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UNIVERSITY PERFORMANCE MEASUREMENT USING THE BALANCED SCORECARD METHOD – SPECIAL FOCUS TO THE LEARNING AND GROWTH PERSPECTIVE

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ABSTRACT

The performance measurement is important aspect within the higher education system in Sri Lankan and all over the world. When considering education, quality of educational service and stakeholder satisfaction can be taken as more important. Most of the performance measurement systems are fails to address and consider the entire stakeholder needs after considering the importance and contributions of all stakeholders to the organization. Robert Kaplan and David Norton (1992) present the Balanced Scorecard (BSC) is widely used method to improve on an organizations performance. It is a management tool that translates an organization's mission and strategy into a comprehensive set of performance measure that provide a framework for strategic management and measurement system. In this paper with consideration of BSC strength in strategic evaluation, it is used for analyzing the Management Faculties in Sri Lankan Universities and study based on the 11 universities out of 15 universities with selecting of 46 departments. The data collection through the questioner and it consist of 28 questions relating to the Learning and Growth Perspective as well as Mission and Strategies in universities and analysis done through the SPSS statistical package. In today's knowledge based economy and dynamic environment, it is essential for universities as the center of education, knowledge creation and knowledge worker involvement. The findings could be used in developing strategic plans for the management faculties in each universities and encourage to achieving organizational objectives and creating highly performed academic and research centered organization through the Learning and Growth Perspective. The results of correlation analysis that the: coefficient between Learning and Growth Perspective has a significant positive influence on the Mission and Strategies.

KEYWORDS

Balanced Scorecard (BSC), Learning and Growth Perspective (LGP), Mission and Strategies (MS)

1. INTRODUCTION

A new approach to strategic management was developed in the early 1990's by Drs. Robert Kaplan (Harvard Business School) and David Norton. They named this system the 'Balanced Scorecard'(BSC). Recognizing some of the weaknesses of previous management approaches, the BSC provides a comprehensive methodology as to what organizations should measure in order to 'Balance' the each organizational perspective.

The BSC retains traditional financial measures. But financial measures tell the story of past events, an adequate story for industrial age organizations for which investments in long-term capabilities and customer relationships were not critical for success. These financial measures are inadequate, however, for guiding and evaluating the journey that information age organizations must make to create future value through investment in customers, suppliers, employees, processes, technology, and innovation. The BSC suggests to reviewing of organization from four perspectives, to develop metrics, collect data and analyze it relation to each of these perspectives (Givens, 2000).

The development of the BSC can be broken down into three distinct generations (Cobbold and Lawrie, 2002). The 1st generation BSC was initially described as a simple one with four perspectives. In this generation, Kaplan and Norton primarily focused on the selection of a limited number of measures in each perspective (Kaplan and Norton, 1992). The concept of strategic objectives and causality was highlighted in the 2nd generation BSC. In this generation, the BSC was described as an element of a strategic management system (Kaplan and Norton, 1996). The concept of the 'strategy map' was also introduced in this generation (Kaplan and Norton, 2001). The concept of the destination statement was introduced in the 3rd generation BSC. The BSC describes the consequences of implementing the strategic objectives at a particular future date (Cobbold and Lawrie, 2002). It assists in the process of selecting strategic objectives, the design of causality between those objectives, and the setting of the targets.

This study mainly connected that the university performance measurement using the BSC concept with emphasis on the LGP and it apply to the management faculties performance measurement. In Sri Lankan context there were no proper mechanisms to evaluate academic performance. The framework proposed was based on an extensive review of the literature pertaining to BSC and performance evaluation in the management faculties in Sri Lankan universities. The framework is therefore able to elicit elements and factors relating to the use BSC to enhance performance evaluation process in management faculties. The results of study conducted indicate that the factors posed in the questionnaire have content validity as they high alpha and therefore, well received.

2. LITERATURE REVIEW

2.1 OVERVIEW OF THE ORGANIZATIONAL PERFORMANCE

The BSC is a widely used method to diagnose and improve on an organization's performance. It is a management tool that translates an organization's mission and strategy into a comprehensive set of performance measures that provide a framework for a strategic management and measurement system. Developed by Robert Kaplan and David Norton in 1992 (Kaplan and Norton, 1992), the BSC methodology is a comprehensive approach that analyses an organization's overall performance from four perspectives: Financial, Customer, Internal Business Processes, and Learning and Growth. As a structure, the BSC cascades an organization's mission and strategies into objectives, measures, targets and initiatives within each perspective. Links are established between each perspective in the BSC to represent causal relationships. For example, improvement in learning and growth may lead to better internal business processes, resulting in customer satisfaction, which in turn, leads to good financial performance.

The concept of applying the BSC to a university is increasingly popular among researchers. There are many studies related to such application, including the uses of the BSC for university management (Stewart and Carpenter-Hubin, 2000; Lawrence and Sharma, 2002; Ruben, 1999), for academic departments (Haddad, 1999; Bailey et al., 1999; Chang and Chow, 1999), for university research (Pursglove and Simpson, 2000), for university teaching (Southern, 2002), and for internal service providers in a university (Purslove, 2002). Not only is the concept of the BSC widely praised among academic researchers, but it is also being increasingly applied in universities.

2.2 STRATEGIC EVALUATION IN HIGHER EDUCATION INSTITUTIONS

The higher education sector is one area of the public sector where the introduction of the performance measurement (PM) poses dilemmas (Ulrich, 2006). Even though human resources are the most valuable asset of higher education institutions, many universities and colleges have established procedures and rules for the administration of personnel, however not for 'managing' their human resources (Shelley, 1999). There are various reasons for the restricted presence of HRM in higher education institutions. Higher education institutions are being described as loosely coupled systems (Weick, 1976) or organized anarchies (Cohen and March, 1974) with weak regulation and control mechanisms: indicators which predict low PM impact. On the other hand, the last decade we have seen a growing institutional autonomy and so higher education institutions are given more and more responsibility for managing their employees. Moreover, PM

principles in higher education institutions encounter important implications for the management of these organizations and have certainly changed the internal management of the higher education institutions and the role and everyday existence of the academic manager in far-reaching ways (Deem, 2004).

2.3 BSC IN PERFORMANCE EVALUATION

Organizational performance is always measured in the minds of stakeholders. The mental measurement may be informal or formal by customers, employees or other stakeholders. For example, in the university /faculty level students have opinions about the teaching effectiveness of their teachers and faculty has perceptions about the instructional effectiveness of their peers. Every person's work and every organization's output are measured somehow, someway, by someone. The biggest problem for many people and organizations is that they do not know or understand how their performance is measured, and because they do not understand how they are measured, they do not understand the outcome of their work, how to improve, or how to stay competitive in the future.

The BSC, used as a strategic management system, will accomplish the following critical management processes: (Kaplan and Norton, 1996)

1. Clarify and translate vision and strategy
2. Communicate and link strategic objectives and measures
3. Plan, set targets, and align strategic initiatives
4. Enhance strategic feedback and learning.

2.4 THE LEARNING AND GROWTH PERSPECTIVE (LGP)

This perspective of the balanced scorecard addresses the organization's ability to sustain high performance levels over time. Here it is examine the more subjective factors that contribute to high performance, such as workplace climate, employee morale, skill alignment, professional development strategies, quality of planning, quality assurance and effective use of technology (the University of California, business areas increasingly recognize the value of assessing these factors as they contribute to business unit or department performance).

The BSC has proven effective in resolving the inability of traditional management systems to link long-term strategy to short-term actions. Most importantly, performance measures are helping us establish and support a continuous process of self-evaluation and correction at all levels of the organization.

2.5 MISSION AND STRATEGIES (MS)

According to the various deployments of BSC mentioned in strategic management of education sector, in this study BSC is used for the phase of strategic analysis in strategic planning. *Vidyasagar University Journal of Commerce* 61 addresses the reporting and analysis needs of executives, managers and staff through all levels of an organization, as well as vendors, suppliers and partners. There are a number of performance measurement tools, which could be clubbed into two broad groups like i) Traditional measures and ii) Non - traditional measures. Traditional measures which indicate the financial strengths, weaknesses, opportunities and threats are Return on Investment (ROI), Residual Income (RI), Earning per Share (EPS), Dividend Yield, Price Earning Ratio, Growth in Sales, Market Capitalization etc. But it is found that some users of financial statements are interested on non-financial performances of the corporate bodies beside financial performances. In such cases some non-traditional measurement tools are to be used like Economic Value Added, Balanced Scorecard etc.

2.6 UNIVERSITY PERFORMANCE EVALUATION

Under the performance evaluation system, mainly consider the exiting performance system, knowledge of the BSC, need for new evaluation system and need for awareness of BSC.

3. STATEMENT OF THE PROBLEM

Many higher education institutions are trying to do stakeholders expectations. When attempting to implement their strategies, they give students only limited description of what they should do and why those tasks are important. Without clear and more detailed information, it's no wonder that many universities failed in executing their strategies.

The universities were mainly focused on the academic centered activities; such as teaching and learning process, academic and non academic development, student and other related party satisfactions and financial activities. Within the traditional evaluation techniques were concentrated only the financial related aspects and those were suitable for the profit making organizations. So that there were no good performances evaluation methods can be applied the universities or faculties other than the financial tools. In this connection, the BSC model is the suitable model to evaluate faculties as well as universities strategic evaluation including financial and non financial activities. In addition to BSC is a well recognized strategic management and performance evaluation technique and it is proved that by applying this management technique, higher education institutions can improve its efficiency.

Therefore, the research is aimed at performance evaluating in the Management Faculties in Sri Lankan Universities. Accordingly, the research problem is defined as,

'How does the concept of Balanced Scorecard can use as a University Performance Measurement of the Management Faculties in Sri Lankan Universities' with emphasis on the LGP?

4. METHODOLOGY

The current study used a correlation research design in order to explore relationship between LGP and MS. The populations of this study were head of the Departments in Management Faculties in Sri Lankan Universities. The sample was selected from 46 departments under Management Faculties in Sri Lankan universities.

One questionnaire was used to collect the data. The questionnaire which was prepared for the head of the department measures the all perspectives and knowledge of the BSC. Five point Likert scale was used as the scaling method to measure all the variables. The measurement scale for independent and dependent variables were interval.

In this study the descriptive statistics was used for the univariate analysis and inferential statistics was used for the bivariate analysis.

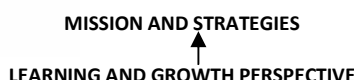
4.1 OBJECTIVES OF THE STUDY

1. To evaluate the relationship between Learning and Growth Perspective (LGP) with Mission and Strategies (MS).
2. To identify whether perception level of the management staff in the Management Faculties in Sri Lankan Universities on the BSC.

4.2 HYPOTHESIS

- H1. The Learning and Growth Perspective (LGP) has a positive influence on the Mission and Strategies (MS).
- H2. Employees at management level in Management Faculties in Sri Lankan Universities are knowledgeable of the BSC.

4.3 CONCEPTUALIZED MODEL



4.4 OPERATIONALIZATION OF LGP

Based on the literature different dimensions of LGP can be identified.

- a) Quality Assurance
- b) Quality of Planning
- c) Quality of Academic Staff Development
- d) Quality of Management Staff and Teamwork

4.4.1 QUALITY ASSURANCE

The components in the quality assurance are satisfied with level of the department quality assurance/ received grades and completed the curriculum revisions within last years.

4.4.2 QUALITY OF PLANNING

Introduced new courses incorporating with new opportunities in the department, new plans/projects that follow the university to overall development, each academics and academics supportive activities are planning before starting the academic years and unavoidable circumstances within academic calendar including the quality of planning.

4.4.3 QUALITY OF ACADEMIC STAFF DEVELOPMENT

These are the including components to quality of academic staff development; Papers presenting to the conference, facilities and chances are provides to academic staff, teaching innovation projects conducted by staff development centre (Workshop, conferences, seminars), education development activities organized by the faculty or department. (Public lectures organized, academic exhibitions), department publications. (Books, Journals, and Magazines etc.), the organizations (universities or other entities) are involved in joint or a collaborative activity, the levels of department human resources development., Reading PhDs and Masters, process of academic internal promotions system.

4.4.4 QUALITY OF MANAGEMENT STAFF AND TEAMWORK

University or faculty conducting sufficient workshop to increase workers job related skills and knowledge, process of management staff internal promotions system, develop ways to solve problems and quality of management staff development.

4.5 OPERATIONALIZATION OF MS

For the purpose of this study, the following dimension was selected.

1. Mission, Objectives and Strategies

4.6 DEFINITION OF VARIABLES AND MEASUREMENTS

In order to measure the BSC perspectives for the departments under the management faculties, according to the hypotheses and study consist of twenty eight (28) questions. Statements formulated on a 5 point Likert scale were similarly evaluated and a mark assigned according to the degree of sophistication of the operational activity.

4.7 SAMPLE

This study is limited to Management Faculties (Rajarata University of Sri Lanka, Wayamba University of Sri Lanka, Ruhunu University, Kelaniya University, Jaffna University, Colombo University, Sri Jayawardenapura University, Eastern and South Eastern University, Vavuniya Campus and Sabaragamuwa University) of eleven universities out of Fifteen (15) universities therefore generalization of the finding may have a limited value.

5. REASERACH FINDINGS**5.1 SAMPLE COMPOSITION AND RESPONSE RATE**

There are 31 higher educational institutes comes under University Grant Commission of Sri Lanka (UGC). As mentioned earlier total no of universities in Sri Lanka were fifteen (15) and selected sample sizes were eleven (11) universities. The University of Moratuwa, University of Peradeniya and University of the Visual and Performing Arts have not taken in to consideration because they have not conducting management faculties. The Uva Wellassa University not taken into consideration because as per questionere, under customer perspective there was a dimension call quality of graduate. It mainly consider data related to pass out students from the management faculty. But in Uva Wellassa University there were no pass out students (senior students in the third year in their academic programme).

Fourty six (46) departments selected for this and response rate were thirty nine (39) departments from each universities. The overall response rate is 84.78%. Most of the universities response rate reached to 100% except University of Colombo, University of Sri Jayewardenepura and Sabaragamuwa University of Sri Lanka. The University of Sri Jayewardenepura has recorded 63.64 %. (Response 07 departments out of 11)

5.2 RELIABILITY

An exploratory study to test the reliability of the instrument of the proposed BSC framework in Sri Lankan Universities was conducted. This study was based on 39 departments in Management Faculties in each University out of 46 departments. The internal consistency was measured using the Cronbach's alpha coefficient (Cronbach, 1990) to test separately all the items of each criterion. Table 5.1 displays the result that consists of the reliability values. The alpha values range from 0.723 to 0.840 indicating that all scales are acceptable. All factors reflect values greater than 0.7 which can be suggested as being adequate for testing the reliability of the criteria.

TABLE 5.1 - INTERNAL RELIABILITY OF THE PERFORMANCE INDICATORS IN SRI LANKAN UNIVERSITIES

Performance Indicators Criterion	Reliability
Learning and Growth Perspectives	0.879
Quality Assurance	0.727
Quality of Planning	0.713
Quality of Academic Staff Development	0.840
Quality of Management staff Development	0.725
Mission and Strategies	0.723
Mission and Strategies	0.723

5.3 UNIVERIAATE ANALYSIS**5.3.1 LEARNING AND GROWTH PERSPECTIVE (LGP)**

The LGP of the BSC is important aspect relate each others. If university education is to remain relevant in a changed and changing their environment.

The quality assurance, quality of planning, staff development and management staff development were included the dimensions of learning and growth variable. Also it measures the importance of the LGP to entire university performance.

TABLE 5.2 - MEAN AND STANDARD DEVIATION ON EACH DIMENSION IN THE LGP

Performance Indicators Criterion	Mean	S.D
Learning and Growth Perspectives	3.7115	0.54585
Quality Assurance	3.6581	0.98968
Quality of Planning	3.9231	0.70514
Quality of Academic Staff Development	3.7550	0.59080
Quality of Management staff Development	3.4423	0.75972

As per table 5.2, taken as a whole the overall mean and standard deviation from the analysis were representing the 3.7115 and 0.54585 respectively. According to the each dimension, the highest mean value represented by the quality of planning the mean value was 3.9231 and the lowest value in the quality of management staff development it was 3.4423. The new courses incorporated, new plans/ projects, academic activities and making provisions on unavoidable circumstances are included in Quality of Planning dimension.

The highest mean value represented in university of Jaffna, it was 4.60 and the lowest value in University of South Eastern, it was 3.3333. The calculated mean values on each dimension under LGP in University of Jaffna are as follows.

TABLE 5.3 - MEAN VALUES ON EACH DIMENSION IN THE LGP – UNIVERSITY OF JAFFNA

Performance Indicators Criterion	Mean
Quality Assurance	4.5000
Quality of Planning	5.0000
Quality of Academic Staff Development	4.3889
Quality of Management staff Development	4.7500

The ANOVA statistics there were no difference between LGP in each university. ($F = 2.068$, $P = 0.064$)

5.3.2 MISSION AND STRATEGIES (MS)

This perspective was used to identify critical process in achieving objectives. These objectives include both faculty and university level mission, work priorities based on the mission and strategies develop to achieving said mission. The calculated Mean values and S.D are given below.

TABLE 5.4 - MEAN AND STANDARD DEVIATION ON MS

Name of the question	Mean	S.D
Mission and Objectives	4.5128	0.55592
Work Priorities	4.0000	0.97333
Department Strategies	4.1026	0.88243

Table 5.4 indicates the measures that heads of the departments in eleven (11) universities to consider how their departments have perceived mission, objectives and strategies. Also it measures the importance of the MP to entire university performance.

5.4 BIVARIATE ANALYSIS

The Bivariate Correlations procedure computes Pearson's correlation coefficient. Correlations measure how variables or rank orders were related. Pearson's correlation coefficient measure of linear association with two variables can be perfectly related.

Under this section, by using the Pearson's correlation coefficient evaluated linear association with two variables according to designed conceptual framework, in addition to relationships between dimensions included each variable.

5.4.1 RELATIONSHIP BETWEEN LGP AND MS

The hypothesis in this study the coefficient between LGP and the MS is $r = 0.571$ (p value < 0.01) which means that the LGP has a positive influence on the MS. Therefore, hypothesis H1 is supported. (Table 5.5)

TABLE – 5.5 RELATIONSHIPS BETWEEN LGP AND MS

	Mission Perspective
LGP	0.571

The highest relationship recorded between Quality of Academic Staff Development and MS ($r = 0.582$, p value < 0.01). Also there were lowest relationship between Quality Assurance and MS ($r = 0.253$, p value < 0.01). Other relationship mention in table 5.6 were $r = 0.491$ and $r = 0.330$.

TABLE - 5.6 RELATIONSHIP BETWEEN KEY DIMENSIONS OF LGP AND MS

Dimensions	Mission Perspective
Quality Assurance	0.253
Quality of Planning	0.491(**)
Quality of Academic Staff Development	0.582(**)
Quality of Management Staff and Teamwork	0.330(*)

* Correlation is significant at the 0.05 level (2-tailed).

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

5.4.2 THE PERCEPTION OF THE MANAGEMENT LEVEL IN MANAGEMENT FACULTIES IN SRI LANKAN UNIVERSITIES

According to the table 5.7 given below the management staff in the management faculties; are perceived only 15.4% of the BSC model, so that we can reject the H2.

TABLE - 5.7 PERCEPTION LEVEL OF THE BSC

Topic	Questionnaire Results
Knowledge of the concept of the Balanced Scorecard	15.4% Know it very well 41.0% Know only part of it. 43.6% Do not know what it is

6. CONCLUSION & RECOMMENDATION

6.1 CONCLUSION

The BSC of Kaplan and Norton is a useful framework for strategic evaluation in the management faculties in Sri Lankan universities. Each faculty in university must design a faculty BSC framework in the light of its own stages of development.

The framework proposed was based on an extensive review of the literature pertaining to BSC and strategic evaluation in the management faculties in Sri Lankan universities. The framework is therefore able to elicit elements and factors relating to the use BSC to enhance strategic evaluation in management faculties. The result of study conducted indicates that the factors posed in the questionnaire have content validity as they high alpha and therefore, well received. It indicates a strong reason to believe that the variables chosen for this study are appropriate. The study found that the management faculties in Sri Lankan Universities in strategic evaluation use performance indicators. The head of the departments believe that these indicators are used by their departments as well as overall faculty for strategic evaluation and are key variables for the enhancement of the performance system of their universities.

Heads of the each department under Management faculties surveyed, indicated that they were reasonably positive about benefits of the BSC for the education environment. In most causes, the heads of the departments agreed with the measures that were provided. It is an indication that it would be meaningful to include these goals and measure in the construction of an effective BSC for a strategic evaluation in the management faculties.

The methodology, and collection and analysis of data should be transparent and the selection of indicators must have scientific approach, reliability and validity. A performance system should emphasis on all educational process (LGP: quality assurance, quality of planning, quality of academic staff development and quality of management staff and teamwork.) and infrastructure and categorize indicators to inputs, processes, outputs and outcomes.

The Employees at management level in management faculties are knowledgeable of the BSC and its direction and purpose of the organization. Through the analysis part, measure the perception of the management staff (department heads) of the BSC concept and its applications. Most of them were not familiar with the term of BSC and suggested that they need awareness programme according to the BSC applications. Under different research conducted by the overseas researches related to the HEI this percentage was differ from their research findings, because they were very familiar the term of BSC. According to the past research this percentage was around 12%.

Most of the universities give priority to research and other academic related activities. (Learning and Growth Perspective: academic and management staff development), quality assurance activities, planning; According to the overall mean values showed in learning and growth is 3.7115.

6.2 RECOMMENDATION

The effectiveness of the higher education sector can be defined generally by, the degree to which the goals and objectives specified in higher education policies, plans, projects and programs are achieved to the satisfaction of the stakeholders. The ultimate objective of improving higher education effectiveness is the overall improvement in specifically the nation's human capital and generally, in national development while making the most efficient use of resources.

For application in the public universities, in order to improve the effectiveness of service delivery system for improved graduate employability rate, initiatives should be promoted to ensure that graduate gets jobs when they completed their studies in the public universities. The literature has highlighted that the most important strategic goals for an institution of higher education are academic excellence, service excellence, managerial enrolment growth, strategic partnership, organizational development, and cost effectiveness and balance budget. The achieving particular goals each universities should identify their program and procedures that are needed to develop to meet these requirements.

This study mainly connected that the BSC use as a strategic instrument to evaluation of the management faculties performance. In Sri Lankan context were no proper mechanism for evaluate academic performance activities run by the each universities. Also the performance methods including BSC, recorded the very poor (H2). For overcoming this, suggesting recommendation is to implementing BSC process with following steps (California Performance Management Process), should be reviewed periodically with necessary amendments and conduct awareness programme on strategic evaluation.

7. LIMITATION OF THE STUDY

1. All higher educational institutes (31) were not taken in to consideration. This study is limited to eleven (11) universities out of fifteen (15) universities and there management faculties therefore generalization of the finding may have a limited value.
2. Most of the employees (department head) disclosed the facts and information under busy in their work conditions.
3. Even if there is a possibility of testing the BSC technique, isolating the results of such an application well prove difficult as the application cannot be done in a control environment.
4. Regarding the data collection, the numbers of questionnaires were not respondents (39 respondents out of 46 – 85%). The small sample size might cause a deviation in research assumptions; therefore it cannot represent the whole. Consequently, I suggest that researches conduct more comprehensive investigation in the future in order to obtain more accurate results.

8. FURTHER RESERACH

This study is limited to management faculties. The university or other similar institution there were several functions and operations, in addition to there were many supporting services which included in the process, such as library, student services, establishment unit, maintenance, medical centers, physical education, computer center., English language unit, carries guidance, cultural center, examination unit, audit branch, postal unit, payment branch, supply branch, each faculty functions ,other than the registrar and vice chancellor office activities. In the hierarchy on university, academic as well as nonacademic activities were carried out and these were covered all university activities, in future there will be a approach to conducted research on each faculty level as well as corporate level to evaluate the performance in university.

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