



**A Proposed Framework Illustrating the Efficiency of Using the Balanced Scorecard to Improve the Quality of Local Government Services
A Case Study of Tolga Municipality**

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Abstract:

This research aims to shed light on the Balanced Scorecard and its effectiveness in improving service quality. To achieve the research objectives, which include determining the municipalities' ability to implement the Balanced Scorecard and assessing its effectiveness in enhancing the quality of services using the Balanced Scorecard model, the researchers designed a questionnaire consisting of 38 statements distributed to a random sample of employees from Toulké Municipality. The sample size consisted of 100 employees, from which the researchers collected 85 valid questionnaires for statistical analysis.

After processing the data using the statistical software SPSS version 22, the researchers arrived at several key findings. Among the most prominent is that the implementation of the Balanced Scorecard in Toulké Municipality contributes to improving the quality of its services.

Furthermore, the research provides recommendations aimed at enhancing the quality of services provided by municipalities as a local administrative body.

Keywords: Balanced Scorecard, Service Quality, Reliability, Responsiveness, Empathy, Assurance, Municipality

- Introduction

Recently, there has been an increasing interest in the Balanced Scorecard, as it has gained wide attention from researchers and businesspeople. Its application has also been successful, transforming it from a mere management tool to a comprehensive system for strategic management. The use of the Balanced Scorecard contributes to measuring the strategic performance of an organization and goes beyond that by helping to formulate the organization's strategies and translating them into strategic objectives. These objectives are then translated into strategic measures that enable the monitoring and evaluation of the strategy.

What sets this tool apart is that it does not solely focus on financial measurement, as was prevalent in traditional measurement systems. Instead, it extends to achieve balance by focusing on measuring four key dimensions in the organization: the financial dimension, the customer dimension, the internal process dimension, and the learning and growth dimension. This helps the organization avoid the mistake of solely focusing on financial aspects.

In parallel with the success of using this tool in profit-oriented economic institutions, this study sheds light on an important aspect of the Balanced Scorecard, which is highlighting its effectiveness in public service institutions, represented by local government bodies. It also highlights its role in improving the quality of services provided by these bodies, with a focus on

addressing the following problem: To what extent does the application of the Balanced Scorecard contribute to improving the quality of services provided by the local government?

- **Study hypotheses:**

➤ The main hypothesis of the study is that the application of the Balanced Scorecard contributes to improving the quality of services provided by the municipality of Toulka.

This main hypothesis gave rise to four sub-hypotheses:

- The application of the Balanced Scorecard contributes to improving the reliability of the municipality of Toulka.
- The application of the Balanced Scorecard contributes to improving the responsiveness of the municipality of Toulka.
- The application of the Balanced Scorecard contributes to improving the empathy of the municipality of Toulka.
- The application of the Balanced Scorecard contributes to improving the security of the municipality of Toulka.

- **Importance of the Study:**

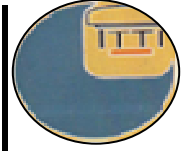
The importance of the study stems from the following considerations:

- ✓ The importance of this study stems from the importance of the services sector, specifically the services provided by local governments (districts, municipalities, etc.). Given the role that these governments play in serving citizens, it is important to highlight how these government agencies can improve the quality of their services by adopting the balanced scorecard approach.
- ✓ The importance of this study is also evident from the balanced scorecard approach itself, as it is considered one of the most important modern management approaches in evaluation. It includes financial and non-financial dimensions that contribute to measuring the extent to which local governments (municipalities) perform the required services and functions, and achieve their goals while rationalizing the costs of these services, so that they are within the budgets and resources of these entities.
- ✓ Highlighting the importance of improving and developing the reality of the quality of municipal services using the balanced performance model.
- ✓ This study will help to direct the attention of decision-making centers in the institution under study to the need to apply contemporary concepts in developing its services, as they are comprehensive and objective, in addition to being able to identify the strengths and weaknesses in providing their services.

- **Objectives of the Study:**

In light of the research problem, the objectives sought to be addressed are as follows:

- To determine the extent to which the municipality under study is able to implement the balanced scorecard.
- To determine the level of effectiveness of the municipality under study in improving the quality of its services.
- To determine the relative importance of the four dimensions of the quality of services provided by the municipality under study.
- To measure and analyze the nature of the relationship and the type of impact between the application of the balanced scorecard model and the quality of service provided by the municipality under study in its four dimensions (responsiveness, reliability, security, and empathy).
- To present a proposed framework for balanced scorecard indicators that reflect the vision and objectives of the municipality under study and how it provides services.



- To provide the necessary recommendations to improve the reality of the quality of services provided by the municipality under study, by strengthening the positive aspects and working to correct the negative aspects that were revealed by the results of the field study.
- To determine the benefits arising from the application of the balanced scorecard in the municipality under study.

- **Limitations of the Study:**

The limitations of the study are as follows:

- The study was limited to a sample of citizens in the municipality under study.
- The study was limited to the four dimensions of service quality (responsiveness, reliability, security, and empathy).
- The study was limited to the application of the balanced scorecard approach to the four dimensions of service quality.
- The field study for this research was conducted during the academic year 2021/2022.

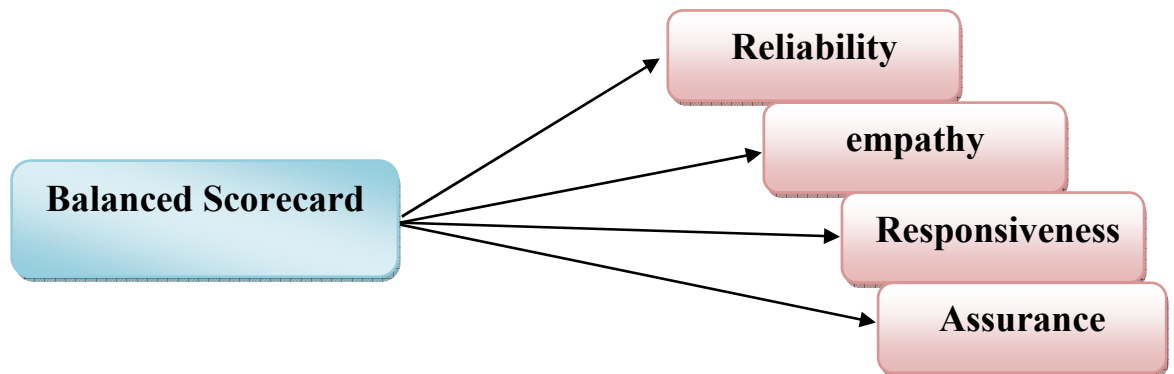
- **Study Model:**

To facilitate the review of the components and the research path and the logical connection between its contents and sequence, Figure 1 illustrates this. Therefore, the researchers aim to subject the model to hypothetical testing between the variables under investigation, based on the study's hypotheses.

Study Model Variables: The model consists of two types of variables:

- ✓ Independent Variable: The independent variable in the study is the Balanced Scorecard, as an independent variable influencing the dependent variable.
- ✓ Dependent Variable: The dependent variable in the study is the quality of services with its four dimensions (reliability, empathy, responsiveness, and assurance).

Figure Number (1): The Hypothetical Model of the Study.



Source: Prepared by the researchers based on previous studies.

- **First: The Theoretical Framework of the Study.**

1- Balanced Scorecard:

- **Concept of the Balanced Scorecard:**

The terminology used to describe the Balanced Scorecard varies. Some call it the Balanced Achievement Card, the Balanced Target Card, the Balanced Score Sheet, the Balanced Evaluation Card, the Supervisory Leadership Table, and below are some definitions that can be attributed to the Balanced Scorecard¹.

The Balanced Scorecard is defined as "an administrative system aimed at assisting the organization in translating its vision and strategy into a set of interconnected strategic objectives and measurements"².

It is also defined as: "A model that presents various methods for managing the organization to achieve satisfactory returns through making strategic decisions that take into account the effects reflected on both the financial, customer, process, internal, and individual learning perspectives. Analyzing and measuring the performance of these dimensions depends on the analysis and diagnosis of financial and non-financial performance measures for short and long-term objectives"³.

Additionally, it is defined as "a concept that helps translate strategy into actionable work. It starts with the organization's vision and strategy, identifies critical success factors, and organizes the measures that help set a goal and measure it. The Balanced Scorecard indicates how to create balance from multiple selected factors that reflect the business strategy, such as balancing short and long-term, financial and non-financial metrics, and guidance and reference indicators, as well as internal and external performance aspects."

- **Features of the Balanced Scorecard:**

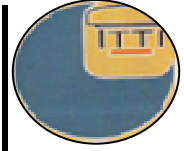
The Balanced Scorecard has many advantages, including⁴:

- ✓ It links the measures in the Balanced Scorecard with a series of causal relationships that interact and integrate with each other.
- ✓ It views the organization through four dimensions:
 - How we look to shareholders.
 - How customers see us.
 - What we must excel at.
 - Can we continue to improve and create value for the organization.
- ✓ It provides comprehensive insight into the organization's operations.
- ✓ It aligns the organization's goals with sub-goals of the strategy.
- ✓ It achieves performance review, learning, and continuous improvement.
- ✓ It ensures sustainability in improving the organization's operational processes.
- ✓ It facilitates and improves the flow of information, delivery, and understanding of work objectives at all levels within the organization.
- ✓ It enhances traditional control and accounting systems by introducing non-financial measures⁵.

- **Importance of the Balanced Scorecard:**

The importance of the Balanced Scorecard lies in⁶:

- Acting as the cornerstone for the current and future success of the organization by reflecting on traditional financial measures, which report on past events, and not indicating how to improve future performance.



- Addressing the deficiency in traditional management systems, meaning it addresses the shortcomings of these systems in connecting the long-term strategic direction of the organization with its short-term actions and activities.
- Enabling the scientific diagnosis and identification of new areas in which the organization should excel to achieve consumer and organizational goals.
- Clarifying the strategic vision, improving performance, setting objectives, and providing feedback loops.

Additionally, the importance of the Balanced Scorecard is highlighted in⁷:

- ✓ Designing the institutional strategy within a standardized and defined framework.
- ✓ Educating managers about the importance of non-financial performance measurement tools, as the focus has traditionally been on financial measures.
- ✓ Activating and promoting strategic measurement methods at various managerial and functional levels within the organization to achieve optimal objectives.

- **Dimensions of the Balanced Scorecard:**

The Balanced Scorecard consists of four dimensions, with performance objectives and indicators distributed among them. These dimensions are interrelated and affect each other. They can be described as follows:

- ❖ **Financial Dimension:** This dimension contains pure financial goals such as return on investment, product costs, profitability, and cash flow. It is used to measure various financial ratios and figures, as well as some important financial figures at times, such as cash flow during financial constraints. For non-profit organizations, the importance of this dimension lies in ensuring the organization's continued activity by maintaining sufficient resources and improving its image to its beneficiaries⁸.
- ❖ **Customer Dimension:** This dimension focuses on specific objectives such as customer satisfaction and retention, market share, and organizational profitability. The organization must determine a set of measures (indicators) such as delivery time, defect rates, and customer satisfaction estimates to track the goals of this dimension. For non-profit organizations, the importance of this dimension arises from the fact that non-profit organizations strive to achieve the highest level of customer satisfaction. Satisfaction levels affect the organization's ability to attract new customers and retain existing ones⁹.
- ❖ **After Internal Operations:** Internal operations represent the organization's ability to transform inputs into outputs at minimal costs by identifying non-value-added processes and activities and making improvements that meet customer needs. This dimension helps the organization identify the processes that must be mastered to deliver value to the customer. The goal of this dimension is to identify the human capital, information systems, and organizational climate necessary to support and create value in internal operations¹⁰.
- ❖ **Learning and Growth Dimension:** This dimension stems from the idea that to achieve the best internal operations and create strategic value for the organization, the organization needs to have the capabilities, abilities, skills, and capacities. Therefore, the measure of this dimension focuses on the organization's ability to innovate by offering good products or services, modifying products or services, the ability to learn through training, and the use of human resources to achieve its strategic objectives in the present and future. It includes the duration of development,

innovation, and renewal, the number of modern technological additions, and registered patents¹¹.

2- Service Quality:

- Concept of Service Quality:

Different authors have varying perspectives on defining the concept of service, leading to multiple concepts related to service quality. Here are some definitions of quality¹²:

Service is defined as "any activity or series of intangible activities typically provided by interaction between the service consumer and service employees, physical resources, goods, or systems and which is offered as a solution to customer problems¹³."

It is also defined as "an intangible product that offers direct benefits and advantages to the customer as a result of human effort or energy, and it cannot be owned or consumed materially."

Service quality, on the other hand, is defined as "a measure of how well the service level delivered matches customer expectations, and providing quality service means that the service is in line with customer expectations¹⁴."

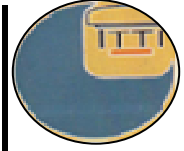
It is also defined as "a standard for the degree of actual performance of the service that matches customer expectations for that service¹⁵."

Therefore, service quality can be defined from both the service provider's perspective and the customer's perspective. This is emphasized by researchers like Krajewski and Ritzman, who state that service quality from the service provider's perspective is about aligning the service with predefined standards, while quality from the customer's perspective involves aligning the service with their needs and usage¹⁶.

- Importance of Service Quality:

Service quality is of great importance to organizations aiming for stability and success. While in the realm of physical products, planning in production and categorizing products in anticipation of customers can be used, in the field of services, customers and employees work together to achieve and deliver the service at the highest level. Therefore, organizations need to focus on both employees and customers. The importance of service quality is evident through the following¹⁷:

- ✚ Profitability: Providing services that satisfy customers can increase the profitability of the organization by reducing error costs and allocating better resources to address deviations from work and manage complaints. Profit is also achieved by retaining customers who help attract new customers, and by strengthening the organization's image in the eyes of customers, which can lead to increased profits.
- ✚ Employee Retention: Improving employees' performance, skills, competencies, and creative abilities, along with treating them with respect and appreciation, can reduce turnover and management costs. Service organizations, in particular, need to focus on directing their employees toward customer service.
- ✚ Customer Retention: Service organizations have recognized the importance of focusing on the customer as the main focus of their activities. Retaining customers brings various benefits to the organization. Service quality aims to keep customers and continue their business.
- ✚ Customer Loyalty: This is evident when a customer insists on dealing with the same organization, creating a clear positive image of the organization in the minds of customers, improving the technology used and continuously developing it, and contributing to societal benefits.



- Dimensions of Service Quality:

There are several dimensions of service quality, which have been mentioned in various references. Some agree on specific points, while others add to them. Here are the most important dimensions of service quality¹⁸:

- Reliability: The service provider's ability to perform the service accurately, with accuracy in performing the work, delivering the service correctly, and performing the service on time.
- Responsiveness: Real assistance in providing the service to the customer at the right time and place, willingness to help, and immediate service provision. This dimension indicates the provider's ability, willingness, and readiness to serve customers when they need it.
- Tangibles: Refers to the appearance of physical facilities, equipment, tools, and communication means available to the service provider. Often, service quality is assessed by customers based on the physical characteristics or basic characteristics accompanying the service, such as physical facilities (equipment, devices, individuals, etc.).
- Assurance: Reflects the degree of confidence in the received service and who provides it. It relates to the perceived risks of receiving the service from the organization or its provider. It is about how secure the customer feels regarding the results of receiving the service.
- Empathy: It means that the service provider treats the customer with respect and politeness, providing friendly service, showing concern for the customer's privacy, and addressing their issues.
- Communication: Refers to the exchange of information related to the service between service providers and customers in an easy and accessible manner through active listening and speaking in the language understood by customers.

- Secondly: The Study's Framework:

- Exhaustive Procedures in the Study:

This section addresses the methodology of the study, outlining the study population, the method of selecting the study sample, the procedures and steps for constructing the study's tools, and a description of the procedures followed to ensure the validity and reliability of the study's tools, as well as how they were applied to the study's variables, and the statistical methods used in analyzing its data.

- Study Sample:

The random sampling method was used in selecting the study sample, which consisted of 100 individuals. The research questionnaire was distributed to employees of Toulka Municipality through several field visits, and a total of 85 questionnaires were retrieved, with a retrieval rate of 85%. After examining the questionnaires, none of them were excluded as they met the necessary conditions for completing the questionnaire.

- Statistical Description of Study Variables:

The following table presents general information about the study sample, showing the frequencies and percentages of variables (gender, age, educational qualification, seniority).

Table No. (01): Description of the Study Sample.

The Variables		Number	Percentage
Age	Less than 30 years old	25	29.42
	30-40 years old	44	51.76

	41-50 years old	15	17.64
	More than 50 years old	1	1.18
	Total	85	100
Gender	Male	46	54.11
	Female	39	45.89
	Total	85	100
Academic Level	Less than secondary	4	4.70
	Secondary	15	17.65
	University	49	57.65
	Other qualifications	17	20
	Total	85	100
Experience	Less than 5 years	12	14.12
	5-9 years	47	55.30
	10-14 years	22	25.88
	15-19 years	3	3.53
	20 years and more	1	1.17
	Total	85	100

Source: Prepared by the researchers based on the results of the questionnaire analysis using SPSS V:

22

The table above provides a detailed description of the study sample in terms of age, gender, educational qualification, and seniority. These are informative data that contribute to a precise understanding of the study's results.

- Study Tool:

To address the analytical aspects of the study's subject, the researchers collected primary data using a questionnaire as the main study tool. This questionnaire was specially designed for this purpose and included 38 statements. Twenty-two statements were allocated to the first axis of the study, "Balanced Scorecard," with its various dimensions, while 16 statements were allocated to the second axis, "Service Quality," in addition to personal and job-related data related to the study's variables.

- **Statistical Tools Used in the Study:**

To achieve the study's objectives and test its hypotheses, the Statistical Package for the Social Sciences (SPSS V.22) was used. A variety of statistical methods were employed, including those used for describing the study's variables and analyzing its variables. These tools include descriptive statistics, skewness, kurtosis, Cronbach's Alpha, and Pearson's correlation coefficient.



- **Study Tool Validity:**

To test the validity of the scale, various methods were relied upon:

Content Validity: Expert Validity - The validity of the scale was achieved by presenting the questionnaire statements to a group of experts specialized in the subject. The experts' opinions were taken into account, and necessary deletions and modifications were made based on the suggestions provided. As a result, the questionnaire was finalized with a total of 38 statements.

- **Scale Validity:**

Internal Consistency: The internal consistency of the questionnaire was assessed by calculating the correlation coefficients between each statement in the questionnaire and the total score for the same axis.

Table No. (2): Internal Consistency Results for the Balanced Scorecard Axis:

Question Number	Question	Correlation Coefficient	Level of Significance
1	The municipality relies on precise financial metrics to measure its financial performance.	,821**	,000
2	The financial metrics used by the municipality are aligned with its strategies and reflect its objectives.	,821**	,000
3	Financial data is regularly updated to provide a comprehensive view of the municipality's financial situation.	,703**	,000
4	The municipality focuses on providing economically value-added services.	,529**	,000
5	The municipality is efficient in its resource utilization.	,903**	,000
6	The municipality seeks to retain the loyalty of citizens by considering their opinions and suggestions	,861**	,000
7	The municipality examines citizen complaints and takes them into account.	,825**	,000
8	The municipality works on satisfying citizens by improving the quality of its services.	,835**	,000
9	The municipality continuously measures citizen satisfaction.	,911**	,000
10	The municipality pays great attention to service delivery schedules.	,678**	,000
11	The municipality is committed to the quality of its provided services.	,806**	,000
12	The municipality encourages creativity among employees by considering their opinions and suggestions, allowing for the development of action plans.	,831**	,000
13	There is a continuous decrease in the time it takes to complete tasks at the municipality.	,583**	,000
14	The municipality excels in using advanced technology and equipment.	,733**	,000

15	The municipality designs its processes with sufficient flexibility to achieve set goals.	,674**	,000
16	The municipality excels in implementing work procedures.	,731**	,000
17	The municipality provides a conducive organizational climate for work.	,893**	,000
18	The municipality offers sufficient and suitable training programs for its employees.	,691**	,000
19	The municipality provides financial incentives and bonuses to motivate employees and enhance their loyalty.	,860**	,000
20	The municipality is keen on retaining highly committed employees and cares for their well-being.	,649**	,000
21	The municipality is committed to attracting individuals with outstanding capabilities.	,530**	,000
22	There are work teams within the municipality that continuously provide suggestions for improvement	,523**	,000

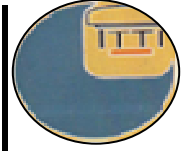
The correlation is statistically significant at the $0.05 = \alpha$ level.

Source: Prepared by the researchers based on the results of the survey analysis using SPSS V:22

It is evident from the above table that the correlation coefficient between each statement of the "Balanced Scorecard" axis and the total score of the axis is significant at the $(0.05 = \alpha)$ level. Thus, the axis is considered valid in measuring what it was intended to measure.

Table No. (03): Internal Consistency Results for the Quality of Services Axis:

Question Number	Question	Correlation Coefficient	Level of Significance
23	The municipality is committed to providing services on time.	,535**	,000
24	The municipality provides services with a high degree of accuracy.	,353**	,001
25	The municipality is keen on resolving citizens' problems quickly.	,626**	,000
26	Municipal services are accredited by all other authorities and do not require special procedures.	,439**	,000
27	Employees have suitable academic qualifications.	,740**	,000
28	Municipal employees possess relevant knowledge and experience.	,652**	,000
29	The municipality enjoys the trust of its service beneficiaries.	,669**	,000
30	The municipality has a good reputation and standing among individuals.	,449**	,000
31	Municipal employees collaborate well in their work and perform it correctly.	,632**	,000
32	The municipality is committed to responding quickly to citizens' inquiries and complaints.	,678**	,000



33	Municipal officials are prepared to improve citizens' conditions and assist them.	,642**	,000
34	The municipality is committed to issuing regulations and instructions when decisions are made regarding changes in service provision or delivery deadlines.	,624**	,000
35	There is an emphasis on etiquette and good manners among municipal employees.	,600**	,000
36	There is a significant focus on continuously monitoring citizens' needs.	,567**	,000
37	There is a strong emphasis on the confidentiality of citizens' information.	,684**	,000
38	Management supports and encourages its employees to perform their duties efficiently.	,953**	,000

The correlation is statistically significant at a significance level of $0.05=\alpha$.

Source: Prepared by the researchers based on the results of the questionnaire analysis using SPSS V:22.

It is evident from the above table that the correlation coefficient between each statement in the "Service Quality" axis and the total score of the axis is significant at the $(0.05=\alpha)$ significance level. Thus, the axis is considered valid in measuring what it was designed to measure.

➤ Construct validity:

Construct validity is one of the measures of the tool's validity, which assesses the extent to which the tool achieves its intended goals and demonstrates the relationship between each axis of the study and the total score of the questionnaire statements.

Table No. (04): The correlation coefficient between the score of each axis of the questionnaire and the total score of the questionnaire.

Axis number	Axis	Correlation Coefficient	(R) P-Value
01	Balanced Scorecard	,901**	,000
02	Service Quality	,931**	,000

The correlation is statistically significant at the 0.05 level (α).

Source: Prepared by the researchers based on the results of the questionnaire analysis using SPSS V: 22.

The table above shows that all correlation coefficients in all dimensions of the questionnaire are statistically significant at a significance level of 0.05 (α), indicating that all dimensions of the questionnaire are valid for their intended measurement.

- Study Instrument Reliability:

The researchers used Cronbach's Alpha to measure the reliability of the questionnaire, and the results are shown in the following table:

Table No. (05): Results of Cronbach's Alpha for Measuring Questionnaire Reliability.

Variables	Q. Number	Cronbach's Alpha	Reliability
Service Quality	16	,9140	0.956
Reliability	4	0,728	0.853
Empathy	4	,7090	0.838

Responsiveness	4	,8010	0.894
Safety	4	,7570	0.870
Balanced Scorecard	22	0.960	0.979
All questionnaire dimensions.	38	0.963	0.981

Reliability = The positive square root of Cronbach's Alpha coefficient.

Source: Prepared by the researchers based on the results of the questionnaire analysis using SPSS V: 22.

The above Cronbach's Alpha indicators indicate that the study instrument, in general, has a high reliability coefficient and is capable of achieving the study's objectives. All of these values are appropriate and sufficient for purposes such as this study

- **Analysis of Study Results.**

- Testing the Normal Distribution of Study Variables:

Both Skewness and Kurtosis coefficients were used to test whether the data follows a normal distribution or not. Some statistical studies suggest that Skewness should be confined between 1 and -1, and Kurtosis should be confined between 3 and -3. In addition, one of the important conditions relied upon by most educational tests is that the data should follow a normal distribution. The results of the two tests are shown in the following table.

Table No. (06): Results of Testing the Normal Distribution of Study Variables.

Variables	Skewness	Kurtosis
Service Quality	-1,727	1,049
Reliability	-1,108	-,253
Empathy	-1,819	1,775
Responsiveness	-1,064	-,518
Safety	-2,092	2,888
Balanced Scorecard	-1,476	,342

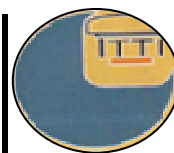
Source: Prepared by the researchers based on the results of the questionnaire analysis using SPSS V: 22.

According to the table above, all study variables follow a normal distribution. This allows for the continuation of the study analysis using appropriate tools for statistical tests.

- **Results of Descriptive Statistical Analysis for Independent and Dependent Study Variables:**

The researchers used a Likert three-point scale to measure respondents' responses to questionnaire items as follows: Disagree (1), Neutral (2), Agree (3). The following scale was adopted: (1-1.65) indicates a "low" level of acceptance, (1.66-2.32) indicates a "moderate" level of acceptance, and (2.33-2.98) indicates a "high" level of acceptance. Below are the response results distributed in the following tables according to the mean and standard deviation values.

The table number (07): Arithmetic Means and Standard Deviations of Study Vocabulary Answers on Balanced Scorecard Statements.



N	Question	Mean Average	Standard Deviation	Relative Importance	Comment
1	The municipality relies on precise financial metrics to measure its financial performance.	2,705	,704	2	High
2	The financial metrics used by the municipality are aligned with its strategies and reflect its objectives.	2,658	,748	4	High
3	Financial data is regularly updated to provide a comprehensive view of the municipality's financial situation.	2,670	,643	3	High
4	The municipality focuses on providing economically value-added services.	2,729	,624	1	High
5	The municipality is efficient in its resource utilization.	2,658	,748	4	High
6	The municipality seeks to retain the loyalty of citizens by considering their opinions and suggestions	2,505	,867	13	High
7	The municipality examines citizen complaints and takes them into account.	2,611	,788	7	High
8	The municipality works on satisfying citizens by improving the quality of its services.	2,470	,853	17	High
9	The municipality continuously measures citizen satisfaction.	2,541	,824	9	High
10	The municipality pays great attention to service delivery schedules.	2,552	,732	8	High
11	The municipality is committed to the quality of its provided services.	2,635	,651	6	High
12	The municipality encourages creativity among employees by considering their opinions and suggestions, allowing for the development of action plans.	2,505	,825	11	High
13	There is a continuous decrease in the time it takes to complete tasks at the municipality.	2,376	,899	21	High
14	The municipality excels in using advanced technology and equipment.	2,517	,839	10	High
15	The municipality designs its processes with sufficient flexibility to achieve set goals.	2,494	,825	15	High
16	The municipality excels in implementing work procedures.	2,423	,877	18	High
17	The municipality provides a conducive organizational climate for work.	2,505	,853	12	High
18	The municipality offers sufficient and suitable training programs for its employees.	2,388	,900	20	High
19	The municipality provides financial incentives and bonuses to motivate employees and enhance their loyalty.	2,482	,853	16	High
20	The municipality is keen on retaining highly committed employees and cares for their well-being.	2,505	,867	13	High
21	The municipality is committed to attracting individuals with outstanding capabilities.	2,423	,891	19	High

22	There are work teams within the municipality that continuously provide suggestions for improvement	2,341	,907	22	High
	Results	2,588	,776	/	High

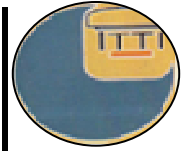
Source: Prepared by researchers based on the results of the questionnaire analysis using SPSS V: 22.

Balanced Scorecard: The table above shows the research sample's responses to the 22 statements dedicated to measuring the Balanced Scorecard axis. These responses are expressed in terms of the mean average and standard deviation. This axis achieved an overall mean of 2.588 with a standard deviation of 0.776. The mean values for this axis ranged from 2.341 to 2.729, while standard deviations ranged from 0.624 to 0.907. Concerning the individual statements, statements (4), (1), and (3) such as "The municipality focuses on services that provide economic value-added," "The municipality relies on accurate financial metrics to measure its financial performance," and "Financial data is regularly updated to provide a comprehensive picture of the municipality's financial situation" achieved the highest mean averages, with values of 2.729, 2.705, and 2.67, respectively. Their standard deviations were 0.6240, 0.7040, and 0.6430, respectively. On the other hand, statements (22), (13), and (18) such as "There are working teams within the municipality that continually provide suggestions for improving work processes," "There is a continuous decrease in the time required to complete work tasks," and "The municipality offers sufficient and suitable training programs for its employees" had the lowest mean averages, with values of 2.341, 2.376, and 2.388, respectively. Their standard deviations were 0.9070, 0.8990, and 0.9000, respectively.

Based on the above, it can be said that the responses of the municipality's employees indicate a clear application of the Balanced Scorecard at the municipal level in Touleq.

Table No. (08): Mean Averages and Standard Deviations of Study Vocabulary Responses on Service Quality Statements.

N	Question	Mean Average	Standard Deviation	Relative Importance	Comment
23	The municipality is committed to providing services on time.	2,388	,887	3	High
24	The municipality provides services with a high degree of accuracy.	2,211	,952	4	Medium
25	The municipality is keen on resolving citizens' problems quickly.	2,529	,853	1	High
26	Municipal services are accredited by all other authorities and do not require special procedures.	2,458	,852	2	High
	Reliability	2,476	,731	4	High
27	Employees have suitable academic qualifications.	2,635	,704	1	High
28	Municipal employees possess relevant knowledge and experience.	2,482	,881	3	High
29	The municipality enjoys the trust of its service beneficiaries.	2,552	,838	2	High
30	The municipality has a good reputation and standing among individuals.	2,329	,943	4	High
	Empathy	2,664	,674	2	High
31	Municipal employees collaborate well in their work and perform it correctly.	2,305	,951	4	Medium
32	The municipality is committed to responding	2,447	,893	2	High



	quickly to citizens' inquiries and complaints.				
33	Municipal officials are prepared to improve citizens' conditions and assist them.	2,576	,792	1	High
34	The municipality is committed to issuing regulations and instructions when decisions are made regarding changes in service provision or delivery deadlines.	2,388	,900	3	High
	Responsiveness	2,482	,769	3	High
35	There is an emphasis on etiquette and good manners among municipal employees.	2,811	,587	2	High
36	There is a significant focus on continuously monitoring citizens' needs.	2,376	,925	4	High
37	There is a strong emphasis on the confidentiality of citizens' information.	2,835	,508	1	High
38	Management supports and encourages its employees to perform their duties efficiently.	2,670	,746	3	High
	Safety	2,729	,619	1	High
	Results	2,647	,755	/	High

Source: Prepared by researchers based on the results of the questionnaire analysis using SPSS V: 22.

Service Quality: Service quality was measured through four dimensions (reliability, empathy, responsiveness, assurance), expressed through 16 statements, with four statements allocated to measure each dimension separately. The mean average values for this axis ranged from 2.211 to 2.835, while standard deviations ranged from 0.508 to 0.952. The overall mean average for all statements in this axis was 2.647, which is higher than the assumed average for measurement, with a standard deviation of 0.755. According to the study scale, this dimension indicates a high acceptance rate, and the results suggest clarity of this dimension among the study sample. Below are the results for each dimension separately, according to the relative importance given by the study's vocabulary.

Assurance: This dimension was addressed through four statements. Statistical analysis results showed that this dimension ranked first in terms of relative importance given by municipality employees. It achieved a general mean of 2.729 with a standard deviation of 0.6190. According to the study scale, this dimension indicates a high acceptance rate, and the results suggest clarity of this dimension among the study sample. Among the statements, statement (37), "There is great attention to the confidentiality of citizens' information," achieved the highest mean average of 2.729, with a standard deviation of 0.6190. Statement (36), "There is a focus on continuously monitoring the needs of citizens," had the lowest mean average of 2.376, with a standard deviation of 0.9250.

Empathy: This dimension was addressed through four statements. Statistical analysis results showed that this dimension ranked second in terms of relative importance given by municipality employees. It achieved a general mean of 2.664 with a standard deviation of 0.6740. According to the study scale, this dimension indicates a high acceptance rate, and the results suggest clarity of this dimension among the study sample. Among the statements, statement (27), "Employees possess suitable academic qualifications," achieved the highest mean average of 2.305, with a standard deviation of 0.951. Statement (30), "The municipality has a good reputation and status among individuals," had the lowest mean average of 2.329, with a standard deviation of 0.943.

Responsiveness: This dimension was addressed through four statements. Statistical analysis results showed that this dimension ranked third in terms of relative importance given by

municipality employees. It achieved a general mean of 2.482 with a standard deviation of 0.769. According to the study scale, this dimension indicates a high acceptance rate, and the results suggest clarity of this dimension among the study sample. Among the statements, statement (33), "Municipal officials are ready to improve the conditions of citizens and assist them," achieved the highest mean average of 2.576, with a standard deviation of 0.792. Statement (31), "Municipal employees cooperate in their work and perform it correctly," had the lowest mean average of 2.305, with a standard deviation of 0.951.

Reliability: This dimension was addressed through four statements. Statistical analysis results showed that this dimension ranked fourth in terms of relative importance given by municipality employees. It achieved a general mean of 2.476 with a standard deviation of 0.731. According to the study scale, this dimension indicates a high acceptance rate, and the results suggest clarity of this dimension among the study sample. Among the statements, statement (25), "The municipality is keen on solving citizens' problems quickly," achieved the highest mean average of 2.529, with a standard deviation of 0.853. Statement (24), "The municipality provides services with a high degree of accuracy," had the lowest mean average of 2.211, with a standard deviation of 0.952.

- **Study Hypotheses Test Results:**

After using appropriate tests to test the study's hypotheses, we arrived at the results shown in the tables below.

- **Validating the Model for Testing the Main Hypothesis:**

Table (09): Results of Regression Analysis to Validate the Model for Testing the Main Hypothesis.

The Model	Sum of Squares	Degrees of Freedom	Mean Square	Significance Level	Calculated F Value	Coefficient of Determination (R-squared)	Correlation Coefficient (R)
Regression	30,293	1	30,293	,000	142,713	,632	,795
Residual Error	17,618	83	,212				
Total	47,912	84					

Source: Prepared by the researchers based on the results of the questionnaire analysis using SPSS V: 22.

Based on the results in the table above, the model's validity for testing the main hypothesis is evident, as the significance level is 0.000, which is less than $0.05=\alpha$. This indicates that the model is statistically significant.

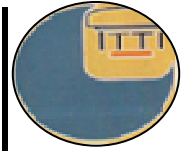
- **Results of Testing the Main Hypothesis:**

The main hypothesis states that **"the implementation of the Balanced Scorecard contributes to improving the quality of services provided by the Toulka Municipality."**

To test this hypothesis, simple regression analysis was used, and the results of this analysis are shown in the table below.

Table (10): Results of Simple Regression Analysis to Test the Impact of Implementing the Balanced Scorecard on the Quality of Services Provided by Toulka Municipality.

Variable	Quality service					
Balanced Scorecard	Beta	Calculated T Value	Degrees of Freedom (Ddl)	Correlation Coefficient (R)	Coefficient of Determination (R²)	Sig



	,795	11,946	1	,795	,632	,0000
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The correlation is statistically significant at a significance level of $0.05 = \alpha$.

Source: Prepared by the researchers based on the results of the questionnaire analysis using SPSS V: 22.

According to the results in the table above, it becomes evident that the model's validity for testing the main hypothesis is confirmed. The significance level reached a value of 0.000, which is less than $0.05 = \alpha$. This means that the model is statistically significant.

- **Results of Testing the Main Hypothesis:**

The main hypothesis suggests that "the application of the Balanced Scorecard contributes to improving the quality of services in the municipality of Toulka."

To test this hypothesis, simple linear regression analysis was used, and the results of this analysis are shown in the table below.

Table No. (10): Results of Simple Linear Regression Analysis to Test the Impact of Applying the Balanced Scorecard on the Quality of Services in the Municipality of Toulka.

Variable	Reliability					
	Beta	Calculated T Value	Degrees of Freedom (Ddl)	Correlation Coefficient (R)	Coefficient of Determination (R ²)	Sig
Balanced Scorecard	,476	4,925	1	,476	,226	,0000

The correlation is statistically significant at a significance level of $0.05 = \alpha$.

Source: Prepared by the researchers based on the results of the questionnaire analysis using SPSS V: 21.

The table above shows the results of the Pearson correlation coefficient test for the relationship between the application of the Balanced Scorecard and improving the reliability of the Toulka municipality, as one of the dimensions of service quality. The statistical analysis results indicated a statistically significant effect at a significance level of ($0.05 = \alpha$) between the application of the Balanced Scorecard and the reliability of the Toulka municipality. The calculated T-value was (4.925), with a probability value of (0.000). Additionally, the correlation coefficient (R) value indicates the strength of the relationship between the application of the Balanced Scorecard and improving reliability, with a value of (0.4760). The correlation coefficient value also reveals a positive correlation between the two variables. Furthermore, the determination coefficient (R²) value, which is (0.226), indicates that the application of the Balanced Scorecard explains 22.6% of the variance in the reliability of the Toulka municipality, a reasonable explanatory power. Therefore, the application of the Balanced Scorecard contributes to improving 22.6% of the reliability of the Toulka municipality, while the remaining percentage can be attributed to other variables not included in the model. As a result, the null hypothesis is rejected, and the alternative hypothesis is accepted at a significance level of ($0.05 = \alpha$).

- **Results of Testing the Second Sub-Hypothesis:**

The second sub-hypothesis states that "the application of the Balanced Scorecard contributes to improving the empathy of the Toulka municipality."

To test this hypothesis, simple linear regression analysis was used, and the results of this analysis are shown in the table below.

Table No. (12): Results of Simple Linear Regression Analysis to Test the Impact of Applying the Balanced Scorecard on Improving the Empathy of the Toulka Municipality.

Variable	Empathy					
Balanced Scorecard	Beta	Calculated T Value	Degrees of Freedom (Ddl)	Correlation Coefficient (R)	Coefficient of Determination (R ²)	Sig
	,711	9,219	1	,7110	,5060	,000

The correlation is statistically significant at a significance level of $0.05 = \alpha$.

Source: Prepared by the researcher based on the results of the questionnaire analysis using SPSS V: 21.

The table above displays the results of the Pearson correlation coefficient test for the relationship between the application of the Balanced Scorecard and improving the empathy of the Toulka municipality, as one of the dimensions of service quality. The statistical analysis results indicated a statistically significant effect at a significance level of $(0.05 = \alpha)$ between the application of the Balanced Scorecard and the empathy of the Toulka municipality. The calculated T-value was (9.219), with a probability value of (0.000). Additionally, the correlation coefficient (R) value indicates the strength of the relationship between the application of the Balanced Scorecard and improving empathy, with a value of (0.7110). The correlation coefficient value also reveals a positive correlation between the two variables. Furthermore, the determination coefficient (R²) value, which is (0.5060), indicates that the application of the Balanced Scorecard explains 50.6% of the variance in the empathy of the Toulka municipality, a high explanatory power. Therefore, the application of the Balanced Scorecard contributes to improving 50.6% of the empathy of the Toulka municipality, while the remaining percentage can be attributed to other variables not included in the model. As a result, the null hypothesis is rejected, and the alternative hypothesis is accepted at a significance level of $(0.05 = \alpha)$.

Results of Testing the Third Sub-Hypothesis:

The third sub-hypothesis states that "the application of the Balanced Scorecard contributes to improving the responsiveness of the Toulka municipality."

To test this hypothesis, simple linear regression analysis was used, and the results of this analysis are shown in the table below.

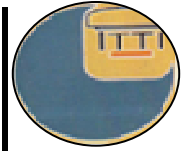
Table No. (13): Results of Simple Linear Regression Analysis to Test the Impact of Applying the Balanced Scorecard on Improving the Responsiveness of the Toulka Municipality.

Variable	Responsiveness					
Balanced Scorecard	Beta	Calculated T Value	Degrees of Freedom (Ddl)	Correlation Coefficient (R)	Coefficient of Determination (R ²)	Sig
	,775	11,182	1	,775	,601	,000

The correlation is statistically significant at a significance level of $0.05 = \alpha$.

Source: Prepared by the researcher based on the results of the questionnaire analysis using SPSS V: 21.

The table above shows the results of the Pearson correlation coefficient test for the relationship between the application of the Balanced Scorecard and improving the responsiveness of Toulka municipality, as one of the dimensions of service quality. The statistical analysis results indicated a statistically significant effect at a significance level of $(0.05 = \alpha)$ between the application of the Balanced Scorecard and the responsiveness of Toulka



municipality. The calculated T-value was (11.182), with a probability value of (0.000). Additionally, the correlation coefficient (R) value indicates the strength of the relationship between the application of the Balanced Scorecard and improving responsiveness, with a value of (0.775). The correlation coefficient value also reveals a positive correlation between the two variables. Furthermore, the determination coefficient (R^2) value, which is (0.601), indicates that the application of the Balanced Scorecard explains 60.10% of the variance in the responsiveness of Toulka municipality, a high explanatory power. Therefore, the application of the Balanced Scorecard contributes to improving 60.10% of the responsiveness of Toulka municipality, while the remaining percentage can be attributed to other variables not included in the model. As a result, the null hypothesis is rejected, and the alternative hypothesis is accepted at a significance level of ($0.05 = \alpha$).

- Results of Testing the Fourth Sub-Hypothesis:

The fourth sub-hypothesis states that "the application of the Balanced Scorecard contributes to improving the safety of Toulka municipality."

To test this hypothesis, simple linear regression analysis was used, and the results of this analysis are shown in the table below.

Table Number (14): Results of Simple Linear Regression Analysis to Test the Impact of Applying the Balanced Scorecard on Improving the Safety of Toulka Municipality.

Variable	Safety					
Balanced Scorecard	Beta	Calculated T Value	Degrees of Freedom (Ddl)	Correlation Coefficient (R)	Coefficient of Determination (R^2)	Sig
	,731	9,753	1	,731	,534	,000

The correlation is statistically significant at a significance level of $0.05 = \alpha$.

Source: Prepared by the researcher based on the results of the questionnaire analysis using SPSS V: 21.

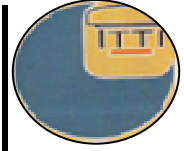
The table above shows the results of the Pearson correlation coefficient test for the relationship between the application of the Balanced Scorecard and improving the safety of Toulka Municipality, as one of the dimensions of service quality. The results of the statistical analysis indicate a statistically significant effect at a significance level of $0.05 (\alpha)$. There is a significant relationship between the application of the Balanced Scorecard and the improvement of safety in Toulka Municipality. The calculated T-value is 9.753, with a probability value of 0.000.

Moreover, the correlation coefficient (R) suggests a strong relationship between the application of the Balanced Scorecard and safety improvement, with a value of 0.731. Additionally, the coefficient of determination (R^2) of 0.534 indicates that the application of the Balanced Scorecard explains 53.5% of the variance in the safety of Toulka Municipality. This is a strong explanatory power, meaning that the application of the Balanced Scorecard contributes to a 53.5% improvement in the safety of Toulka Municipality. The remaining percentage can be attributed to other variables not included in the model. Therefore, we reject the null hypothesis and accept the alternative hypothesis at a significance level of $0.05 (\alpha)$.

- **Study Results:**

After analyzing the field results and testing the study's model and hypotheses, the researchers derived the following results:

- **Regarding the Quality of Services:**
 - All responses in all dimensions of the "Quality of Services" axis were at a high level.
 - Based on the calculated means of the four dimensions included in the Quality of Services axis, this axis achieved an overall arithmetic mean of (2.647) with a standard deviation of (0.755).
 - The rankings of the dimensions of the "Quality of Services" axis were as follows: Safety ranked first, followed by Empathy in second place, then Responsiveness in third place, while Dependability came in fourth and last place.
 - **Regarding the Balanced Scorecard Axis:**
 - The results showed a high level of implementation of the Balanced Scorecard at the municipality of Toulka, as this axis achieved a total mean of 2.588 with a standard deviation of 0.776.
 - **Regarding the Relationship of Impact:**
 - ✓ The field study, after using the necessary tests, demonstrated a significant impact of the Balanced Scorecard on the quality of service in all four dimensions at the municipality of Toulka.
 - ✓ The statistical analysis results also indicated a statistically significant impact of the Balanced Scorecard on each of (Dependability, Responsiveness, Empathy, Safety) as independent dimensions of service quality at Toulka.
- In our opinion, the above results can be attributed to:
- ✓ The statistical analysis results of the study's responses showed a high level of implementation of the Balanced Scorecard at the municipality of Toulka. We believe this is due to the employees' recognition of the importance of using this tool. It enables the municipality to understand citizens' perceptions of the quality of services provided and gain insights into various internal processes. Additionally, the Balanced Scorecard includes measuring various balances such as the balance between long-term and short-term goals, financial and non-financial metrics, and it facilitates communication and understanding of organizational goals and strategies across different functional levels of the municipality.
 - ✓ The statistical analysis results also highlighted an increase in the quality of services provided by the municipality of Toulka. We interpret this result as a positive impact brought about by the Balanced Scorecard across its various dimensions on the quality of municipal services studied.
 - ✓ Furthermore, the statistical analysis results revealed a high level of safety at the municipality of Toulka, ranking first in relative importance according to the study's variables. This result reflects a high level of concern for the confidentiality of citizens' information and an organizational climate characterized by respect and professionalism among the municipality's employees. It also signifies the municipality's commitment to supporting its employees in efficiently performing their duties.
 - ✓ The results also indicated a high level of empathy among the employees of the municipality of Toulka, ranking second in relative importance. This suggests that the municipality's employees possess the qualifications and experience required, and that the municipality enjoys the trust of its citizens.
 - ✓ The statistical results highlighted the municipality of Toulka's readiness to improve the conditions of its citizens and assist them in completing their administrative transactions. It also showed the municipality's readiness to receive inquiries and complaints and provide regulations and instructions related to changing



the deadlines for its various services. These results were reflected in the high level of responsiveness, ranking third in relative importance.

- ✓ Lastly, the high level of dependability at the municipality of Toulka can be attributed to its commitment to resolving citizens' issues quickly, providing high-quality services in a timely manner, and the positive influence of the Balanced Scorecard on improving overall service quality. Additionally, the statistically significant impact of the Balanced Scorecard on the four dimensions of service quality (Responsiveness, Dependability, Empathy, and Safety) is explained by how different dimensions of the Balanced Scorecard (Customer Perspective, Internal Processes, Learning and Growth, Financial Perspective) contribute to enhancing the quality of services at the municipality of Toulka.

- **Conclusion:**

In conclusion, in light of the changes occurring worldwide across various fields, it has become imperative for national institutions to change their management approach. The success of an institution is now measured by the quality of the services it provides. Based on this perspective and following the field study, it has become evident that the use of the Balanced Scorecard as a modern management tool can contribute to improving service quality.

The Balanced Scorecard is considered one of the most important and widely adopted tools due to its ability to balance the external environment related to customers with the internal environment concerning processes and development. It also connects the long-term and short-term perspectives by translating its strategic goals into the four dimensions it comprises. Consequently, this tool is no longer solely for performance evaluation but has become a pivotal instrument for enhancing quality and building the institution's strategy.

As the municipality of Toulka operates in a field undergoing significant development, namely public services, there is no doubt that it is required to improve the quality of its services. This can be achieved by adopting the Balanced Scorecard as a mechanism for this purpose.

After our study on the impact of the Balanced Scorecard on service quality, applied to a random sample of Toulka municipality employees, and after using appropriate tests to test the study's hypotheses, we reached the following results:

- ✓ The application of the Balanced Scorecard contributes to improving the dependability of Toulka municipality.
- ✓ The application of the Balanced Scorecard contributes to improving the responsiveness of Toulka municipality.
- ✓ The application of the Balanced Scorecard contributes to improving the empathy of Toulka municipality.
- ✓ The application of the Balanced Scorecard contributes to improving the safety of Toulka municipality.

- **Recommendations:**

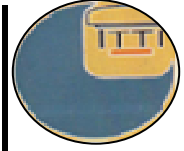
Based on the study's findings, we offer the following recommendations to the authorities of the studied institution to enhance the quality of the services they provide:

- Emphasize the use of the Balanced Scorecard as it provides valuable information to facilitate the development and improvement of service quality. Additionally, its implementation does not require significant financial resources.
- Highlight that applying the Balanced Scorecard allows for a comprehensive and holistic view of the institution, whether it relates to customers, internal processes, learning and growth, or financial aspects. All of this information directly contributes to improving the quality of the institution's services.

- Prioritize the development and training of employees in various aspects and dimensions of the Balanced Scorecard.
- Pay serious attention to customer (citizen) complaints and suggestions, as their feedback reflects the quality, or lack thereof, of the institution's services. Taking their opinions into account helps rectify any deviations in service quality.
- Foster collaboration with universities to enhance academic competencies and acquire the necessary knowledge for adopting and implementing the Balanced Scorecard. Leverage its four dimensions to improve the quality of the institution's services.
- Conduct further studies and research related to the Balanced Scorecard, especially concerning its use in service-oriented institutions, particularly at the local government level. Local governments play a crucial role in providing services to citizens, and they receive significant annual budgets. Emphasizing the use and implementation of the Balanced Scorecard as a tool that combines financial and non-financial indicators contributes to improving the institution's services.

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