth semi-structured interview. These selected key informants are the University Board of Directors (LPU) who has authorized access to every vital information that concerns the case institution and are responsible for making critical strategic decisions that concerns the university strategy plans.

The BSC is intended to be used as a framework for developing and monitoring strategy in XYU because it constitutes a potential instrument for developing and improving the educational environment. Also, the BSC is regarded as a template for organizations, rather than a fixed approach for evaluating strategy (Kaplan and Norton 1996). The purpose of the study is to utilize the BSC performance evaluation tools to support XYU management decision making toward accomplishing its mission and vision respectively

1.6 Significance of the Study

This study attempts to demonstrate how XYU adapts the BSC to tackle the issues underlining its strategic implementation process by using its strategy plans tagged

as "phase I and phase II strategy plan". Thus, in order to achieve XYU's strategic plans, there is a need to first of all identify the strategic issues inherent in the implementation process (Ahn, 2001).

There is little or no study has been specifically conducted on the case institution as regards to how BSC is being implemented and its impacts on performance. Thus the main motivation of this study is to fill this literature gap and to proffer possible solution facing the university strategic management process. More so, despite the benefits arising from BSC implementation, up until now, there is little or lack of published studies on BSC implementation process in institutions of higher learning, especially in Asian countries such as Malaysia (Othman, 2006, 2008; Jusoh, and Parnell, 2008, Sandhu, Baxter, and Emsley, 2008; Ayoup, 2009). Moreover, the available studies are mostly undertaken in the western institution, which obviously has its own peculiar cultural related settings issues when compared to Malaysia (Davis, 1996; Maiga and Jacobs 2003; Davis and Albright 2004; Hendricks, Menor, Wiedman, and Richardson, 2004; Braam and Nijssen 2004; Ax and Bjornenak 2005; Decoene and Bruggeman 2006; Nielsen and Nielsen 2008; Ayoup, 2009).

In terms of contribution to practice, this study aims to use the model of BSC to understand BSC practice and performance in the service industry, particularly in one of the public educational sector in Malaysia. Studies have shown that the BSC model provides a comprehensive framework and performance measurement as well as a management tool that is applicable and suitable for higher education such as XYU in contrast to profit making an organization. Moreover, the BSC is a dynamic

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strategic performance management tool that can be adapted and applied strategically in several ways depending on the organization type (Ayoup, et al., 2016). One of the main contributions of successful BSC implementation as outlined by many studies is its ability to develop critical success factors that align and promote strategic performance management geared towards attaining the institution's vision, mission and strategies (Kaplan and Norton, 1996, 2000, 2004, 2006; Ayoup, 2009).

In terms of contribution to methodology, this study aims to employ the qualitative case study approach to explain BSC practice and performance on the case institution. Studies that use the qualitative case study approach to investigate BSC practice and performance in HEI is very scarce due to the fact that the BSC was original designed for the profit oriented outfit and manufacturing industry and not service industry or NPGOs (Kaplan and Norton 1991).

In sum, the implications of this study capitalize on the need for an HEI such as the case institution to use the BSC and enhance its performance towards improving its rankings and ratings among its counterparts. BSC approach forms part of the management system that supports the improvement of critical key result areas such as the university academy program, the customer, the process, and the institutional development. The scorecard offers top managers with a broad and holistic framework that translates strategic objectives of the institution into a complete coherence performance measures. In terms of performance measurement, it represents a vital change in the underlying assumptions which helps to focus more on organization strategic vision.

1.7 Chapter Summary

This chapter started by introducing the topic, thereafter the background of the study and overview of the concept of BSC as a contemporary performance measurement and management system as well as its applicability in the HEI. Subsequently, the problem statement was highlighted so as to justify the need and implication of the study. As such, the research questions and objective were clearly highlighted to reflect the issues in the study, followed by the scope and significance of the study.

CHAPTER TWO
LITERATURE REVIEW

2.1 Introduction

This chapter will briefly highlight the background of XYU and the historical development of balance scorecard. Next is the overview of BSC concept and its perspectives which serves as a basis for discussing the BSC as a strategic management tool and its applicability in an educational institution, and thereafter, how institutions translate their visions and strategy into objectives, measures, targets and initiatives and the benefits of implementing the BSC especially in educational institutions. Also, how strategy map as a strategic tool is implemented and lastly the impact of BSC implementation on performance.

2.2 BSC Implementation in XYU

2.2.1 Background of XYU

XY University (XYU) was the sixth Malaysian public university which was formally established on 16th February 1984 as the only university, that was mainly set up to solely specialize on management education. The university has the primary objective of training and producing the requisite pool of professionals, especially in the field of business and management for both the international markets and the local inclusive. The Planning to establish the Sixth University commenced in August 1983, when the Ministry of Education Malaysia (now the university is under the Ministry of Higher Education) is planning to establish a university. Thus, on the

19th of October 1983, the members of the Cabinet gave its formal approval to the project as at that time called "University Project Meeting", and to be located in Orissa.

Several months later, the temporary official office of the Sixth University was named as XY University and was officiated on 15th February, 1984 at Jitra. Specifically, as at about four months later, XYU campus relocated its provincial campus, Darul Aman in Jitra in June 1984 when the project first phase was completed. However, the relocation took place in order to enable the first batch of new students to commence the academic year which began in June 1984.

In the meantime, the recorded history of XYU, northernmost university started at its temporary campus in Bandar Darul Amman near Jitra. The XY University (XYU) permanent campus "is located in Sintok, 48 km to the north of Alor Setar and 10 km to the east of Changlun, with a small town located alongside to the North-South Highway". It is ensconced in a valley flush tropical forest, encompassed by emerald hills, with two rivers flowing through the campus, which is the Badak and Sintok Rivers thereby forming a more pleasant serene environment. Moreover, XYU is one of the universities that have the most beautiful modern campuses in the northern region.

The RM580 million campus commenced operations on the 15th of September 1990 and was officiated by His Royal Highness the Vice-Chancellor of XYU on 17th of February 2004. The main campus is available in the Academic Building, the

Sultanah Bahiyah Library, the Administration buildings, the Chancellery, the Sultan Badlishah Mosque, the Mu'adzam Shah Hall, the Sports Complex, the Tan Sri Othman Hall, the University Mall, the Executive Development Centre, the Student Residential Halls, and the University Inn.

XYU has also engaged in an open campus where tourists and outsiders are permitted to pay visit and utilize the various facilities like picnic areas, a nine-hole golf course, a shooting and archery range, a go-kart circuit, an equestrian site, and several other prominent places which are fast gaining popularity among the members of the institution community and the tourists alike. However, this is essentially aimed at satisfying the various customers' (stakeholders) of the university as well as boosting XYU financial prospects and its sustainability.

The consolidation of physical resources human capital with the objective of creating a strong organizational structure that will increase the enrolment of more postgraduate students, and thrust XYU into the global arena as a major player in the world-wide university. The university also believes in the philosophy that institutions should be universally recognized, and supports the view that knowledge goes beyond national boundaries.

As another way of championing and promoting the name and the agenda of XYU in the histories of its academic excellence, of being an Eminent Management University as well as a research base university that focuses in Social Sciences,

hence the Vice-Chancellor of XYU, in conjunction with the laid down 2011 strategic plan launched a Transformation Plan.

Moreover, XYU Transformational Plan, which is mainly a roadmap showing the future endeavors and pursuits of XYU, is categorized into two phases as mentioned in the previous chapter of this study. The 2011-2015 strategic plans – Phase I, focused exclusively on placing XYU on the local academic map in a strategic and systematic way. However, during the course of this period, the more pronounced emphasis was made in order to ensure the successful accomplishment of the set objectives of the First Phase while, simultaneously being aware of the crucial needs in the Second Phase of the university strategic plan (which is to run from 2016-2020).

2.2.2 Organizational Structure of XYU

There are 3 major governing bodies at the university level, they include

- The University Board of Directors (LPU) – responsible for developing and revising the policies of the university.

- The Senate – responsible for developing and revising the academic policies

- The University Management Committee (JPU) – responsible for developing and revising management and operational policies.

Moreover the university management team is largely responsible for realizing XYU's vision and mission. The management team consists of the Vice-Chancellor,

Deputy Vice-Chancellors (DVCs) Assistant Vice-Chancellors (AVC), Deans of Graduate Schools, the Deans of Schools, the Deans of Students Affairs and Alumni, and the Head of Department (HoD). XYU's vision and mission are stated below as;

Vision: To be an Eminent Management University.

Mission: To educate leaders with holistic characteristics to serve the global community.

2.3 Historical Development of BSC

According to Zolfani and Ghadikolaei (2013) the theory of BSC was propounded by "David Norton, the CEO of Nolan Norton Institute, and Robert Kaplan, a professor at Harvard University" (Kaplan, Norton 1992).

Cobbold and Lawrie (2002) developed the BSC, breaking down the development stages into 3 distinct generations. Initially the 1st generation of BSC was known as a simple one with four perspectives. Under this generation Kaplan and Norton (1992) ultimately concentrated on selecting a few numbers of measures/indicators in each perspective. Then, the idea of strategic objectives and causality was introduced in the second generation of BSC. Kaplan and Norton, (1996), described this generation as an element of a strategic management system which later ushered in the 'Strategy Map' concept (Kaplan and Norton, 2001). The 3rd generation of BSC brought about the concept of the destination statement (Lawrie, and Cobbold, 2004). The Business Farm, (2010), incorporated the 4th generation of Balance Scorecard, which is primarily developed to serve as a solution that will take the current

scorecard project to another level by linking the scorecards to a Value Advisory Services such that the value of the organization can be mapped out to align with the company's footprint on both the community and the environment respectively. Although, Cobbold and Lawrie, (2002) describe the consequences of implementing the strategic objectives at a certain future date regarding the BSC. The process of selecting strategic objectives, the design of causality between those objectives, and the setting of the targets contributed a lot.

2.4 BSC Concept

This study is replete with past studies on BSC implementation and its impact on the organization's performance (e.g. Kaplan and Norton 1992; Crabtree and DeBusk, 2008; Davis and Albright, 2004: Lubis, Torong, and Muda, 2016; Martello, Watson, and Fischer, 2016; de la Mano, and Creaser, 2016; Calderon Molina, Palacios Florencio, Hurtado Gonzalez, and Galan Gonzalez, 2016; Hu, Leopold-Wildburger, and Strohhecker, 2017; Gamal, and Soemantri, 2017; Singh, and Arora, 2018; Osewe, Gachunga, Senaji, and Odhiambo, 2018).

As mentioned in the previous chapter of this study, Kaplan and Norton introduced the concept of BSC in1990 and presented it as both a financial and non-financial performance measures (Philbin, 2011; Karpagam and Suganthi, 2012; Taylor and Baines, 2012). The main focus is to differentiate the strategies that are requisite for the institution's mission and vision (Ahmad and Soon 2015). Thus, the essence of the BSC is aimed at measuring both the financial and non-financial performance

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testing tools, thereby translating the business strategy into action (Al-Zwyalif, 2012; del Sordo, Orelli, Padovani, and Gardini, 2012).

Frigo and Krumwiede (2000) presented that BSC is a modern management tool that is being adopted by many businesses to measure the performance of different facets of their organization. The BSC is a multi-attribute appraisal model which outlines the value of non-financial components (Davis and Albright, 2004). Generally, the BSC is a management accounting technique employed as part of the performance measurement system (PMS) and the management control system to satisfy the needs of having incorporated measures (Zin, et al. 2012). In addition, Crabtree and DeBusk, (2008), highlighted that BSC is viewed as a comprehensive PMS that supports an organization management of value creation.

According to Zangoueinezhad and Moshabaki (2011), the model of BSC is regarded as one of the most suitable and appropriate strategic performance management used in managing the higher education institutions compared to other strategic performance management tools. Thus, the BSC can be applied in the educational institutions to strengthen the significance of managing instead of only monitoring performance (Cullen, et al., 2003). Furthermore, Karuhanga and Werner (2013) conducted a study on "determining the challenges influencing the implementation of performance measurement in Uganda public universities" in which they found out that, the absence of a formal performance management setting constituted the major issues confronting the universities which hinders effective performance measure

implementation. However a performance-driven culture like the BSC was recommended to be adopted by the management through the training and implementing of performance measurement system (Ahmad and Soon 2015). Thus, this assertion agrees with the views shared by one of the key informants interviewed in this study.

Al-Zwyalif (2012), argued that the educational institution focus on organizational performance is influenced by the rapid change of global environment and technology. Thus, this assertion was further supported by Binden, Mziu and Suhaimi (2014) in which they found that the implementation of performance management system has become a trend in educational institutions. However, in order to measure institution's performance, Al-Zwyalif (2012), stressed that educational institution should implement the BSC in such a way that it will enable it to evaluate and manage the overall performance. Hence the systematic approach guarantees a clear sense of direction to employees in the institution towards realizing the targets that are set annually.

Beard (2009) found out that identifying and adopting vital performance measures that are consistent with the university's core values and mission and ensuring continuous improvement provides opportunities of creating educational value in the institution of higher education. She added that, the process of developing and implementing the BSC offers the opportunity of identifying stakeholders and customer's value, the mission and vision, as well as the objective of the institution.

Farid et al. (2008) found out that the BSC implementation is a fundamental process that ensures the continuous enhancement and improvement. However, studies by researchers indicate that organizational change does not automatically occur; instead it involves a continuous process of management. Therefore the strategy implementation entails the active participation by everyone in the institution. Hence, in conducting day-to-day business every concerned member or employee of the university, especially with regards to the quality and control department, is required to understand this strategy in such a way that contributes to the success of the set strategy.

Beard (2009) reported that despite the fact that lack of awareness and understanding of how the BSC may be implemented in educational institutions being an aspect of strategic management, especially in terms of instructional functions, does not suggest that it may not be applicable. However, she highlighted the results of BSC implementation successes at the "at the University of Wisconsin—Stout, being the first university to receive the award in 2001 and Kenneth Monfort College of Business at Northern Colorado, a 2004 Malcolm Baldrige National Quality Award recipient. Although their respective individual measures vary significantly in various areas, by reflecting the differences in their individual vision, missions, and core values. For example, "Sutherland (2000) presented that the Rossier School of Education at the University of Southern California implemented the BSC project aimed at to evaluating the program and planning process of its academic.

More so Karathanos and Karathanos (2005) highlighted "BSC comprehensive measures of the first three recipients of the Malcolm Baldrige National Quality Award (2003) in education in which they emphasized on the significance of developing clear measures that aligned with the organization' mission, strategic goals, and core values. Similarly Chang and Chow (1999) found out that the responses to a survey of 69 accounting departmental leaders' shows that in general BSC applicability supported and benefitted the accounting programs through continuous improvement efforts and enhancing strategic planning.

Binde et al. (2014), in their studies having reviewed a significant number of articles on BSC implementation, particularly as regards to measuring the performance of an institution of higher learning found that a good number of educational institutions worldwide have recorded successes in BSC implementation process especially in terms of linking the four perspectives with the institution's missions, goals and policies. In terms of higher education in Malaysia, studies have revealed that most of the institutions are yet to implement BSC to enable them to measure the universities' performance. As such an appropriate framework was provided to effectively guide Malaysia institutions to overcome the issues poor performance management by recommending BSC project in implementing strategic performance management Azizan 2007; Mohamed 2007; Ramachandran and Foo 2007).

Papenhausen and Einstein (2006) studies on BSC implementation in a college of business found that the implementation of a strategy requires the buy-in of everyone in the institution to participate actively especially in the daily operations of the

business. Thus, communication and staff education as well as commitment play a vital role in actualizing institution's initiatives. According to Farid et al., (2008) in order to create a causal relationship, all staff needs to work together. Ahmad and Soon (2015) stress that communication plays a significant role in the effective BSC implementation because it is regarded as one of the main critical success factors of the BSC implementation project. Thus, effective communication helps to minimize the issue of resistance to change by employees and promotes good momentum during the phase of the implementation process. Similarly, Taylor and Baines (2012) found that the BSC is simply clearer, and is directly aligned to institution's corporate goals and objectives because it facilitates communication, provides feedback development of common goals, and evaluates employee performance in line with the organization's strategy. According to Pienaar and Penzhorn (2000) the BSC informs everyone about what the organization is trying to achieve and the need for their support and commitment to achieving the organization set goals. Hence, to ensure effectiveness, the scorecard needs to be deployed at all levels of an institution management process. It is important to reiterate here that the critical success factors also need to be communicated appropriately and understood by departments and all employees in the organization for an organization's strategy to succeed. Furthermore, it is also important that the departments and personal goals be linked to the overall organizational strategy (Kaplan and Norton 1996a).

Kasurinen (2002) stress that the middle managers are duty-bound to execute the BSC implementation project whenever required by the senior management. As such, the employee buy-in, participation and commitment are essentially paramount

for the successful implementation of BSC projects. It is crucial for the top and senior managers to clearly communicate organizational strategy and the system used to achieve the strategy in order to get their buy-in and participation. Albright, Brewer, and Davis, (2005) added that managers' involvement in the BSC development process like the identification process of the measures, may minimize negative attitudes towards the system at the same time promotes their commitment and motivation.

Furthermore, Ayoup et al. (2012), using the case study approach highlighted that their studies support other research, as such communication may constitute one of the factors that impede manager's understanding of the BSC as a performance management system employed in the organization in addition to understanding the strategy alignment between BSC measures, the company's goals, and targets, KPIs and the institution's reward system. Moreover, the study also concludes by stating that communication plays a vital role in the implementation process of BSC, as supported similar studies (Kaplan and Norton, 2001; Hendricks, Menor, Wiedman, and Richardson, 2004; and Pandey, 2005).

In another development Umashankar and Dutta, (2007), found that the BSC project provides institution the opportunity to articulate a cascade of measures that translates mission, knowledge, sharing, creation and utilization into a coherent, comprehensive, communicable and mobilization of a framework for both the institution and external stakeholders. Similarly, Taylor and Baines, (2012) employed a qualitative study on BSC application in four UK universities and a

session of interview with top managers, revealed that the BSC is a device that assists in communicating the reality of performance management in an institution. In addition, the Scorecard also serves as a methodology used to put together the overall corporate strategy with operational planning across the institution or at the level of individual departments in the universities.

Mohamad (2016) employed the descriptive technique and pointed out that the BSC is regarded as one of the contemporary performance tools used for effectively measuring and analyzing a balanced performance by combining both the financial and non-financial testing tools. It also combines both the specific and quantitative values in addition to internal and external factors on both short-term and long term. However the researcher suggested that the university institutions should brace or acquaint itself with the latest progress and development, especially in the area of facilitating the control and monitoring the implementation of the BSC. The BSC is also regarded as a performance measure that is attributed by its generalities, converge, balance and multi dimensions, whether external or internal; financial or non-financial; qualitative or quantitative, short or long-term and the social as well as the environmental performance.

Philbin (2011), in their studies on the identification of how the university management can be improved by implementing an integrated performance measurement system such as the BSC presented that the development of scorecard includes both financial and non-financial indicators which ultimately improves the overall management process of a university through an offering of quality service to

customers. However the conclusion of the findings was reached based on management best practice and building on related past studies, formulating a performance measurement system and employing a case study investigation that involves reflective analysis.

2.5 Overview of BSC Perspectives

Kaplan and Norton (1996) recommended four questions that need to be addressed during the course of developing the scorecard process; to ensure financial success, how do we look at our shareholders; to succeed and achieve our vision, how do we perceive or look to our customers; to satisfy our customers and shareholders what suitable internal business processes "must we excel at", and to succeed and achieve our vision, how shall we improve and sustain our capability to learn and grow. Having answered these fundamental questions bordering each perspective of BSC, and how to meticulously articulate strategic aims, measures, and goals, there after implementation plans can then be formulated. Moreover, the scorecard is essentially used to highlight what and how the organization's pivotal points should be. Hence this will ensure developing appropriate strategy awareness and "make strategy everyone's everyday job". As such the organization is said to have successfully translated its formulated strategy into deliverable and realizable activities as well as targets.

The BSC is said to be a very vital performance evaluation technique that is used to promote and facilitate the requisite changes in the university management process.

The BSC forms the fundamental focal point for developing suitable measures that are being used in evaluating the organizations' performance. More so, by prompting top managers to choose a certain number of key indicators among the four perspectives of BSC, the scorecard enables the organization to focus more on strategic vision (Kaplan and Norton, 1993).

Ong, Teh, Lau, and Wong, (2010) in their studies, titled "an empirical study on the adoption and implementation of BSC in Malaysia" stressed that the overall findings indicate that most of the BSC perspectives are linked in such a way they operate at a statistically significant level in a logical and orderly manner. However the evidence gathered, generally confirms the BSC theoretical foundations which suggest that there is an interrelated dependency among the BSC perspectives. The findings also revealed that organizations reacted positively to BSC measures and believed the cause and-effect relationship of the BSC will bring about an accelerated improved business efficiency and profitability.

According to Farid, Nejati, and Mirfakhredini (2008) financial and customer perspectives describes the expected outcomes that are planned by the institution. Thus, these perspectives of BSC may contain a considerable number of lagged indicators of performance. Similarly the internal processes and learning and growth perspectives, shows how the institution produces these expected outcomes. Hence, managers can be able to link the causal effect from the performance indicators to the financial outcomes. Moreover, customers can only be satisfied until when the perspectives of internal processes and learning and growth are realized, ranging

from the top of the chain down to the causal chain. Essentially, to achieve the customer value propositions, depends on how the internal processes are created and delivered. Papenhausen and Einstein, (2006) concluded by saying that the internal processes must be linked by an institution's learning and growth. Kaplan and Norton (2004, p42) supported this view by stating that "the alignment of the objectives of BSC perspectives is fundamental to value creation, hence, promotes a focused and internal consistency of strategy". Therefore, the model of BSC suggests four different perspectives that should be linked together with all the institution's activities both now and future outcomes (Kaplan and Norton, 1992; Parmenter, 2010). Although, the four perspective model of BSC can be extended to any number depending on the organization type and needs.

Some of the effects of these perspectives are the result of the university's management process and learning and growth effects of the introduction of new services that will satisfy customer's wants and provide better financial success. However, Kaplan (2004) stressed that the internal structures of an organization are closely related to the outcomes offered to the external customers. Similarly, according to Habib-Uz-Zaman Khan, Ahmed and Karim Halabi (2010), many studies on BSC have revealed that the relationship between the drivers of both customer and internal process perspectives are stronger than the relationship that exists between the drivers of learning and growth and internal process perspectives.

Eisenberg (2016), highlighted that the BSC combines both financial and non-financial indicators in order to evaluate organizational performance. Braam and

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Nijssen, (2004), here, the BSC perspectives are said to link an institution's performance against its strategic goals. Hence the goals may vary significantly among different organizations, although it may likely work towards satisfying customer demand, optimizing internal processes, and developing services in order to remain competitive and lastly attains financial rewards, i.e. the four perspectives (Atrill and McLaney, 2009).

2.5.1 The Customer Value Perspective (CVP)

The recent trend in the university, is that University management needs to understand how to address the wants and requirements of both customers who receive the services (students, faculty, staff, alumni, etc.), and the stakeholders who analyses the institution's effectiveness and exerts a direct effect on the success or failure of the institution (e.g. legislators, donors, grant agencies, etc.). Thus, the first step that is involved in designing customer-focused indicators will include identifying the institution's main customers and understanding their diverse wants as well as customer experience.

The objective of this perspective is aimed at ensuring that the target customers well recognized and adequately satisfied. Kanji, Tambi and Wallace, (1999) highlighted the customers of an educational institution to include employees, students, parents, government, and business. Fundamentally, administrators, teachers, and students are recognized as internal customers; on the other hand businesses, government, parents and the general public are external customers. Basically, the strategies in the

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learning and growth, and process perspectives respectively need to be realized before achieving the desired outcomes in the perspective of the customer. The customer perspective is also linked within the context of a student's academic or parents, staff or faculty, community, and alumni (Aljardali, Kaderi, and Levy-Tadjine, 2012). Any slightest improvement in satisfying customer will increase both business profits and facilitates the overall development of the institution (Dubrovski, 2001). Besides, most of the income from a private school is usually from tuition fees. Whenever both the internal and external customers are adequately satisfied, the school performance, patronage of students invariably increases and hence stabilizes the customer perspective (Chen, Yang, and Shiau, 2006). For example, generated funds from student tuition fees tend to increase when the students (customers) are satisfied based on the quality of service offered and the university's outstanding reputation. Hence, customer's satisfaction determines the realization of financial outcomes. Although, Stewart and Carpenter-Hubin (2001) argued that high graduation rates, large student number intakes, state of the art facilities and noble scholastic rankings determine the quality of education provided by a university.

In a broader parlance Ahmad and Soon (2015) pointed out that, the customer perspective may indirectly improve the international profile of an institution through its enrollment of more of foreign students. Noticeable by other authors is the idea that this perspective promotes the development of indirectly partnerships affiliations with comparable foreign universities (for example, the recent partnership, affiliation

between XYU and Ahmadu Bello University (ABU) in Nigeria) and sustain the quality of the product and service.

2.5.2 The Internal Business Process Perspective (IBPP)

This perspective attempt to answer the question - what must we excel at? Metrics that are related to this perspective enables managers to measure how well the organization is operating, and whether the services and products meet customer requirements (Papenhausen, and Einstein, 2006). According to Chen, et al. (2006), firstly, the institution needs to ensure that it satisfies both the existing and future wants of customers. The IBPP thus requires the selection of appropriate methods that will measure customer satisfaction and provide a platform for dealing with customer grievances. The objective here is to focus more on satisfying customers wants in the overall internal processes, such a way that new operational processes at any time can be developed easily so as to satisfy all categories of customers. In the context of the educational institution, this entails placing more emphasis on the promotion of educational quality, managerial efficiency, process management, real-time assessments, e-processes, and reductions in service time so as to enhance efficiency and realize customer satisfaction. More so, in order to ensure quality control in the process perspective, a checkpoint needs to be set in the service process to enable effective quality control. Essentially, this perspective requires institutions to identify processes that can easily create customer value.

To achieve the targets in this perspective will involve a series of efficient and effective operating process. The IBPP involves the teaching service process, the teaching organization process, the asset maintenance and the administrative affairs process, efficient education management, etc. Any process that is not subjected to measurement can be difficult to correct, hence the relevance of the internal process as a driver of performance cannot be overemphasized (Kshatriya, et al., 2017). According to Beard, (2009) "organizational effective results, involves key internal operational-performance processes, which includes the following: the educational environment, the capability to improve both student's performance and development, indicators of responsiveness to student or customer's wants, supplier and partner performance, key indicators of institutional strategy, and action plans".

The internal process stimulates innovation and improves customer satisfaction by identifying measures that promote excellent customer management (Park, Lee, and Chae, 2017). Hence, the strategic objective of the financial perspective is achieved due to increase in customer satisfaction (Sim and Koh, 2001).

Li (2011) mentioned that, "we must be good at doing anything that will ensure satisfying customers' wants". The institution is expected to have an organized process of decision-making and action plans that will ensure customer satisfaction. The key measures include; the customer responsiveness, the process efficiency, and the service quality. Additionally, the process perspective needs to reflect the institution's basic skills and the vital technology that creates more value to customer's business (Newing, 1995). According to Atafar, Shahrabi and Esfahani

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(2013) all the strategic activities within an organization performed for satisfying customer's expectations are considered in this perspective. Essentially the process starts by perceiving customer's requirements. Similarly, Ambras and Tamosiunas (2010) stressed that the internal business process starts with understanding how the customer requirement, operating process, innovation process, and developing evaluation indicators that are aimed at achieving customer needs.

In the educational sphere, the aim of the internal process is to achieve effective learning process and outstanding curriculum design. Here, Binden et al. (2014) highlighted the objectives of IBPP as developing a well-articulated and integrated program for both degrees and post-degrees, as well as revising administrative support and committee structure, and also maintaining up-to-date curriculum. Similarly According to Umashankar and Dutta, (2007), the aims of IBPP are customer oriented and includes, among others; continuous service improvement, resources and facilities, improvement of new product and service development, internship program, quality assurance, unique or specialized curriculum cost efficiency. Essentially, internal business process refers to the process of reviewing operational business processes for improvement periodically for the purpose of closing the market and satisfying student's needs. Some studies also stressed that IBPP considered as the efficiency and efficacy of the essential internal process that drives customer's satisfaction (Jordan and Mortensen 1997; and Papenhausen and Einstein 2006).

Organizations are expected to consistently carry out innovation in terms of internal processes and the services offered for the purpose of creating more customer value proposition (Kaplan and Norton 2004). According to Al-Hosaini and Sofian (2015) IBPP involves a process of the supply chain that provides services to customers by adding more value to the processes so as to offer a better service. And that the institution should also carry out four operative processes as follows; quality service process, innovation process, customer management process, and regulatory as well as social processes.

Furthermore Niven, (2002) stressed that the IBPP involves a new internal process that has the capacity of satisfying customer needs by improving and integrating current activities. Thus, for any institution to satisfy customer learning requirement it has to ensure that it resolves every issue that is inherent in the organization's operations, so as to have a well improved service process, combined with the up-to-date teaching facilities and excellent mix of staff members. As a result of improvement in internal process, customer overall satisfaction can be enhanced and aligned with the other three perspectives (Chen et al., 2006).

2.5.3 The Learning and Growth Perspective (LGP)

This perspective tries to answer the question; Are we able to sustain change, innovation, and continuous improvement? Papenhausen and Einstein (2006) mentioned that "it involves intangible assets such as organizational cultural attitudes and employee knowledge for both individual and organizational self-improvement.

Adding that in a knowledge-worker organization, people and the repository of knowledge are the key resources".

This perspective entails the basis of the BSC as a performance evaluation technique that involves organization intangible assets and the role they play in realizing organization goals. This perspective comprises information, human, and organization asset. In general, these assets close the gap that exists between employee's skills and competencies and information system capabilities as well as what the institution needs to do in order to achieve the goals in other perspectives. According to Kaplan and Norton (2004) model, this perspective serves as the main basis for organization's plan. The LGP describes the organization's capability to sustain high levels of performance over time. Chen et al. (2006) also stressed that the priority of LGP is to develop a climate that encourages organizational innovation, change, and growth.

According to Leopold-Wildburger, and Strohhecker, (2017), "an improvement in learning and growth parameters produces a better internal process that is translated into higher customer satisfaction, which eventually increases and enhances financial performance".

Among the four perspectives of BSC, learning and growth are regarded as the most vital construct that affects the performance of other BSC perspectives especially in terms of increasing financial performance (Kaplan and Norton, 1996; Park, et al. 2017).

The LGP focuses on training and educating employees so as to increase their skill and knowledge. Thus, the organizations need to know how to sustain their strategic selling point in the world university rankings through the development of human capital (Binden et al., 2014). In the educational set up, employee's motivation, development and curriculum innovation must be clearly highlighted. According to Yu, Hamid, Ijab and Soo (2009) the performance of the right mixture of high performance employee's guarantees the success of any organization. Conversely, an organization is bound to fail and will not be able to realize long term objectives if the employee's operational goals are not linked towards achieving the corporate missions and vision. Hence, in order to ensure an organization maximum cooperation, a significant emphasis needs to be placed in terms of measuring the competency and achievements of employees that execute both the short term strategies in alignment with the long term goals. Thus, it evaluates the learning and growth opportunities available to all the customers (Jordan and Mortensen 1997; Chen et al. 2006; Papenhausen and Einstein 2006; Asan, and Tanyaş, 2007).

Li, (2011) considers the LGP as organization developing capability which primarily describes a development of university teachers and the hardware, thereby increasing the core competencies of universities geared towards achieving its ultimate goal. It involves the creation of the research output, education faculty, the informatization construction and the creation of the laboratory and library. Thus, the LGP defines the processes and skills that drive the university to develop its major internal

processes. Additionally, the LGP can also fit into internal processes, thereby increasing the satisfaction of customers and the financial outcomes.

Kaplan and Norton (1996a) describe the LGP as the foundation of BSC. Adding that it serves as a motivating force for the other perspectives towards accomplishing an excellent performance. Essentially, the purpose of the LGP is to create a set of comprehensive core techniques and capabilities that enhance the other perspectives. Apparently, the rapid developments in information technology, has increased the intensity of competition in the global educational institution. Chen et al. (2006) pointed out that universities must ensure to provide staff members with the opportunities to learn and grow on their job specification, skills, in addition to other secondary skills. As such, the two main strategic themes of the LGP can be analyzed as follows:

(1) "Organizational learning and management" involve "enhancing information technology" and "developing performance leading cultures", aimed at enabling the organization to become a leader through its various performance and activities.

(2) "High quality staff members" by "increasing staff quality" and "improvement of staff administrative ability".

Furthermore, the LGP ensures that every staff member needs to improve themselves with organizational growth through general organizational learning and staff training, as well as engaging in knowledge sharing aimed at achieving knowledge management. In terms of IT resources, operational processes can be made simple to

minimize time and ensure improvement in administrative efficiency. Any university with network facilities and complete database can easily get up-to-date information that will promote innovation and staff learning. Also a university that has a high caliber of quality staff tends to motivate process creation, and enhance individual and organizational learning, in such way that the university can easily maintain efficient operational activities. According to Beard, (2009), faculty and staff performance measures should involve educational programs completed, innovation and suggestion rates, learning, cross-training rates, on-the-job performance improvements, teamwork and collaboration, skill and knowledge sharing across job functions, locations, and units, employee welfare, satisfaction and/or dissatisfaction.

Similarly Ahmad and Soon (2015) stressed that this perspective involves three main appraisal criteria that include employee continuity, employee satisfaction, and employee productivity. AlZwyalif (2012) also added that, this perspective emphasizes more on new strategies that must be measured which includes leadership, organizational learning, and the employee's skills.

Although, the BSC initially treated the LGP as the element in which staff development and organizational growth could be best mapped. However, future studies on this perspective revealed that Kaplan and Norton made a subtle shift from this analysis (i.e., measurement of tangible outputs) to one in which intangible assets (measurement of the intellect and the knowledge economy of a business) become the center of measurement. Thus, this modification is, arguably, of significant importance to educational institutions.

Generally the objectives of the LGP basis for measuring performance will include among others; staff development and motivation, faculty professional growth, integrating technology into teaching, curriculum innovation, innovation in teaching, partnering with corporations for campus recruitment, resource management, and organizational citizenship (Umashankar, and Dutta, 2007).

2.5.4 Financial Performance Perspectives (FPP)

How do we look at financial resource providers?

Sufficient fund has the tendency of providing better teaching facilities, improving school operations, and ensuring high quality staff that is up to international standard. This can be realized by establishing strategies involving employee's core competencies. Staff performance can then lead to achieving targets and organizational overall strategic targets (Kaplan and Norton, 2001a). Thereby satisfying customers' expectations and achieve ongoing operating targets.

According to Ahmad and Soon (2015), the financial perspective is also very vital especially when adapting it into public higher education as a result of inadequate funding from the government. For example, the case institution is currently facing related issues such as inadequate funding as it previously used to be, thereby making the institution to seek for another alternative source of funding. Hence, it is paramount for an educational institution to develop suitable and effective strategies that will promote financial sustainability. Thus, in order to address this issue,

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supporting financial sustainability, and fulfilling the customers' interest is seen as the means by which the objective of expanding earning and minimizing cost will be achieved (Ahmad and 2015). It is also important to reiterate here that the financial perspective is the fuel that moves the engine of any educational institution.

According to Ayoup et al (2016), Kaplan and Norton highlighted that any improvement in an organization financial performance is mostly as a result of improvement in the other three perspectives of BSC. The objectives under this perspective include; to financially prosper, succeed, grow, survive, and maximize asset utilization respectively as well as minimizing costs (Umashankar, and Dutta, 2007). For example, the funds that are generated from student fee tend to increase, whenever customers' demands are adequately met by providing quality service and based on the reputation of the universities. Moreover, one of the weaknesses of the financial perspective is that traditional financial measures are used to measure previous performance.

2.6 BSC and Strategic Management Tool in Institution

The BSC is presently regarded as one of the prominent valued contemporary performance management tool that is widely adopted as a strategic performance management system which improves both financial and non-financial performance (Norreklit, 2003; Huang, and Hu, 2007; Witcher and Chau, 2007; (Modell 2012); Ayoup et al., 2015). Also, the BSC is regarded as a modern strategic measurement and management tool that is used in measuring the performance of both public and

private sectors aimed at improving performance and achieving organization's key strategies and objectives (Zhijun, Zengbiao, and Zhang, 2014; Shukri, and Ramli, 2015; Gamal, and Soemantri, 2017).

According to Pienaar and Penzhorn (2000), in a fast changing business environment, innovative organizations are progressively adopting the BSC so as to ascertain future values by communicating key elements (Kaplan and Norton, 1996) and providing suitable indicators and parameters of organizations future destination. Essentially, in order for institutions to continue to exist and thrive successively in spite of the extent of competition in the business environment, they must strategically utilize their measurement and management systems as well as competencies (Kaplan and Norton 1996).

According to Kaplan and Norton (1992) the BSC technique aims at focusing the entire organization on what needs to be executed to achieve breakthrough performance through the development of a set of measures that enables the managers to know the fast and comprehensive organizational view. Additionally, Lilian Chan, (2004) stressed that the BSC is a valuable tool of management that offers the need for change and improvement that will ensure improved performance management in the public sector.

Moreover, by ascertaining and evaluating appropriate performance measures the BSC become a customer-based strategic planning and a system for process improvement, with its main focus on promoting an institutional change process.

Thus, Lilian Chan, (2004) mentioned that "the BSC is a fundamental part of the mission identification, strategy formulation and process performance, which place more emphasis on translating strategy into a linked set of financial and non-financial measures". For example, "the City of Charlotte, the United Way of Southeastern New England, North Carolina, and New Profit Inc., who are into capital philanthropic fund located in Boston, has employed the BSC to enable them redefine and re-align their strategic importance in addition to focusing and creating value for their customers (Kaplan, 2001)".

2.7 Application of BSC in Educational Institution

As mentioned earlier, the BSC is a common and widely used technique to evaluate and improve an institution's performance. The model of BSC is increasingly being applied by many universities across the globe as well as highly appreciated by many practitioners and academy researchers. Not only is it a framework for strategic management and measurement technique, it serves also as a management tool that translates an institution's strategy and mission into a broad set of performance indicators. Essentially, the BSC is an element of a strategic management technique that aligns an institution's vision, mission, and core value for the future in addition to strategies, and targets as well as initiatives that are clearly develop to inform and encourage endless and consistent efforts toward well-articulated improvement (Maisel, 1992; Kaplan and Norton, 1992, 1992, 1993, 1996a, 1996b; Hoffecker, and Goldenberg, 1994; Newing, 1994, 1995). Chimtengo, Mkandawire, and Hanif (2017) and Grygoryev and Karapetrovic (2005) stress that the performance of

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university is said to be high if the students from such institution are capable of becoming productive citizens in the future.

The dearth of published research on BSC shows that, the BSC concept has not been widely embraced by the educational institution unlike the business sector where there is extensive evidence of BSC adoption (Karathanos and Karathanos, 2005). Sutherland (2000), as (cited in Karathanos and Karathanos, 2005) highlighted that the BSC was adopted to evaluate the planning process and academic program of the Rossier School of Education at University of Southern California with the critical success factor and primary goal of the institutions of higher learning in order to attract and retain the best talented caliber of the workforce. Low (2000) also highlighted that the main element of attracting and retaining a customer is providing quality service to students in the school. Thus, failure to satisfy or attract customers would negatively have an impact on the number of student enrollment and retention, job security financing, and ultimately the university viability.

Al-Hosaini and Sofian (2015) found out that public universities and institution of higher learning being non-profit organizations are advised to adapt other non-financial perspectives such as innovation, community participation, scientific research excellence and strategic partnership. However, the review addresses the question of BSC applicability in institutions of higher learning, similarities and significant differences between the BSC as implementation in both educational sector and the business sector. Articles on BSC have indicated the applicability of BSC in universities, government agencies and non-profit organizations (Niven

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2008; Pietrzak, Paliszkiewicz and Klepacki 2015; Gamal, and Soemantri, 2017). Hence the general strength of the BSC was found to be in its ability to establish an appraisal system which produces appropriate performance indicators in institutions of higher learning.

One of the difficulty of implementing the BSC model is the need to modify the concept to reflect the peculiarity of the organization in question especially in terms of the institution's mission, vision, strategy, technology and culture; otherwise the intended result or benefit may not be achieved (Kim, Suh, and Hwang, 2003; Khomba, Vermaak, and Hanif, 2012; Chimtengo et al., 2017). Although, some scholars suggested that the BSC may likely not be appropriate for the educational institution and may only be suitable for profit-oriented organizations. On the contrary, the scorecard can be modified to address the specific needs of the academic organization. For example, "the Rossier School of Education at the University of Southern California adopted the BSC to measure the effectiveness of its academic program (Sutherland 2000 cited by Umashankar and Dutta 2007)". Additionally, the examples of other universities across the globe, that have implemented the BSC with obvious significant performance improvement includes; "the University of Southern California, University of Edinburgh, Ohio State University, University of Akron, University of California, and so on (Balanced Scorecard Institute 1998–2008; Karathanos and Karathanos 2005; Walker and Ainsworth 2007; Umashankar and Dutta 2007)".

Dimitropoulos, Kosmas and Douvis (2017) stressed that the application of BSC model in public sector is as a result of its "ability to link financial performance measures with customer focus, the enhancement of internal processes and the improvement of innovation and learning". Similarly, Northcott and Taulapapa (2012) highlighted that BSC implementation in public organizations promotes and emphasizes performance excellence, improves staff training, enhances top management commitment, and promotes clear organizational objectives and strategy.

2.7.1 Application and Implementation of BSC in Institution of Higher Learning in Malaysia

Mohamed (2007) and Azizan (2007) reported that public institutions of higher education in Malaysia have been subjected under serious public scrutiny for failing to improve or at least emerge in international rankings with regards to offering an outstanding education. In a government research that was carried out between August 2006 and July 2007 on the assessment of the quality of Malaysian public universities, reports revealed that public institutions of higher learning in Malaysia have been subjected under serious public assessment as a result of failure to improve or better still to emerge in international university rankings as regards to providing an outstanding education (Azizan 2007; Mohamed 2007; Ramachandran and Foo 2007). Investigation on what constituted the current situation has slightly forced the management of such institutions to probe the issue and discover what the problem is. Hence, to resolve this issue, proper suitable performance management

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has to be adopted to checkmate the performance of the university aimed at ensuring the right path to performance improvement is being executed. Thus, this management issues among others eventually led to BSC implementation in virtually all the public institutions in Malaysia.

According to Nistor (2009) the most important perspective is "Customers" taken into consideration the specific nature of the public sector, i.e. supplying services for and in the benefit of the population is all that matters. Providing high quality education and professionalism as the main purpose of the public institutions requires it to work in the best interest of the public. Obviously this cannot be achieved without a significant financial support. As a result of this, presently the financial perspective tends to be considered more as it is now at a closer level to the customers' perspective. Thus, the financial profitability is now an indispensable requirement for the public institution in order to ensure its sustainability, especially now that the government of Malaysia has reduced its financial support to the Malaysian HEI.

Binden et al. (2014) reported that, ever since the Ministry of Higher Education (MOHE) was established in 2004 the Higher Education in Malaysia has become a significant trend. Deliberate efforts have been made in several ways possible to support and develop higher education in Malaysia from different sectors of the economy be it the media, public and the government. Similarly, in order to ensure the existence of a conducive ecosystem, which will eventually catapult into knowledge and excellence, the ministry has successfully introduced several policies

to reinforce the national higher education. Specifically, before 2020 the government is strategizing an articulated effort towards making Malaysia the regional hub for international students and intellectuals that are interested in pursuing higher education studies. However, this is in tandem with the view expressed by the participants interviewed in this study. Moreover, how to go about achieving these targets is tasking considering the processes that are involved. Hence, goals and targets have to be set accordingly in order for the educational institutions to measure and monitor performance that will align their goals with that of government policies. Thus, one of the ways to successfully accomplish these targets is by effective implementation of BSC as a management tool for performance measurement and management.

Additionally, for any university to successfully accomplish its broad mission and vision strategy, must as a matter of necessity, ensure that it tackles the issues associated with implementing the BSC as outlined below;

- Customer's complex drive for satisfaction.

- Employees, buy-in and general level of commitment.

- A culture of performance excellence.

- Level of education and training.

- Clarity of strategy, vision, and outcome.

- The support from the organizational information and communication system

- The alignment of KPIs in the scorecard and the organization reward system

- Firm's environmental and organizational attributes.

- Organization's level of readiness for change.

- Awareness of the processes and benefits involved.

- Senior management, leadership, support, commitment and involvement.

Moreover, the above issues can be narrowed down to include the four fundamental questions raised by the concept of the BSC perspectives as the basic issues, which exerts a lot of impact on BSC implementation process. They include;

- **The Customer Value Perspective (CVP**) - To achieve our vision, how can we satisfy or delight our customers?

- **Internal Business Process Perspective (IBPP) -** What internal process can we undertake to excel, or are we presently doing the right things?

- **Learning and Growth Perspective (LGP) -** To achieve our vision, how can we continue to improve and create or add more value to our customer?

- **Financial Perspective (FP) -** Are we meeting the expectations of our Shareholder?

In addition, selection of appropriate performance management nowadays is very vital to the HEI because at the end of the day the outcome of the performance of such institution will determine the ranking profile of the university among its competing counterparts (Danesh Asgari, Haeri, & Jafari, 2017). For example, recently, there was a policy that was issued by the gov't of one of the African countries regarding its student's enrolment in the Malaysian university. Five best Malaysian public universities were selected in this policy; hence this will obviously

affect the number of student's enrolment in any of the university that fails to meet this criterion of "five best Malaysian public universities". Thus, the choice of appropriate performance management such as BSC and the strategic implementation process is fundamental to the success and improvement of the ranking profile of contemporary institutions of higher learning especially among the public Malaysian universities (Lee, 2006).

2.7.2 BSC Implementation Process

According to Pienaar and Penzhorn (2000) the BSC concept can be implemented in several ways. One basic criterion is that it needs to be adapted, or modified to suit a particular institution. Campbell (1997), stressed that one of the qualities of a good BSC is that it describes the overall strategic plan of an institution and provides a comprehensive framework that assists in shaping work behavior, by ensuring that every individual measure their respective performance and at the same time provides information that will enable effective changes to be made immediately so that performance is improved. The first non-profit organization that implemented the BSC project was the "United Way of Southeastern New England (UWSENE)" (Kaplan and Norton 2001).

The aim of implementing BSC in XYU is to promote and sustain the mission and vision of the school, thereby safeguarding the image and reputation of the university. In addition, to monitor the institutional performance and to make the necessary adjustment to emerging challenges that may arise as in the course of

implementing key strategies. According to Beard, (2009), the process of developing the BSC is that it provides the institution with the opportunity to identify what customers actually need or want, the mission and vision of the institution. By identifying and utilizing the key performance indicators in line with the mission and core values of the institution and ensuring continuous development provides opportunities of creating value to the institution. Accordingly Sudirman (2012) pointed out that the purpose of implementing the BSC is to ensure that university management aligns its strategy at each unit effectively and efficiently towards accomplishing its set objectives. However, in order to successfully implement the BSC the institution is required to strategize goals for quality, time, performance and services respectively, thereafter translates the institution's goals into specific measures (Kaplan and Norton, 1992).

Effective implementation of BSC requires a group of committed and highly competent management and employees. Management has important roles to play in training, motivating staff and prompting the involvement of employees in the making decision so as to give them a sense of belonging in the BSC implementation processes. Thus, in order to survive in this competitive environment, effective implementation of the BSC project is vital for both the public and private institution because it motivates employees towards realizing goals. Additionally, it serves as a basis for management to effectively analyze the outcome of the performance. More so according to Chen, et al. (2014), the implementation of BSC in an institution of higher learning requires faculty staff to exercise team spirit in their work. And this usually starts with senior staffs that are responsible for implementing policies in a

hierarchy of top-to-bottom. Hence the BSC implementation will create a causal effect alignment that ensures getting feedback from members of staff and communication among corresponding functions. For example, Malina and Selto (2001) findings indicate that the BSC serves as an effective tool that is used to control and communicate corporate strategy. However, their findings also revealed that, the BSC can also de-motivate employees if not properly designed and implemented. According to Kaplan and Norton, (2001) there are five vital principles that are involved in the BSC implementation process which functions as part of an institution strategic core.

- Strategy translation into operational terms.

- Linking the institution's strategy.

- Making strategy part of everyone's everyday job.

- Ensuring consistency in the strategy process.

- Activating change through supervision

2.8 Translation of an Institution's Vision and Strategy into Objectives, Measures, Targets and Initiatives

Translating Vision and Strategy: Four Perspectives
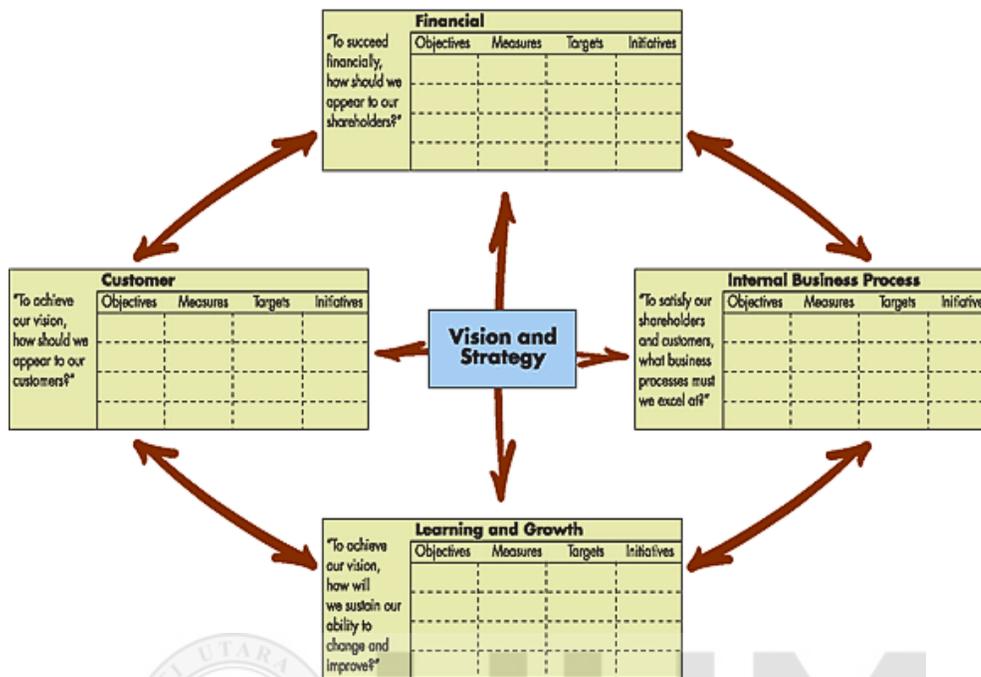
Figure 2.1
Translation of Vision and Strategy- source: Kaplan and Norton (2004)

From figure 2.1, it is crystal clear that the BSC is a systematic technique of performance measurement that enables the organizational strategy to be translated into clear specific objectives, measures, targets, and initiatives, and incorporates a suitable mix of both short-term and long-term financial and non-financial performance indicators used within the organization. As a general structure, the BSC comprises of an organization's objectives, measures, targets and initiatives within each perspective. However links are developed from each perspective in the BSC to reflect causal relationships.

BSC development is basically a fundamental and integral process that ensures continuous enhancement and improvement. There is a popular saying that says it is better to start from somewhere than never, similarly there is no such thing as waiting for a perfect result before develops a strategic plan and implementing a strategy. However, in order to successful implement BSC, adequate support from senior managers is crucial in any institution. Thus, employees buy-in and senior management support are essential to implementing a successful BSC. Additionally, it must be emphasized here in order for the implementation process to succeed that organizational strategy needs to be defined clearly and linked to incentive and reward system.

In a practical case scenario Davis and Albright (2004) attempted to compare the financial performance of organizations that adopt BSC and organizations that fail to implement BSC in the case of bank branches. Thus, their findings indicate that there was a significant difference between the financial performance of BSC adopters and non-adopter. Similarly, Greatbanks and Tapp (2007) found that BSC implementation in the public service city council in New Zealand contributed a lot to the employees in that they clearly appreciated their role because it enables them to focus on delivering of performance related measures that help in supporting the organizational strategy. On the other hand, the Braam and Nijssen (2004) study titled "the performance effects of using the BSC in Dutch companies" found that the BSC implementation does not immediately improve company's performance.

2.9 Benefits of BSC Implementation in Educational Institution

Significant number of studies have identified the benefits of implementing the BSC concept to include among others as performance evaluation tool, organizational learning tool, strategy communication tool, strategy alignment tool, translation and clarity of strategy, coordination and motivation tool, monitoring and control of strategy cause and effect analysis, increases productivity (Quesado, Guzmán, and Rodrigues, 2018; Lueg, 2015; Hoque, 2014; Kaplan and Norton, 2000, 2001). Note that the Scorecard provides a straightforward and all-inclusive approach that is widely appreciated. Thus, BSC serves as a device that helps to communicate the reality of performance management in an institution.

Cullen, Joyce, Hassall and Broadbent (2003) highlights that the BSC brings together both the aims and objectives of an institution in a single structure way. According to Al-Hosaini et al. (2015), the main objectives of educational institutions are to realize results by way of providing quality services to customers. Wong-On-Wing, Guo, Li, and Yang, (2007) stressed that the main aim of BSC implementation is to emphasize on the relevance investing the future as well as analyzing how to satisfy customers' needs and minimize the inherent capacity gap. Moreover, the primary goal from strategic stand point is the development of target of service in order to promote the educational development. Thus the development of service target will dramatically usher in the development of students. Therefore the development of goal will basically include two aspects, namely, service quality and reputation enhancement.

The BSC is a holistic and comprehensive framework that translates the university's strategy and objectives into an articulated set of performance measures that makes effective measurement an essential part of an organization management process. The BSC is regarded as a popular tool of management by which an institution can use it to monitor and strategize organizational performance, through continuous benchmarking with a key strategic plan. Similarly, the BSC serves as a strategic measurement tool that is used to measure the performance an organization thereby achieving key business strategies and objectives. Binden et al. (2014) stressed that the tempo of contemporary business performance significantly requires more holistic measurement that will ensure success in furthering the pace of business firms or institution of higher learning.

Moreover, the strength of BSC lies in its ability to develop a system of evaluation that generates suitable performance indicators in educational institutions. Significant studies have identified the critical success factors (CSF) of BSC to include top management support, communication, information technology, organizational culture and employee buy-in (Singh, and Arora, 2018; Ferreira, 2017 and Zion, Sulaiman, Ramli, and Nawawi, 2012; Kaplan and Norton 2004; Dimitropoulos, et al., 2017; Slavica et al., 2017; Ayoup, et al., 2016; Othman, Daniel, scenic, Abdullah, and Hamzah 2008). The concept of BSC is essentially useful for identifying the strategy and objectives of the institution. Additionally, Storey, (2010) stressed that, the BSC as a field of study helps to ensure focus on few essential performance measures compared to other performance management tools.

2.10 Strategy Map - As a Strategic Tool in BSC Implementation in Institution

Kaplan and Norton (2004) described the strategy map as a tool used in developing a structure that aligns causal relationship effect. Being the inventor of this vital performance evaluation tool, stressed that the purpose of the strategy map is used to ensure successful BSC implementation in the organization. The strategy map can be defined as a visual representation of an institution's strategy that explains the logical flow of strategies by representing the objectives of the pivotal internal processes that creates customer value and the institutional learning and growth that facilitates those processes. Thereafter, the institution's objectives are translated by the BSC into measures and targets. Moreover, the internal processes are essentially meant to create customer value propositions called strategic themes.

The strategy map which functions as a causal relationship between the perspectives of BSC enables the managers to understand how outcome indicators (financial and customer perspectives) are affected by performance drivers (process and learning and growth perspective) (Kaplan and Norton, 2004; Park, et al., 2017).

It is important to note that "every organization's strategy map is unique, reflecting the uniqueness of their organization and strategy (Kaplan and Norton 1992 and 2004, p5). Kaplan and Norton (2001b) pointed out that non-profit organizations usually structure their BSC such that mission is placed at the top perspective, and then the customer perspective, IBPP, LGP and lastly the financial perspective

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respectively. Hence, the BSC can be modified to suit the individual requirements of an institution. However, some non-profit organizations and public sector implement similar structure BSC just like that of business sectors. Thus, the significant difference between non-profit organizations and that of the business organization lies in the realization of their respective mission.

Essentially, the first step and the most significant task involved in the implementation of BSC project lies in the development of Strategy mapping (Makhijani and Creelman, 2008; Philbin, 2011). The strategy map is a comprehensive structure that describes how strategies align with organization's intangible properties in the process of value creation. It is described as the missing link between strategy formulation and its implementation, as well as demonstrating how the various goals in the four perspectives integrate to achieve the institution's vision (Kaplan and Norton, 2004). Cullen et al. (2003), also highlighted that it assist in widening the understanding of the overall university objectives by illustrating the logical flow of cause and effect relationships which give rise to successful mission accomplishment. Kaplan and Norton (2004) stressed that there is a cause and effect relationship that exists between each of the perspective goals. Similarly Jassbi, Mohamadnejad and Nasrollahzadeh (2011), reiterated that there is a linking creation tool that exists between strategic objectives among the four perspectives BSC which describes the objectives and relates it to cause-effect relationships. In addition Banker, Chang and Pizzini (2011) research findings reveal that strategy maps reduce the cognitive difficulty of BSC implementation process.

As a general structure, the university strategy map starts with vision and mission like another sector. However, there are limited studies on a university strategy map. Chen et al. (2006) on their strategy map in Taiwan higher education, placed the mission and vision at the top, followed by "financial, customer, internal process and learning and growth perspective, respectively". Also, Philbin (2011) studies on strategy map design for university institute indicates that the title of BSC perspectives such as customer, internal process and learning and growth perspective, were respectively changed to people development to highlight stakeholder interest in training and education, institutional capability to reflect the availability of internal resources to the institution and research output was meant to reflect the outputs of the institute's primary knowledge except for financial perspective which remained unchanged. Although other researchers in the field like Kettunen (2006) designed the strategy map to consist of five perspectives, namely "regional development, customer, finance, process and structure and learning respectively". Moreover, most of the strategy map developed was illustrated using the rule of thumb despite the fact that none of them investigated the cause-effect relationship between the BSC perspectives and the institution's objectives.

Pietrzak (2014) described the function of the strategy map as a strategic communication tool. Strategy map functions as a visualized road map used to assist manager prioritize strategic steps especially in terms of the complexity of the causal relationship that exists among the objectives (Wu, 2012). Thus, it requires a holistic understanding of the causal relationship between the objectives. More so, the inventors of the BSC have outlined the most convincing synthesis with the tools and

support applications that can help to implement the BSC in academic organizations (Kaplan and Norton, 2000). Essentially, the originator established that a strategy map helps to provide a visual insight into how individual employee's actions contribute to strategically implement the institution objectives and its subsequent general performance. Thus, this enables employees to coordinate and collaborate their actions toward achieving maximum efficiency and effectiveness in addition to accomplishing the institution's mission.
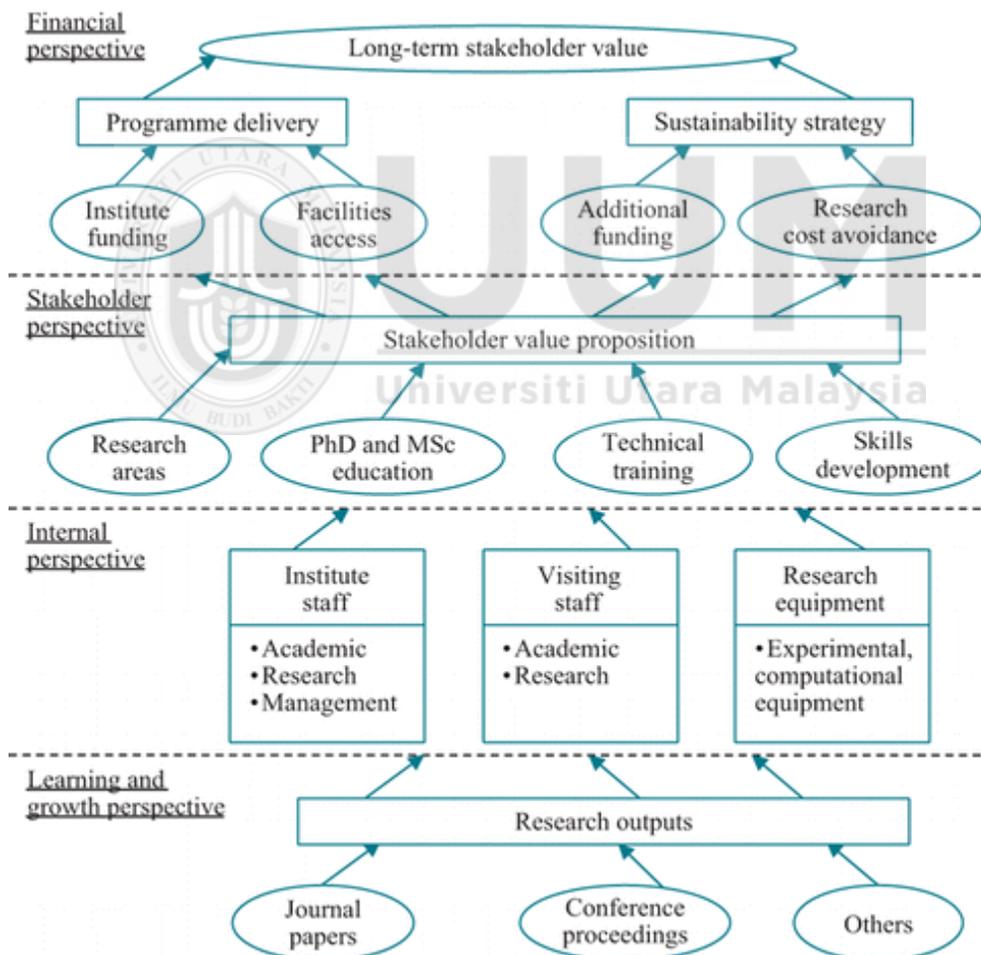
Source: Adapted from Papenhausen and Einstein (2006) and Kaplan and Norton (2004, p. 51)

Figure 2.2 *Strategy Map*

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2.11 Impact of BSC Implementation on Performance

There is a general claim that the BSC is a complete and holistic performance management tool that helps to improve and enhance the overall performance of an organization (Kaplan and Norton 1992, 1996a, 2001, 2004 and 2006). In the constabulary, the BSC concept has been incorporated into the management process because provides management with a clear structure of performance that enables the management to identify key issues and how to enhance performance. Monitoring and Effective measurement of an organization's performance is a critical factor in achieving improved performance. For example Pandey (2005), found that "one good aspect of the BSC is its simplicity, systematic, and an easy to understand the technique for performance measurement, as well as evaluate and review. It is also a suitable tool for communicating strategy and objectives to all the management levels". The main potential benefit of BSC is that it helps to align strategy that enhances motivation and communication which promotes better performance (Kaplan and Norton 2001). Although evaluating organizational performance is highly tasking, particularly when it involves evaluating the effect of a 'broad and deep' management control system such as the BSC.

In a nutshell, the impact of BSC implementation in educational institution include, among others: effective strategic management; organizational synergy; improved motivation and satisfaction of employees; effective communication in the organization; efficient decision-making process; minimized costs; increased student satisfaction and satisfaction to another customer; speedy response to changes;

higher competitive advantages, may demotivate employees if reward system is not properly aligned, Investments in faculty and staff training, customer loyalty (Eftimov, Trpeski, Gockov, and Vasileva, 2016). For example, in a qualitative study conducted by Ayoup, et al., (2012), on BSC Implementation in Malaysian GLC: Perceptions of Middle Managers, the outcomes of the study revealed that the organizations derived benefits from the BSC implementation.

2.12 Chapter Summary

This chapter presents the review of past studies as it relates to the objectives of the study, and the following explanations is a recap of the articles reviewed in this study. BSC is concerned with an organization's performance management tool that incorporates both Financial Performance Indicator (FPIs) and Non-Financial Performance Indicators (NFPIs) in measuring the performance of an institution. BSC development is a fundamental and integral process that ensures continuous enhancement and improvement of organization strategy. Studies have shown that one of the critical success factors, in the successful implementation of BSC in any institution, is getting adequate support and commitment from top managers. Thus, senior manager's acceptance and employees buy-in are essential to implementing a successful BSC. Additionally, it must be emphasized here that organizational strategy (KPIs and CSF) needs to be defined clearly and linked to the suitable incentive in order for the BSC project to be implemented successfully.

The BSC is used as a reference point for monitoring and evaluating organization's performance periodically (Ayoup, et al., 2012). BSC is a performance management tool that promotes effective communication of the institution's mission and objectives by highlighting a holistic clear picture of the institution's progress. Studies have also revealed that in order to ensure better implementation success, it is very vital to monitor an institution's performance through consistent and continuous reviews of the institution performance, its various divisions, departments and business units. Additionally, BSC can only be used properly when its performance measures are aligned with the overall strategy of an organization (Kaplan, 2010). Hence, this will lead to a significant improvement to any institution that implements it, thereby increasing the university's world ranking profile and its other related general performance compared to the ones that fail to implement the BSC.
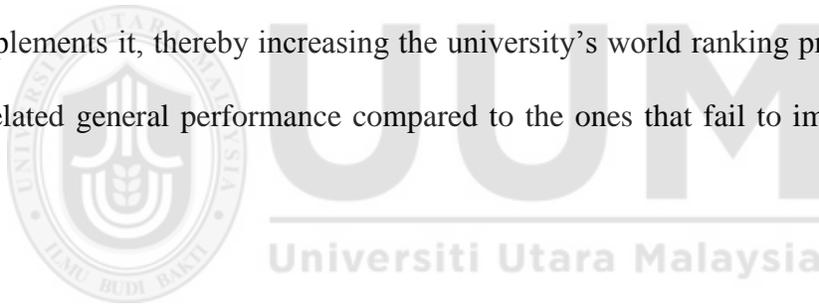
Finally, the non-financial measures particularly the customer perspective which one of the vital non-financial measures, must not be ignored by the management because it is the main reason for the existence of an organization. However, various studies on BSC implementation have revealed that any slightest improvement in customer satisfaction will invariably increase profitability. Similarly, significant studies have also stressed that a minor growth of customer satisfaction can result in millions of dollars thereby increasing organization value (Ittner and Larcker 1998; and Banker, et al., 2011).

CHAPTER THREE
RESEARCH METHODOLOGY

3.1 Introduction

Different methodology, in terms of qualitative or quantitative techniques can be used to collect data on BSC implementation in an organization. This study involves using a qualitative case study approach. As such, qualitative method of data collection is employed in this study and is considered more suitable due to the context of the study. According to Creswell (2007) case study enables researchers to examine phenomena holistically within the context of real life situation. Adams et al., (2006), corroborated this view by stressing that the case study approach entails eliciting information from practitioners' experiences and perception about the case institution as well as its management process.

The main objective of this study is to make sense the practice of BCS in XY University's (XYU) on its' performance. The dearth of previous studies has revealed that organizations derived benefits from the BSC implementation (Ayoup, et al., 2012). Thus, the buy-in or participation of employees has a significant effect on the successful implementation of BSC because an organization's performance solely depends on it. As mentioned in the earlier chapter of this research paper, this study attempts to demonstrate how XYU Adapts the BSC to tackle the issues underlining its strategic implementation process tagged as "phase I and phase II strategy plan". Thus, in order to achieve XYU's strategic plans, there is a need to first of all identify the strategic issues inherent in the implementation process (Ahn,

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2001). As such, the study sought to specifically answer the questions on - how the BSC process is implemented and how the internal process and learning and growth helps to improve the quality of service offered to customers aimed at sustaining the institution's performance. In a nutshell, the remaining outline of this chapter is presented thus; research design, data collection, and instrumentation, informant/sampling and data analysis.

3.2 Research Design

The choice of the case study approach was employed in this study because it is well-suited in answering the research questions appropriately and adequately, as well as its flexibility when compared to the design used in quantitative research design (Yin, 2003). The strength of the case study method lies in its ability to allow an in-depth examination of the phenomenon by using various kinds of evidence obtained from interviews with those involved, and analysis of documents and artefacts (Yin, 2003). Also, the case study was used because the focus of the study is more of description and explanation rather than prediction, and the variable studied is not easily unidentifiable or embedded in the phenomenon to be extracted for study (Merriam, 1988). Additionally, the case study allows for empirical inquiry of phenomenon in its real-life context; particularly when the boundaries between context and phenomenon are not evidently clear (Yin, 2003).

3.3 Data Collection Techniques

This study involves a case study approach and employs various multiple sources of data gathering (Yin, 2017). The study will involve collecting data from both primary and secondary sources.

1. **Primary data:** Primary sources are exclusively from the interview while secondary sources are from document analyses (which will help to triangulate the interview data). Thus, the main data collection techniques for the study were on-site interviews of the informant's experience on BSC practice and performance in XYU.

2. **Secondary data:** Secondary sources included documents provided by the participants that pertain to the study and valuable information from the university official website. Specifically, in order to gain the university background information and other salient vital information that will ensure data collection trustworthiness, the researcher reviewed the university quarterly and annual reports, organizational structure and the university's webpage and news bulletins. According to Creswell (2007) and Yin, (1998), these approaches can lessen the possibility of the element human biases in providing information in contrast to just the interview and questionnaire survey.

More so, a semi-structured interview was used so as to allow for a more in-depth insight compared to other means of date collection such as a traditional postal survey. Thus, interviews were conducted in the respective offices of the informants

and the questions asked during the interview session were based on the questions listed in the Interview Guide (see Appendix A). Although, participants were allowed the freedom to talk about their experiences in a way in which they deem comfortable. Participants included key informants of the case institution such Deans and heads of department. The confidentiality of both the respondents and the information gathered is highly secured, since the identity of the participants has not been disclosed in the study. Also, the interview was conducted in 2016, so as to allow ample time for data collection considering the obvious difficulty that is associated with assessing respondents and time frame constraints of the study period.

3.4 Instrumentation

As mentioned earlier, the data collection method was via interview schedule in which questions that are directly related to the research objective was elicited from the principal informants of the case institution via tape-recorder, which will be eventually transcribed in addition to documentation sources. Thus, the interview question is a semi-structured question. Although the reason for the choice of this type of interview schedule was to enable the informant to give answers within the context of the research objective without beating the bush, as well as in order to ensure that data collected is adequate enough to guarantee to attain a saturation point in this study. Moreover, the informants were allowed to share their experiences on BSC implementation in the university without any form of restriction. The reason was to avoid stereotyping and limiting the informant's

explanations to the questions asked. For example, questions like; what is your experience on BSC/KPI implementation process from the 2010-till date (i.e. the processes involved in implementing BSC in XYU)?

3.5 Participants

In this study, purposive sampling was adopted which is "a sampling method, where the researcher purposefully choose whom to include in the study provided the respondent has the ability to provide necessary data" (Parahoo, 1997, p. 232). The rationale behind the choice of this method was because the researcher aimed at seeking for knowledge about the implementation of BSC and its impact on performance, in which the respondents may provide by virtue of their respective experiences.

The researcher worked in conjunction with the Head of Department concerned, in choosing the respondents, based on their respective level of experience in implementing the BSC practice as well as analyzing the case institution performance. The reason for choosing these informants is because they are the person in charge, who has authorized access to every vital information that concerns the case institution and are responsible for making critical strategic decisions that concerns the university strategy plans. There were five potential respondents, of which only two participated in the study while the remaining could not make it due to some reasons.

In-person interviews were conducted and audio-recorded to ensure the correct use of the device in a quiet, neutral location where the participants were not in danger and there was no intimidation or coercion whatsoever. Thus, the interview took place in their respective convenient office because an appointment was booked for this purpose.

3.6 Data Analysis

Data were analyzed qualitatively using thematic analysis (Guba, and Lincoln, 1994). As such, the data in this study were analyzed by ensuring that the research objectives answer the research questions objectively with regards to the data collected from interviews and documentation as well as related literature reviewed in the study. The findings from the interview were itemized in a thematic report and narrative format in such a way that it will reflect the objective of the study in answering the research questions (Yin, 2003). Thus, all interviews were transcribed and transmitted into Microsoft Word 2010 files. To make sense of the transcribed data, it was analyzed into several categories and themes based on the objectives of the study (Guba, and Lincoln, 1994). Thus, the information gathered from both interview and documentation about the case institution provided valuable and reliable inputs, in that it helps in identifying suitable themes and patterns that produce explanations and justifications which answered the research questions. Hence, the trustworthiness of the data analyzed were ensured via data triangulation strategy so as to increase the degree of confidence of the results of the study (Guba and Lincoln, 1994). However, the aim is to ensure that the study has trustworthiness

and at the same time in terms of the implication, the author tried to ensure that it contributes to the body of existing knowledge.

3.7 Chapter Summary

This chapter has identified that the research design employed in this study is a qualitative case study approach. Also, the sources of data were involved both primary and secondary data. Primary data collection was via interview while secondary data collection was via documentation. The instrumentation used was interview schedule involving semi-structured questions. The sampling method employed was purposive sampling and the respondents were key informants of the case institution (i.e. Deans and Heads of department). Moreover, data was analyzed qualitatively using thematic analysis. Thus, the findings from the interview were itemized in a thematic report and narrative format in such a way that it will reflect the objective of the study in answering the research questions (Yin, 2003). The next chapter will discuss the findings of this study.

CHAPTER FOUR

FINDINGS

4.1 Introduction

The findings of this study are presented based on the objectives of this research paper. Thus, this chapter discusses the findings of this study by outlining the background of BSC implementation in XYU, BSC implementation process, action plans, performance indicators (PIs) for academic staff, the impact of XYU's KPIs on its performance and the critical success factors (CSF) of XYU.

4.2 BSC Implementation in XYU

XYU have not been proactively adopting BSC per say, but the ideology with the view of addressing the quantum of issues and challenges confronting its strategic management process. It is against this background that this paper focuses on adopting one of the most powerful, tested and trusted, efficient and effective strategic management performance evaluation tool called Balance scorecard. Consequent upon the implementation issues of BSC, the main motivation behind the current study is to identify the critical success factor of BSC implementation such as how to align XYU strategic plans with its mission/vision driven objective and level of support from top management concerned. The focus of this study is on XYU, which is one of the Malaysian public universities that enroll a significant number of international students from various parts of the country. The reason for the choice of

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this unit of interest in spite of other available high performing universities in Malaysia is because of its uniqueness as a non-comprehensive university that focuses on management related courses which have earned its international presence and attraction even beyond Asian countries. The university has attracted a significant number of international students when compared to its counterparts, reasons being that the university does not make its indigenous language course compulsory for postgraduate students in contrast to its counterparts.

More recently, the university performance has enabled it to attain AASCB university ranking accreditation which has prompted the need to adopt a suitable performance that will help to sustain and increase its performance. In spite of the above performance of the university and recognition beyond national to international presence, the university is confronted with a series of issues ranging from performance management, how to sustain and improve its performance as well as its general rankings both within and across the country. Consequently, it also attempts to accomplish both its short and long term objectives as enshrined in its vision and mission. Hence, this study proposes that, the main aim of implementing BSC as an integral part of the performance and strategic management of the organization is to enhance and improve the general performance of XYU especially in terms of its rankings and ratings. The reason for the choice of accreditation and ranking rather than other performance measurement yardstick such as performance based on number of postgraduate students, number of lecturers, number of publications etc. is because this measurement criterion is more elaborate and all encompassing. It also offers a more comprehensive and holistic view of the case

institution performance which includes the above mention performance measurement criteria.

According to Informant A, the BSC is a measurement tool. And the Key Performance Indicator (KPI) is the items that are used to translate how to manage performance within the context of BSC.

Consequent upon the usefulness of the BSC, XYU adapted this management tool, and modified it suitably within the context of the university. The university kind of BSC implementation is the implementation of KPIs which is a resemblance of the BSC and comprise of all the strategies and perspectives of the conventional BSC as originated by Nolan and Kaplan. These KPIs is what the university refers to as the Strategic Plan (or Transformational Plan).

The university commenced its Strategic Plan (BSC implementation) in 2011-2015 which it's tagged as Strategic Plan Phase I. These Strategic Plan comprises of a number of 170 Key Performance Indicator (KPI) encompassing the five core thrusts. These 5 thrusts of the 2011-2015 Strategic Plan includes Thrust 1 - Developing Student Scholarship, Thrust 2 - Holistic Development of Students, Thrust 3 - Enhancing Academic and Internalization Activity, Thrust 4 - Sustaining Financial and Thrust 5 - Empower Human Capital and Talent. Essentially, the main objective of Phase I strategic Plan was to place "the local academic map of XYU in a systematic planned manner".

Phase II of XYU Strategic Plan commenced in 2016, and spans from 2016-2020, which is a continuation of the Phase I Strategic Plan. The Phase II Strategic Plan comprises of 4 thrust of the strategic plan (unlike phase I that has 5 thrust of strategic plans), 6 Key Result Area (KRA), 7 Objectives, 12 Strategies and 16 KPIs. Essentially, Phase II of the Strategic Plan focuses mainly on XYU's international agenda, which encompasses QS (Quacquarelli Symonds) Ranking, QS Rating, US News Ranking, UI Green Metric, Webometrics, and Times Higher Education (THE).

As a consequence, Phase II of the XYU Strategic Plan was meticulously planned and prepared; taking into consideration the constraints that may unfold in the implementation process of the Strategic Plans, most especially in terms of the financial perspective (i.e. as one of the four BSC perspective). Moreover, XYU Strategic Plan Phase 1 (2011-2015) strived to establish this university as the Eminent Management University at both the national level and the international arena. Although, XYU has managed to successfully attain 60 percent of the KPI listed in Phase 1 of the strategic plan. Thus, the success of Phase 1 of University Utara Malaysia (XYU) Strategic Plan, 2016-2020 Strategic Plan Phase II is regarded as a spearhead and a step up efforts towards bringing XYU to the international arena.

4.3 BSC Implementation Process

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The XYU BSC implementation process is otherwise known as Strategic Plans and encompasses the university's thrust KPIs, PIs, Key result areas, Strategies and Objectives. As part of the university Strategic Plan, the university has targeted to strengthen XYU standings at both the national and international levels. Thus, the university sets an explicit target that by the year 2020, and the aim of XYU is to be "listed among the 'World Top 200' in the QS World University Rankings", 'Asia Top 50', 'SEA Top 10', 'Malaysia Top 5' and 'OYAGSB-World Top 100' (Business School) in addition to intensify the effort to improve on the Research Centre of Excellence by instituting and strengthening the niche areas at XYU COB, XYU CAS and XYU COLGIS.

Consequent upon the above set targets, the university has incorporated some sets of KPIs in its strategic plans agenda in order to monitor and measure its performance at the end of both its phase I (2011-2015) and phase II (2016-2020), so as to see where it can still improve upon.

Specifically for Phase II strategic plan, the aim is to become the leading university in the international arena beginning from 2016 to 2020. Similarly, according to the university Vice-Chancellor "internationalization is an important aspect in the implementation of the Strategic Plan for Phase II and this can be achieved through collaborating with leading universities from abroad". Thus, the BSC implementation process for Phase II Strategic Plan, involves the implementation of the following strategies;

Table 4.1
The Four (4) thrust

S/N	The Four thrust
1	Enhancing Scholarship and Internationalization
2	Developing Human Capital and Talent Management
3	Focusing on the Holistic Development of students
4	Generating/Creating Wealth

Six Key Result Areas (KRA)

Also, in order to facilitate the execution of this strategic plan, the university has
outlined six (6) Key Result Areas (KRA) which is shown in table 4.2

Table 4.2
Six Key Result Areas (KRA)

S/N	6 Key Result Areas (KRA)
1	Research and high-impact innovations
2	High impactful teaching and learning activities
3	High performance students
4	High performance human capital and institutions
5	Sustainable wealth creation and Management
6	Conducive infrastructure and learning environment

Table 4.3
7 Objectives

S/N	7 OBJECTIVES
1.	To provide cutting edge research consultation and publication
2.	To establish effective teaching and learning
3.	To produce highly capable talent and human capital

4.	To develop reputable academic programs
5.	To provide state of the art infrastructure
6.	To produce holistic, entrepreneurial and balanced student development
7.	To establish effective and efficient financial management

Table 4.4
12 Strategies

S/N	12 STRATEGIES
1.	Enhance high impact research
2.	Enhance high impact consultation
3.	Enculturate high impact publication
4.	Strengthen flagship and executive education programmes
5.	Strengthen teaching and learning competencies
6.	Empower human capital and talent development
7.	Development of balanced students – entrepreneurship and global employability.
8.	Modernize infrastructure
9.	Optimize infrastructure cost
10.	Enhance financial sustainability
11.	Optimize research funding
12.	Enhance sustainable cost saving

Table 4.5
16 Key Performance Indicators (KPIs)

S/N	16 Key Performance Indicators (KPIs)
1	Research
2	Consultation
3	Publication
4	Flagship program
5	Teaching and learning competencies
6	High performance staff
7	Students with multi-competencies
8	Student mobility
9	Employability
10	Education center
11	Student accommodation facility
12	University infrastructure
13	Sustainable income – Academic
14	Sustainable income – Non-Academic
15	Research funding
16	Cost reduction

In order to accomplish the above strategic plans, (or BSC implementation process) the university has formed a specific committee for each thrust. The committees are responsible for monitoring the performance of each thrust. Prior to the quarterly performance review, the pre-council meeting is usually held so as to ensure the validity of each KPI and PI achievement of each respective colleges, school/department. Thus, KPIs and PIs that are below target will be addressed accordingly. However, this includes identifying new strategies and initiatives geared towards improving the achievements so far. Moreover, at the end of every year, the management conducts an annual performance appraisal of the Strategic Plans. Hence, all necessary adjustments are made during this session.

Essentially, all schools and other Center of Authorities (CoAs) are required to make available their various operational plans that are derived from the strategic plans so as to ensure the success of the Strategic Plans by the end of Phase II (2016-2020).

4.3.1 Action Plan

There are various KPIs implementation processes put in place to measure the performance of the university towards improving its overall performance, especially in terms of providing quality service in order to satisfy its customers. In terms of the conventional BSC as originated by Nolan and Kaplan, both the Internal Business Process Perspective (IBPP) and the Learning and Growth Perspectives (LGP) are known to be drivers of both the Customer Perspectives (CP) and Financial

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Perspective (FP) outcomes respectively. Similarly, XYU described these drivers of customer and financial outcomes as its Action Plans.

As mentioned earlier, XYU's Action Plan for Phase II (2016-2020) is the continuation of the action plan for Phase I (2011-2015). However, each identified PIs will have its own action plan. Hence, the action plans, outlines the strategic initiatives targeted towards attaining the goals that have been set in the XYU strategic plans. Thus, it provides details for each academy staff member, and the various departments so as to have a crystal clear direction and accountability towards accomplishing the set targets.
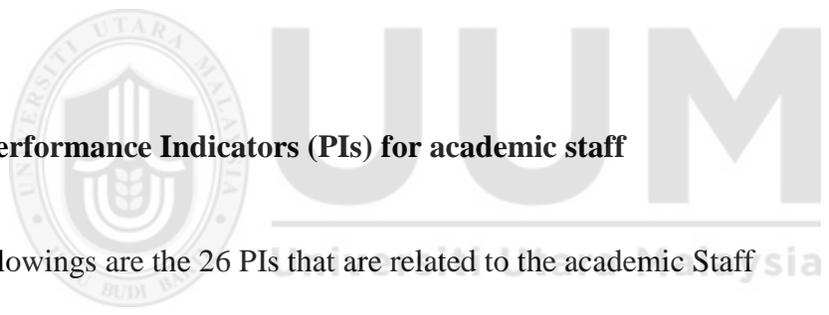
4.3.2 Performance Indicators (PIs) for academic staff

The followings are the 26 PIs that are related to the academic Staff

Table 4.6
Performance Indicators (PIs) for academic staff

S/N	Performance Indicators (PIs)
1.	Percentage of principal investigators
2.	Number of research projects – SoTL Grant
3.	Number of research projects – HEP Grant
4.	Number of research projects – Case Study Grant
5.	Number of research projects – Public Funding
6.	Number of research projects – Industry Funding
7.	Number of research projects – International Funding
8.	Cumulative citation of publications (last five years)
9.	Number of publications – Scopus (at least 2 in a year)
10.	Number of publications – ISI (WoS)
11.	Number of publications – other journals
12.	Number of publications – original journals
13.	Number of publications – chapters in books

14.	Number of publications – indexed proceedings article (ISI/Scopus)
15.	Number of publications – monographs
16.	Number of publications – others
17.	External – Public funding
18.	External – industry funding
19.	External – International funding
20.	Percentage of lead consultants
21.	Number of consultation projects – public agencies
22.	Number of consultation projects – private sectors/industry
23.	Number of consultation projects, through postgraduate consultants, with the private sector/industry
24.	Income – consultation – public agencies
25.	Income – consultation – private sector/industry
26.	Income – consultation – postgraduate students

4.4 XYU KPIs and Performance

The results of the impact of the implemented Strategic Plan of Phase I (2011-2015) and Phase II (2016-2020) in XYU includes among others the following;

One of the significant achievement of XYU's list of Phase I KPIs is that 65% of the 170 KPIs' was attained, thereby surpassing the intended target. Essentially, these KPIs encompassed the significant university's agenda at both the national and international level - the agenda of a research university, Malaysian Research Assessment (RU) (MyRA), Rating System for Malaysian Higher Education Institutions (SETARA), CAPs and Ranking to name a few. As mentioned earlier, XYU has also demonstrated a steady increase in the number of academic staff with PhD, the number of international staff and international students as well as an increase in research funding, increase in the number of the principal researchers, revenue from consultation activities and wealth creation over the period of 2011 to 2015 and till date.

Recently, XYU is said to be the only non-comprehensive and non-research university that was in the 2.7 per cent of universities list in the QSWUR 2018 out of 26,000 universities in the world. Also, the university had recorded a successful AACSB (Association of Advanced Collegiate School of Business) accreditation.

Additionally, a recent report by QSWUR, which is an annual ranking list of the best universities in the world, also revealed that "without having the fields of science, medicine, engineering and technology - and is only based on the social sciences and management, XYU succeeded in improving its ranking to 729 in QSWUR 2018, which is a jump of 10 spots compared to the previous year at 739, and is now ranked in the 701-750 bracket,". Also a total of nine Malaysian universities were listed in the most recent QS ranking issued on June 8 2017 in which XYU emerged 6th and was also ranked among the 1,000 best universities in the world.

According to informant B, recently TISSA (the department of accountancy) emerged as the best in Asia and the reasons was because of the significant number of its academy staff as PhD holder and other related vital advantages. And this was due to the encouragement and training, giving to the staff, thereby increasing the number of PhD holders in the department and also experience in research and more publications to improve the quality of their staff. Furthermore, TISSA tries to ensure that there are a good number of acceptable ratios of postgraduate students to lecturers. The department also continued to improve on this from time to time and

encourage its staff to publish more and get a more external grant. Essentially, TISSA is also working on ensuring that they maintain such laudable performance and continuously try to meet all the criteria for accreditation by AACSB (Association of Advanced and Collegiate School of Business) and other accreditation rankings.

Although, informant B stressed that,

I cannot use the performance of TISSA to generalize the overall outcome of the university performance, but that the department can only contribute a lot more to the general performance of the university. Notwithstanding this limitation, the department is working very hard to ensure that it meets its required targets by continuous improvement and focusing on their set targets through the encouragement of their staff to improve on research (as stipulated in the XYU Strategic Plans).

Moreover, according to the Vice-Chancellor, XYU achievements in the Phase I Strategic Plan (2011-2015) are encouraging as there was a positive progression in comparison to the previous five years. Additionally, according to Informant A's report on Phase I Strategic plan, XYU's performance on the basis of the strategic plan thrusts, agendas and schools, Thrust 2- Development of Holistic Students was the Best Thrust in 2015, SETARA agenda was also the Best Agenda in 2015 and lastly, the School of Computing was the Best School in 2015 respectively.

Additionally, the school of accounting emerged the best in the whole of Asia in 2016.

Generally, in terms customer perspective (specifically student enrolment) there has been a significant increase which inevitably gives rise to more employees in the university so as to have a balanced ratio of students to employees (academy staff). However, this invariably increases the financial perspective of XYU. Also, in terms of the internal process, the university has a quality assurance which is emphasized virtually in all work dimensions, like in its policies, strategies, attitudes, activities and procedures so as to provide credible and reliable quality standard services and products to its stakeholder/ customers. Additionally, the university has developed a more efficient and effective strategic plan information system, unlike the previous manual process, which is used to enhance easy access to information sharing.

And lastly, in terms of its learning and growth perspective, there has also been a significant improvement. For example, an increase in the number of PhD holders, increase in research through the development of human capital, compulsory annual publication of at least two articles in Scopus Journal besides peer review and so on. It is important to reiterate here that, all the 4 perspectives of BSC are actually incorporated within the context of the university in its Strategic Plan of Phase I (2011-2015) and Phase II (2016-2020). Essentially, the implementation of this Strategic Plans has ultimately increased and improved the overall performance of XYU based on the aforementioned outcomes of the impact of KPI implementation in the university.

Recent results of the impact of XYU strategic plans is shown in figure 4.1 and 4.2 below

Figure 4.1
XYU's 2018 rank in QS Asia University Rankings

Figure 4.2
XYU's 2018 rankings among the top 25 universities in Southeast Asia

4.5 The Critical Success Factors Put in Place in the Implementation of BSC in XYU towards Improving the Non-Financial Performance

4.5.1 Critical Success Factors (CSF) of XYU

The university Critical Success Factors (CSFs) is the various yardsticks or Performance Indicators (PIs) put in place to monitor and measure the performance of the various schools, colleges, departments and so on, in order to checkmate their performance for a particular period of time. The university has a total of 212 PIs, out of which the Academy staff has a total of 26 PIs used to measure and evaluate their performance.

Firstly, in the words of informant A, the most critical success factor is getting the "buy-in" from the various colleges, schools, deans, lecturers, academic staff, and the support staff.

"Employees buy-in" here means how the top management of the case institution works toward getting the participation and involvement of the staff in the BSC implementation practice. According to the informants, one of the major CSF of implementing a successful BSC (or Strategic Plans as in this case study), is getting the buy-in of the employees or the management involvement via the efficient and effective communication system. Similarly, management commitment has also shown to be of paramount importance in implementing a successful BSC. For example, as part of XYU's commitment to CQI (Continual Quality Improvement),

all relevant policies and procedures are reviewed at least once a year at the University Quality Council (UQC) meeting, and improved upon where necessary.

Additionally, in terms of IT (i.e. Information System), data collected in this study have also revealed that, the university has a special IT system (called strategic plan information system) put in place to monitor strategic plans and to enhance the easy access to and flow of information with little or no hitch or glitch in information sharing system unlike the previous manual system.

Furthermore, the university has a suitable organizational culture incorporated in its values, and Strategic Plans (objectives, strategic plan thrusts, KPIs, strategies, key result areas) aimed at enhancing and promoting the university agenda of becoming the best eminent management university both locally and the international arena. Thus, according to the participants interviewed, XYU is doing quite well in terms of transforming the people's mind, the way they do things in transforming what the university describes as "to serve our employees towards becoming high performance individuals".

Moreover, the essence of putting in place suitable CSF is geared towards the ultimate goal of satisfying the customers by enhancing and improving both the internal process and learning and growth perspectives, thereby invariable increasing the revenue generated by the university.

4.5.2 Translation of the University's CSF (aims and objectives) into Goals, Measures, Targets and Initiatives

Generally, the university has in its Strategic Plans for both Phases I and Phase II, a good number of objectives, thrusts, key result areas, strategies, and KPIs which are categorized into various PIs (Performance Indicators) depending on the requirement of each department, staff and so on, in order to determine their respective performance.

Moreover, the followings are the 3 major goals of XYU:

- To be the center of excellence for management education.
- To be the leading referral center for every aspect involving management studies.
- To be the best resource center in the area of management studies.

These goals are meant to be achieved through the implementation of the Strategic Plan as embedded in its Action Plans and outlined in the XYU the Strategic Plan and the Action Plans for both Phases I and Phase II respectively. Thus, in the words of participant A, basically, XYU has a clear vision which is "to be an eminent management university" and at the same time, the mission statement is "to educate leaders with scholastic characteristics to serve the global community" and also with a clear motto stated as "Knowledge, Virtue and Service". Thus, in order for the

universiti to make this more practical, it divided these ideas into the four thrusts of strategic plans.

The first thrust is to enhance scholarship and internationalization. The second thrust is the Human Capital development and talent management. The third thrust is to develop holistic student. And the fourth thrust is wealth creation. However, the four thrusts are what the university actually calls the structure of strategic plan which is used as a pillar towards achieving XYUs' vision, mission, objectives, and goals and so on. However, according to participant A, in order for XYU to achieve its vision, mission, objectives and goals, the university has also identified six key result areas as outlined below:

- High impact research, consultation and publication
- Impactful teaching and learning
- High performance human capital
- Conducive campus and learning environment
- High performance students
- Sustainable wealth creation and management

These six key result areas are supported by seven objectives and also the university has twelve strategies and then sixteen KPIs. Generally, the university has a total of 212 PIs (Performance Indicators). That is how the university articulates the big picture of its CSF that is embedded in its mission, vision, objectives, and goals and

so on. Moreover, all these key results are classified into the BSC context, and these 212 PIs are also incorporated into financial, customers, process, and learning and growth perspectives respectively.

4.6 XYU Strategy Map

In the words of informant A, *"The strategy map of XYU can also be viewed on a one page picture. And the strategy map diagram proposed by Kaplan and Norton for HEI is similar to the one of XYU"*.

The mission statement and educational goals are continually linked to the program learning outcome domains. However, in order to realize the vision and mission of XYU, the university has engaged itself in enhancing research activities and education through the development of human capital. Thus, the university intends to produce students who are skilled, competent, research oriented, creative and innovative, highly ethical and morally sound, involved in community engagement, ability to contribute to the society, have in-depth knowledge in related fields and can work independently. Essentially, these educational goals are achieved through the implementation of the Strategic Plan (Action Plans) which is outlined in the XYU's Strategic Plan and the Action Plans for Phase I: 2011-2015 and Phase II: 2016-2020 respectively.

4.7 Chapter Summary

This chapter focused specifically on the findings of the case institution. It demonstrated how XYU strategy plans are related to BSC methodology to reflect the uniqueness of the university. It also highlighted the impact of XYU' KPIs and CSF on its performance. Additionally, this study presented evidence showing XYU's 2018 rank in QS Asia University Rankings and XYU's 2018 rankings among the top 25 universities in Southeast Asia. The next chapter will present the discussion, conclusion and recommendation of the study.

CHAPTER FIVE

DISCUSSION, CONCLUSION AND RECOMMENDATION

5.1 Introduction

This study aims to demonstrate how XYU implement and uses the BSC to enhance and improve its strategic plans and to address the issues facing its strategic management process. This study employed a qualitative case study approach. Thus, XYU has been selected as the case institution since it has been adopting the ideology of BSC to implement its strategic plans, tagged as "strategy plans phase I (2011-2015) and phase II (2016-2020)" respectively. Thus, this chapter discusses the findings with regards to BSC project and relevant extant literature as it relates to the case institution in this study. However, it is quite difficult to relate the results of this study to prior literature because the case institution actually adapted the ideology of the conventional BSC implementation process rather than adopting the model of BSC as originated by Kaplan and Norton. In a nutshell, this chapter attempts to discuss the details of the findings of this study, the conclusion, the limitations and recommendations for future study respectively.

5.2 Discussion

5.2.1 BSC Implementation Process

5.2.2 Informant Experience in KPI Implementation Process from the 2010-till date (i.e. the Processes involved in Implementing BSC in XYU)

The IPQ is a department that is responsible for planning, strategizing, implementing and monitoring of all quality related activities including continual Quality Improvement (CQI). It is tagged as " IPQ drives XYU endless potentials" and the IPQ department also focuses on driving the development of the university 3E governance system (centered on being Efficient, Effective, and Excellent) as well as striving for the realization of the university's strategic plan, especially with regard to its rankings and rating agenda.

Interview findings revealed that, in 2012, during the course of the implementation of the Strategic Plan, the university introduced a performance evaluation system called Strategic Planning Information System which was meant to support its Strategic Plan agenda. The system is essentially being used to monitor every single KPI performance. The system enabled the university to generate reports easily and accordingly. Moreover, this Strategic Planning Information System is actually similar to the conventional BSC especially in terms of monitoring the performance of the institution. Additionally, findings from interview indicate that, starting from 2013 onward, the performance reports were exclusively based on the various

schools in the university. Thus, the reported achievements of the university were based on individual respective school performances.

The objectives of XYU Strategic Plan Phase II: 2016-2020 includes

- To provide cutting edge research, consultation and publication

- To establish effective teaching and learning

- To produce highly capable talent and human capital

- To develop reputable academic programs

- To provide state of the art infrastructure

- To produce holistic, entrepreneurial and balance student development

- And to establish effective and efficient financial management

Analysis of the objectives of XYU Strategic Plan Phase II: 2016-2020 shows that XYU incorporates all the themes that are involved in all the 4 perspectives of BSC, except that it is within the context of the university. Moreover, phase II of the Strategic Plan focuses mainly on "XYU's international agenda, which encompasses QS (Quacquarelli Symonds) Ranking, QS Rating, US News Ranking, UI GreenMetric, Webometrics, and Times Higher Education (THE)". This is in addition to the national agenda, which involves RU, National Higher Educational Blueprint (NHEBP), SETARA and the university's specific agenda. Essentially, all the various schools and other Centre of authority (CoAs) are required to make available their respective operational plans that are derived from the strategic plan so as to ensure the overall success of the Strategic Plan Phase II: 2016-2020.

5.2.3 The Issues involved in the BSC implementation Process in XYU

Basically, the main issues as identified by the informants, which is also consistent with the findings in other studies on BSC implementation issues include, how to get the buy- in of the staff, top management commitment, how to align strategy with the university's vision, mission and strategies etc. (Kaplan and Norton 2004; Dimitropoulos, Kosmas, and Douvis, 2017; Slavica Ljubica, and Jelena, 2017; Ayoup, Omar, and Rahman, 2016). For example, findings by Ayoup et, al., (2016) indicates that by selecting appropriate measures in implementing the BSC, helps in enhancing and improving the strategy alignment of the Government-Link Company (GLC) strategy.

The essence of getting the staff buy-in is actually to make the university staff understands the BSC implementation processes and the needs to ensure that the strategic planning system is well executed. Similarly, studies have indicated that, to get the buy-in of employees is very vital because the employees are regarded as indispensable and integral part of every organizational function as well as the backbone of successful BSC implementation (Kaplan and Norton 1996a; Kaplan and Norton 2006b; Kaplan and Norton 2004; Ayoup, Omar, and Rahman, 2016; Dimitropoulos, Kosmas, and Douvis, 2017; Slavica Ljubica, and Jelena, 2017).

The second critical issue found from the result of the interview is the issue of staff commitment to the university strategic plans. Thus, the biggest challenge was how

to get the commitment from all the various schools, deans and heads of departments and so on. Evidence gathered from the interview also indicates that it is not easy to manage such a big organization like this institution (XY University) which has 14 Deans, a number of big departments to work together and actually deliver results as intended. Similarly, findings by Ferreira, (2017) while employing the qualitative case study approach supported this view, in that "findings suggests that the involvement of top manager and/or executive management is one of the critical success factors of the BSC project". Moreover, according to Kaplan and Norton (2001), the lack of this key element of dedication or commitment on the part of the senior team management to a large extent heavily affects BSC implementation project. Also, Singh, and Arora, (2018) supported this view. Akin to this view is the study by Othman, et al., (2008) on Malaysian organization which revealed some peculiar BSC implementation issues. Thus, one of the issues identified by Othman et al., (2008) regarding BSC implementation system in Malaysia organization is basically lack of support from managers.

Another lingering issue is coordination and communication system flow between top management and the university staff, especially in terms of facilitating and maintaining adequate contact with various schools and departments. Studies have revealed that effective communication the organization's objectives and mission enhance the performance by providing a crystal clear and holistic view of both the short term and long term goals (Liang and Wang, 2010; Zin et al. 2012). Here,

cordiality has shown to pose more threats. Additionally, performance appraisal has
also constituted a lingering issue which needs to be addressed urgently.

Furthermore, as its major objective, XYU "aims to be among the world's top 300
universities in the Quacquarelli Symonds (QS) World University Rankings (WUR)
by 2020", in line with its Phase II Strategic Plan (2016-2020)", which obviously is a
tasking and perhaps an ideal target.

5.2.4 BSC as a "living document" that requires steady and consistent monitoring of Performance after implementation

The interview findings revealed that the case institution has an annual review
system put in place, in addition to a half yearly and quarterly review of its
performance indicators, especially in terms of the PIs and KPIs. Thus, every six
months the management sits down to review how it has been able to achieve each
and every PIs that it has set. However, if there are any major strong reasons for the
management to modify the targets, then it might consider doing it immediately, but
if otherwise it might just have to consider it in its annual review. Hence, this will be
the time frame that it will use the context of accessing the practicality of its targets
for each and every PIs.

5.2.5 The Impact of BSC Implementation on XYU's Performance and its Future Prospects

Informant A expressed an optimistic view regarding the concept of BSC and its associated positive impacts, according to him, the BSC is one of the best modern performance management tools that we have today, even though organizations have to adapt this BSC with some modification so as to reflect the institution's context. Similarly, articles on BSC have corroborated this view by stating that the BSC is one of the most influential contemporary performance management and measurement concept that ties and aligns both short-term strategic actions and long-term strategic goals of institutions (Marr and Schiuma, 2003; Anjomshoae, Hassan, Kunz, Wong, and de Leeuw, 2017). Thus, BSC as a performance management, works well for XYU and hence he said that he is very positive and confident that this university will reach another height in the next five years where the university is targeting to be top 100 in the world. Similarly, interview result indicates that the case institution has a bright future, if the management of the university are able to harness its entire targets effectively, in its strategy implementation, the university will be able to be among the one hundred top-best universities in the world. Despite the fact that the university is not a full-fledged university or comprehensive universities, but basically a social science university that focuses on management related courses.

One of the prominent results of the outcome of the strategic plan which became evident and instrumental, is elevating XYU's position to rank 701+ in the QS World University Rankings and rank 137 in the QS Asia University Rankings in 2016. Also, XYU was recently listed among the top 2.7% of the world best universities. Hence, the university is currently focusing more on 3 core subjects that supposedly will enable it to emerge top best 100 in the world and this subject or departments include; Business and Management Science, Accounting and Finance and the third one are Computing department. Essentially, these are the 3 major departments that the university is targeting for top best 100 in the world. In addition to aiming to emerge as the top 100 in the world, the university is also targeting to be top 20 in Asia, top ten in South-Asia and top 5 in Malaysia before the end of 2020.

With respect to the implication of the university Strategic Plan implementation, the outcome of the BSC practice on performance of the case institution shows that the achievement make sense especially in terms of the competency and attributes expected to be exhibited by the students upon completion of their respective academy programs, which include among others;

- Knowledge of the discipline

- Psychomotor/technical/practical skills

- Communication skills

- Manager and entrepreneurial skills

- Professionalism, ethics, attitudes and values

- A heightened sense of responsibility and leadership skills

- And ultimately, in terms of critical thinking and a scientific approach

And so far, findings from interview conducted indicate that, the respective schools and colleges in the university are doing quite well based on these strategic plans agenda. More so, this has ultimately improved the university's ranking positions and also a lot of other related successes. And one of such obvious achievement today, is the successful AACSB accreditation in the university (in 2016).

5.2.6 The Exceptional Relevance of Non-financial Performance

Consistent with articles on BSC, findings from interview indicates that "the customer is the most important components of the university strategic agenda because XYU is a service provider and off curse the students are its utmost priority and all other stakeholders as well" (Gupta and Zeithaml 2006; Tseng 2010). XYU believes that by ensuring that its customers are happy, it will eventually go a long way to ensure and promote student satisfaction within the context of HEI (Institution of Higher Learning), which eventually improves the university overall ranking position. For example, studies have indicated that one of the accreditation criteria that help to boost student's enrolment in educational institution which eventually results to competitive edge when compared to other comparable institutions, is producing quality graduates (McDevitt, Giapponi, and Solomon,

2008; Chimtengo, Mkandawire, and Hanif, 2017). Findings also show that, basically customer's happiness is dependent on services provided that is why the university management also considers the internal process as another vital component of BSC that requires considerable attention. Thus, the management has to ensure that the internal process is properly put in place using the best technology because according to the informants, a good process will deliver a good result. Hence, in order to have a good process requires a skilled and competent caliber of staff or people that are capable to deliver the best services, and this leads to learning and growth perspective. The university also considers its sustainability, by which its measure sustainability from the financial aspect, so as to operate effectively and efficiently towards the drive for excellence. Essentially, the university financial perspective deals with the income generation, and cost management, hence informant A stresses that, all the four perspectives BSC actually works well within the context of XYU.

5.2.7 The BSC Perspectives Adopted/Adapted by XYU with Regards to the one Proposed by Kaplan and Norton

Consistent with Kaplan and Norton suggestion, findings shows that the university actually adapts the same BSC perspectives, except that it is within the context of XYU. Findings also revealed that the four perspectives of BSC are very much suitable for the university to adapt, since it incorporates the four perspectives of

BSC (Financial, customer, process and learning and growth). Moreover findings show that the university Strategic Plans are; based on the four BSC perspectives.

5.2.8 XYU's Critical Success Factors (CSF)

The critical success factors (CSF) that contribute to the successful implementation of BSC in the case institution was found to be similar with case evidence in Geomotion (Zin, et al. 2012). The evidence revealed that four critical success factors were necessary for BSC implementation to succeed. These factors include; top management commitment, communication, information technology, and organizational culture. Additionally, Singh, and Arora, (2018) supported this view by highlighting that top management support, interdepartmental communication and a good corporate culture serves an antecedent to BSC adoption which plays a significant role in ensuring that BSC implementation succeeds. They concluded by stating that the perception of management cannot be achievable without an adequate support from the top management, in addition to having an effective medium of communication in the organization. Moreover, interview findings show that this CSF mentioned in this study is basically very much emphasized here in XYU with regards to its strategy plans.

The dearth of various studies and the data collected from participants interviewed in this study has revealed that one of the major CSF of implementing a successful BSC

(or Strategic Plans as in this case study), is getting the buy-in of the employees or the management involvement via the efficient and effective communication system (Kaplan & Norton 2004; Dimitropoulos, Kosmas, & Douvis, 2017; Slavica Ljubica, & Jelena, 2017; Ayoup, Omar, & Rahman, 2016). Similarly, management commitment has also shown to be of paramount importance in implementing a successful BSC. For example, as part of XYU's commitment to CQI (Continual Quality Improvement), all relevant policies and procedures are reviewed at least once a year at the University Quality Council (UQC) meeting, and improved upon where necessary.

Furthermore, findings also showed that top management, especially the vice chancellor of XYU has given his full commitment in terms of ensuring that the strategic plan is well executed and implemented. The university Vice-Chancellor is actually the leading figure in determining the strategic direction. At the same time the IPQ is engaged with all levels of communications, and other related activities within the university. The IPQ is also saddled with the responsibility of liaising with the Deans of various schools by making a road show which involves communicating with all the respective schools, college and propagate their strategic plans so as to get the buy-in of all the staff concerned. And at the same time there is what the university call developing the Strategic Plan Information System. This system of technology is what the university used to monitor and communicate strategic plans, which are much better than the one that was used manually before.

Interview result show that the case institution's organizational culture is quite a very complex concept. Although, the university is very much interested in a high performance culture, unlike before which is business as usual, the strategic plan to a certain extent shapes the university culture to become a high performance culture. For example, recently, the management of the university has made it mandatory for every academic staff to publish in a year at least two article in the Scopus journal (besides peer review journal), in order to get promoted.

Organizational culture is so important in the sense that studies such as Park, et al. 2017) included it as one of the most influential perspectives of BSC and his findings revealed that organizational culture and customer management as well as organizational satisfaction drives financial performance. Also, Gibbons and Kaplan, (2015), buttressed that if organizational culture is implemented properly, the internal development of the scorecard helps in building up a new corporate culture that is aligned to the institution's strategy.

5.3 Conclusion

The research paper aimed at understanding and providing insight into how BSC is implemented and XYU's performance. The study employed a qualitative research design and data were collected using an interview with key informants of the case institution and through the review of the university quarterly and annual reports,

organizational structure and the university's webpage as well as its news bulletins. According to Creswell, (2007) and Yin, (1998), the data gathered via interview reflects true information and real life case scenario and that the information collected is directly from the original source which is devoid of any form of bias compared to a questionnaire survey.

This study has revealed some tacit fascinating findings that boarder on the impact of XYU's BSC implementation methodology on its performance. Firstly, consistent with Kaplan and Norton BSC model, findings indicate that the case institution implements the BSC ideology and not the holistic and comprehensive BSC project, by adapting the concept such that it will reflect the unique contextual needs of XYU. Secondly, the study has shown that the implementation of BSC ideology in XYU has a significant impact on its performance in that it helps in improving the case institution's overall university ranking both national and international arena. Also, findings of this study show that the university staff's buy-in or involvement and commitment, as well as communication strategy has significant effects on the case institution's performance. Furthermore, this study was consistent with the findings of Zin, et al. (2012) that identified four critical success factors (top management commitment, communication, information technology, and organizational culture) which they consider as pivotal (i.e. CSF) to successful BSC implementation. Likewise, Singh, and Arora, (2018) findings supported the present study' findings in that they highlighted that top management support,

interdepartmental communication and a good corporate culture plays a significant role in ensuring that BSC implementation succeeds.

5.4 Implications

With regards to the impact of BSC implementation on the performance of the case institution, it enables the management of the university to ascertain both its present and future performance so as to know how to monitor, improve and sustain its position in the university world ranking. The implication of this study also capitalizes on the need for an institution of higher learning such as the case institution to use the BSC and enhance its performance towards improving its rankings and ratings among its counterparts.

Considering the methodology employed in this paper which is qualitative case study approach, it can be said that, it offers potential researcher the means to validate the result of this study using quantitative study.

Overall, the finding of this study is particularly of great interest to both management scholars and practitioners such as university management, academia, non-profit outfit and governmental organizations (NPGOs), and so on.

5.5 Recommendation for Future Study

Future studies may investigate more number of institutions that implement BSC so as to enrich the findings such that the results may be generalized. Also, the present study attempted to make sense of BSC practice and performance in XYU by employing the qualitative case study approach, hence future study may employ the quantitative method to validate the result of the study.

The present study focused on public institution of higher learning, thus future study may conduct similar study in private educational sector.

5.6 Limitation

This study suffers from the limitations that are associated with the case study methodology because data collected and the results of this study are exclusively based on the case institution, hence results may not be generalized due to the fact that other institutions may have their own peculiar BSC implementation processes and management practices as well as challenges. Although, the findings still have value and may serve as a basis of reference to institutions that wants to implement BSC so as to improve their performance, especially institutions that share similar features like the case institution.

Another limitation encountered in the study, is time constraint due to the obvious short period of the program of study coupled with the difficulty of accessing key informants to interview.

In sum, the findings of the study shows that the case institution only practiced BSC implementation ideology rather implementing the holistic framework of BSC so as to make the study easily comparable with prior studies.

5.7 Chapter Summary

This study aimed at demonstrating how XYU implement and uses the BSC to enhance and improve its strategic plans and to address the issues facing its strategic management process. Consistent with Kaplan and Norton BSC model in public sector, findings in this study indicates that the case institution implements the BSC ideology by adapting the concept such that it reflects the unique contextual needs of XYU. This study also found that in implementing the BSC project, the university staff's buy-in and top management commitment, as well as communication strategy has significant effects on the case institution's performance. Furthermore, this study was consistent with the findings of Zin, Sulaiman, Ramli, and Nawawi, (2012) that identified four critical success factors (top management commitment, communication, information technology, and organizational culture) which they consider as pivotal (i.e. CSF) to successful BSC implementation.

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Appendix: Interview Schedule

The Implementation of BSC and its Impact on Performance: Case of XYU

Time/Date: 3:35-4:10   21/12/16 (Wednesday) – First interview in IPQ

Time/Date: 11:30-11:45   17/01/17   - Second interview in TISSA

The objective of this research is to find out the implementation processes of BSC and its impact on performance in XYU (and to also access how the quality of services provided could be improved).

1. KPI implementation process from the 2010-till date (i.e. the processes involved in implementing BSC in XYU)
2. How you developed the planning process
3. Your role, responsibility and experience in the implementation process
4. The perspectives of the BSC adopted by XYU whether is exactly the same with the one proposed by Kaplan and Norton
5. The issues involved in the implementation of BSC
6. The impacts on performance
7. What is the critical success factors (CFS) i.e. what are the factors that contribute to the successful implementation of BSC e.g. Case evidence in Geomotion indicates that four critical factors are found to be the critical success factors in the successful implementation of BSC. These factors which consist of (1) top management commitment, (2) communication, (3) information technology, and (4) organizational culture.
8. How do you translate the university's aims and objectives into goals and measures? (I.e. objectives, measures, targets, initiatives).
9. What or how does the strategy map of the university looks like (please annotate with strategy map diagram)
10. How do you link performance measurement and the strategies you have put in place towards achieving the mission and vision of the university (strategy map).
11. The BSC is a "living document" that requires regular revision of objectives, measures, and initiative. How often do you do that?
12. In a business oriented organization the financial perspective is considered more important in contrast to the educational institution where customer perspective is regarded more. What are the measures put in place to ensure customer/stakeholder satisfaction?
13. Having said all these, where do you see XYU going in the future or does the BSC implementation indicate any positive impact on its performance towards improving the university institutional ranking?
14. Who can you possibly suggest to me that I can equally interview on the same topic?