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The Impact of Implementing the Balanced Scorecard on Performance Evaluation at Sebha University

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ABSTRACT

This study aimed to investigate the impact of implementing the Balanced Scorecard (BSC) on performance evaluation at Sebha University in Libya. The BSC is recognised as a multidimensional management tool comprising four key perspectives: the financial perspective,the stakeholder perspective, internal processes, and the learning and growth perspective. The study employed a mixed-methods research design. Data were collected through a structured questionnaire administered to a simple random sample of 285 faculty members holding diverse academic positions. Linear regression analysis was utilised to assess the impact of Balanced Scorecard dimensions on institutional performance evaluation indicators. A total of 270 questionnaires were returned, yielding a 94.7% response rate. Following data screening, 15 responses were excluded due to incompleteness or inconsistencies, resulting in 255 valid responses (response validity rate: 89.5%). This high response rate exceeds the recommended 70% threshold, indicating active engagement from the research population at Sebha University. The empirical findings revealed that the learning and growth dimension exerted the most significant influence on performance outcomes ($\beta = 0.401$, $p < 0.01$), underscoring the importance of faculty capacity-building and institutional learning in enhancing performance. The financial perspective also demonstrated a statistically significant positive relationship with performance evaluation ($\beta = 0.268$, $p < 0.01$), highlighting the critical role of financial sustainability in higher education. In contrast, the internal processes dimension did not show a statistically significant effect ($\beta = 0.077$, $p > 0.05$), suggesting a potential misalignment between operational procedures and the institution's intentional objectives. These findings contribute to the growing body of literature on performance management in higher education institutions, particularly in contexts characterised by limited resources and organisational transitions.

أثر بطاقة الأداء المتوازن على تقييم الأداء في جامعة سبها

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الكلمات المفتاحية:
بطاقة الأداء المتوازن.
تقييم الأداء.
المنظور المالي.
مشاركة أصحاب المصلحة.
العمليات الداخلية.

الملخص

هدفت هذه الدراسة إلى استقصاء أثر تطبيق بطاقة الأداء المتوازن (BSC) على تقييم الأداء في جامعة سبها في ليبيا. وتعد بطاقة الأداء المتوازن أداة ادارية متعددة الأبعاد، تتكون من أربعة محاور رئيسية: المحور المالي، ومحور أصحاب المصلحة، ومحور العمليات الداخلية، ومحور التعلم والنمو. اعتمد البحث تصميما منهجيا مختلطًا، حيث جمِعت البيانات عبر استبيان منظم وزع على عينة عشوائية بسيطة مكونة من 285 عضو هيئة تدريس يشغلون مناصب أكاديمية متنوعة. واستخدِم تحليل الانحدار الخطي لتقييم تأثير أبعاد بطاقة الأداء المتوازن (BSC) على مؤشرات

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تقييم الأداء المؤسسي. بلغ إجمالي الاستبيانات المستردة 270 استمارة، محققا معدل استجابة 94.7%. وبعد فحص البيانات، استبعِدَت 15 استجابة لعدم اكتمالها أو تناقضها، فأصبح العدد النهائي للاستجابات الصالحة 255 استبيانًا (معدل صحة 89.5%). يتجاوز هذا المعدل المرتفع العتبة الموصى بها (70%) مما يعكس تفاعلًا فاعلاً من مجتمع البحث بالجامعة. وقد أظهرت النتائج أن بعد التعلم والنمو (β ,0.401 .($p<0.01$ = كان له التأثير الأكبر على نتائج الأداء مما يبرز أهمية بناء قدرات أعضاء هيئة التدريس وتعزيز التعلم المؤسسي في تحسين الأداء. كما أظهر البعد المالي علاقة إيجابية ذات دلالة إحصائية مع تقييم الأداء ($\beta = 0.268$, $p<0.01$) مما يؤكد الدور المحوري للاستدامة المالية في مؤسسات التعليم العالي. وفي المقابل، لم يظهر بعد العمليات الداخلية تأثيراً ذا دلالة إحصائية ($\beta = 0.077$, $p>0.05$)، مما يشير إلى احتمال وجود عدم توافق بين الإجراءات التشغيلية والأهداف الاستراتيجية للمؤسسة. تسهم هذه النتائج في إثراء الأدبيات المتنامية حول إدارة الأداء في مؤسسات التعليم العالي، لا سيما في السياقات التي تتسم بقلةالموارد والتحولات التنظيمية.

التعلم والنمو.
التعليم العالي.
جامعة سبها.
ليبيا.

1. Introduction

The Balanced Scorecard (BSC) has gained prominence as an integrative framework for performance measurement within higher education institutions (HEIs). By encompassing four interrelated perspectives financial, customer/stakeholder, internal processes, and learning and growth the BSC facilitates the alignment of institutional strategies with operational objectives, thereby enhancing decision-making and accountability mechanisms [1].

A growing body of empirical research underscores the BSC's utility in improving administrative performance and promoting alignment with international standards of academic governance [2], [3]. Notably, the BSC enables a balanced appraisal of both financial indicators (e.g., budgetary efficiency, cost-effectiveness) and non-financial metrics (e.g., student satisfaction, research output), effectively bridging the gap between long-term planning and short-term operational execution [1]. This holistic approach empowers HEIs to continuously monitor institutional performance, identify areas for improvement, and respond adaptively to evolving socio-economic and educational demands [2].

In higher education systems operating under conditions of structural fragility such as those affected by post-conflict reconstruction, fiscal volatility, and accelerated modernization the BSC offers a structured methodology for managing competing institutional priorities. Within the Libyan context, and specifically at Sebha University, the adoption of the BSC framework supports the financial perspective in diversifying revenue sources amid declining public funding, while the customer/stakeholder perspective provides a mechanism for aligning institutional outputs with the expectations of students, employers, and the broader community [1]. Simultaneously, the internal processes and learning and growth dimensions contribute to enhancing operational efficiency such as through the optimisation of accreditation workflows and to building institutional capacity via sustained faculty development initiatives [3]. Collectively, these dimensions position the BSC as a viable tool for driving organisational resilience, academic quality, and stakeholder engagement in settings marked by systemic challenges and resource constraints.

2. Significance of the Study

This study offers both theoretical enrichment and practical utility by investigating the application of the Balanced Scorecard (BSC) framework in the evaluation of administrative performance at Sebha University. Its significance can be delineated along two primary dimensions:

2.1. Enhancing Performance Assessment and Institutional Efficiency

By employing a multidimensional performance measurement approach, this research provides a comprehensive analytical model for assessing administrative performance within a public higher education institution. Through the systematic evaluation of financial, stakeholder, internal process, and learning and growth dimensions, the study aims to enhance institutional efficiency, promote effective resource allocation, and support planned decision-making. These outcomes are anticipated to contribute to improved organisational effectiveness, greater academic service quality, and heightened satisfaction among both students and employees.

2.2. Advancing the Scholarly Understanding of BSC Implementation in Higher Education

This study contributes to the growing body of literature on performance management in higher education by contextualising the implementation of the BSC within the Libyan academic sector an area underrepresented in empirical research. By generating context-sensitive insights, the findings inform the development of performance evaluation models that are responsive to the unique socio-political, economic, and institutional conditions of HEIs operating in transitional or resource-constrained environments. The study thus extends the theoretical applicability of the BSC and offers a foundation for comparative research across similar institutional contexts.

3. Research Problem

Higher education institutions (HEIs), including Sebha University, face growing challenges in enhancing administrative performance and delivering high-quality educational services within an increasingly competitive and technologically dynamic landscape. A key challenge confronting Sebha University is the inadequacy of its existing administrative performance evaluation methods, which rely predominantly on traditional assessment approaches that fail to capture multidimensional institutional performance. Numerous studies have emphasized the limitations of conventional evaluation frameworks in HEIs and have advocated for more holistic models such as the Balanced Scorecard (BSC).

The Balanced Scorecard (BSC), as developed by [4] provides a comprehensive approach to performance evaluation across four interrelated perspectives: financial, internal business processes, learning and growth, and customer/stakeholder satisfaction. Research conducted by [5] institutions, noting that it offers a more integrated view of performance that aligns with organizational objectives

Similarly, [6] highlight that the BSC has been successfully adopted in universities across different regions to improve accountability; consequently, the central research problem is articulated as follows:

What is the impact of implementing the Balanced Scorecard (BSC) on performance evaluation at Sebha University?

Sub-Questions:

1. What is the impact of implementing the financial perspective of the Balanced Scorecard on performance evaluation at Sebha University?
2. What is the impact of implementing the customer perspective of the Balanced Scorecard on performance evaluation at Sebha University?
3. What is the impact of implementing the internal processes perspective of the Balanced Scorecard on performance evaluation at Sebha University?
4. What is the impact of implementing the learning and growth perspective of the Balanced Scorecard on performance evaluation at Sebha University?

4. Research Objectives

The study is guided by the following key objectives:

1- To empirically examine the impact of the Balanced Scorecard on performance evaluation at Sebha University by analyzing the individual and collective effects of its four dimensions—financial, customer/stakeholder, internal processes, and learning and growth—on administrative performance metrics.

2- To develop evidence-based recommendations for the institutional integration of the BSC into the institutional governance framework of Sebha university. The aim is to propose actionable, contextually grounded guidelines for enhancing performance evaluation practices using the BSC as a modern management tool.

5. Literature Review

5.1. Conceptual Definition

The Balanced Scorecard (BSC) is widely recognized as a management framework that transcends traditional financial evaluation by incorporating a multidimensional approach to institutional performance. Originally conceptualized by [7], the BSC enables organizations to translate planned vision into quantifiable objectives, actionable metrics, and coherent implementation pathways. In the context of higher education institutions (HEIs), the BSC has evolved into a comprehensive system for aligning academic missions with stakeholder expectations, fiscal realities, and operational goals. While Arabic literature variably refers to the BSC as the "Balanced Objectives Card" or "Balanced Achievements Card," these terminological variations converge on a shared conceptual foundation: the holistic evaluation of institutional performance through integrated, strategy-driven indicators [4] [8].

Three foundational definitions contextualize its utility:

Performance System: [4]define the BSC as comprehensive framework that translates organizational strategy into quantifiable objectives, actionable metrics, and clear implementation steps.

Institutional Evaluation Tool: As articulated by [8], the BSC is a mechanism for "assessing an organization's capacity to realize its optimizing resource utilization through integrated performance measures."

Higher Education Adaptation: Within academic institutions, the BSC functions as "a strategic administrative system that operationalizes the university's mission into measurable goals, responsive to labor market dynamics and stakeholder expectations" [9]

In higher education institutions (HEIs), the BSC addresses five strategic imperatives:

1. Strategic Translation: Converts institutional vision into measurable objectives (e.g., enhancing research output by 20% within five years).
2. Comprehensive Balance: Integrates financial metrics (e.g., budget efficiency) with non-financial indicators (e.g., student satisfaction, faculty development).
3. Future-Oriented Metrics: Provides predictive insights, such as forecasting enrollment trends or research impact [10].
4. Strategic Alignment: Ensures coherence between university-wide goals and individual faculty/departmental targets [9].
5. Institutional Responsiveness: Facilitates adaptability to external pressures, including accreditation standards, policy shifts, and labor market demands.

5.2. Advantages in University Settings

The BSC's efficacy in HEIs is evidenced by seven key benefits:

1. Integrated Performance Framework: Links institutional objectives to key performance indicators (KPIs), fostering organizational accountability. For example, aligning faculty research output with teaching evaluations [11].
2. Balanced Evaluation: Reduces overreliance on financial outcomes by incorporating customer (student/faculty), internal process, and learning dimensions [12].
3. Cross-Level Alignment: Synchronizes institutional, departmental, and individual objectives. Example: Aligning faculty research targets with university rankings. [13].
4. Short- and Long-Term Equilibrium: Balances immediate operational goals (e.g., annual budgets) with strategic milestones (e.g., achieving accreditation [14].
5. Feedback Loop: Facilitates continuous improvement through cyclical performance reviews [7]
6. Collaborative Governance: Enhances transparency and interdepartmental coordination through standardized performance benchmarks [15] [16].

5.3. Adapting BSC Dimensions to Higher Education

In universities, the BSC's traditional dimensions are often reinterpreted to align with academic missions:

The financial perspective is a foundational component in ensuring institutional sustainability and aligning university operations with long-term viability goals. While traditionally associated with corporate enterprises, the BSC's financial dimension is equally pivotal in academia, where it intersects with fiduciary stewardship; resource allocation [17].This perspective compels universities to reconcile their educational and societal missions with economic imperatives, ensuring that financial policies and decisions bolster institutional resilience amid evolving funding landscapes [18].

5.4. Financial Dimension: Sustainability and Good Governance

The financial dimension aims to study the financial aspect represented by achieving the university's goals and sustainability, identifying financial strengths as well as weaknesses arising from specific financial policies and decisions. Universities must maintain their activities by ensuring sufficient financial resources, improving their image before stakeholders and committing to rationalizing administrative expenses. They also need to control operational costs and secure additional funding sources from research, patents, and other avenues [19].The customer perspective is a critical dimension of the Balanced Scorecard (BSC) framework, as it reflects an institution's ability to align its services with stakeholder needs and measure its planned success in fulfilling these demands In higher education, this perspective extends beyond conventional definitions of "customers" to encompass diverse stakeholders, including students, faculty members, employers, and the broader community [20].

For faculty members, this dimension evaluates performance through metrics such as retention rates, current faculty numbers, satisfaction levels, and the institution's capacity to attract new talent [21]

These indicators assess the university's organizational capabilityto maintain a high-quality academic workforce, which directly influences teaching and research outcomes. Simultaneously, the perspective prioritizes student satisfaction, employer partnerships, and community engagement. For instance, universities track graduation rates, graduate employability, and partnerships with industries to ensure alignment with labor market needs [22].

Community engagement initiatives, such as outreach programs and public research contributions, further underscore the institution's societal impact. Universities play a crucial role in fostering societal change by engaging in advocacy, outreach, and support services that empower marginalized groups and promote fairness in society. This engagement creates long-term sustainable impacts by building capacity within communities and empowering residents to become change agents [23].

Moreover, integrating community engagement into core considered functions such as curriculum design, research prioritization, and resource allocation has become a defining characteristic of contemporary universities. This institutionalization reflects their commitment to multidimensional accountability (e.g., ethical, social, and pedagogical) [24] However, reconciling competing stakeholder demands including governmental performance metrics, industry partnerships, community needs, and academic autonomy pose significant governance challenges. These tensions often manifest as resource fragmentation, power asymmetries, and evaluative incongruence [25].

Emphasize that universities must reconcile internal priorities, such as faculty development and academic quality, with external expectations, including student outcomes and societal accountability. Additionally, ensuring such alignment requires universities to adopt practices that consider the needs of faculty, students, and external stakeholders in a coordinated manner [26].

This dual focus necessitates a holistic approach, ensuring that

stakeholder needs are integrated into planning without compromising institutional missions. Institutions are increasingly adopting continuous and responsive planning frameworks to align with changing stakeholder expectations and societal demands [27]

For example, holistic approaches to comprehensive planning emphasize sustainability and inclusivity, addressing the needs of present and future stakeholders while maintaining the core educational mission.

5.5. Internal Processes Dimension:

Internal processes perspective this dimension focuses on the efficiency and effectiveness of academic and administrative operations. It necessitates the identification of mission-critical processes, elimination of systemic inefficiencies, and promotion of innovation in pedagogy, research, and governance [16]. In higher education, internal process evaluation encompasses metrics such as course completion rates, accreditation success, research productivity, and administrative responsiveness. Streamlined internal processes are imperative for maintaining academic excellence and institutional competitiveness in dynamic educational environments [15] [28].

5.6. Learning & Growth Dimension:

The Learning & Growth (L&G) perspective of the Balanced Scorecard (BSC) serves as the bedrock for fostering institutional agility and long-term sustainability in higher education. This dimension emphasizes faculty development, digital capacity-building, and knowledge sharing, which are essential for institutional responsiveness and innovation in a rapidly changing academic landscape that enable universities to outpace competitors in research, teaching, and societal impact [15] In light of accelerating digital transformation and evolving academic paradigms, it is imperative for universities to institutionalize adaptive and systematic mechanisms for continuous organizational learning. Such mechanisms must encompass faculty development, administrative capacity-building and technological agility to ensure alignment with emerging global challenges and sustain institutional relevance [18] .

5.7. The Concept of Performance and Its Evaluation in University Institutions

Institutional performance in the context of higher education is a multifaceted construct shaped by both internal dynamics and external environmental pressures. [29].Conceptualizes performance as a socially constructed phenomenon, where organizational success is interpreted through the lens of institutional fields and competing stakeholder logics.

Empirical studies suggest that while task-environment relationships often drive organizational success, institutional considerations become particularly salient under conditions of heightened uncertainty or regulatory stringency [30].

In the university context, performance evaluation acquires special significance as it serves as a systematic mechanism for diagnosing the current status of the university institution and identifying its strengths and weaknesses, enabling continuous improvement of its operations [31]. Additionally, performance evaluation contributes to assessing the quality of educational services and providing comprehensive information about the institution's activities to all stakeholders. The success of university institutions is linked to their ability to measure their performance, including intangible assets such as relationships with beneficiaries, employee efficiency, as well as the effectiveness of internal processes and the extent to which they achieve their mission and overarching goals [19].

5.8. The Relationship between the Balanced Scorecard and University Performance Evaluation

Traditional university performance evaluation systems historically relied on financial metrics—such as budget adherence and revenue generation which inadequately captured institutional effectiveness in teaching, research, and societal impact [32].Recognizing this limitation, [4]introduced the Balanced Scorecard (BSC) as a comprehensive management framework integrating financial and non-financial indicators. This model revolutionized organizational governance by translating abstract missions into actionable, balanced metrics across four dimensions: financial, customer/stakeholder, internal processes, and learning & growth [17].In higher education, the BSC addresses the sector's unique complexity, where success hinges on intangible outcomes like knowledge creation and community trust [9].The adoption of the Balanced Scorecard in higher education reflects a shift toward integrated performance assessment. Universities, unlike private firms, need evaluation tools that capture not only financial and operational metrics but also educational quality and societal engagement. For example, the University of Edinburgh employs a BSC-aligned framework to track research citations (internal processes), student employability (customer perspective), cross-disciplinary collaboration (learning & growth), and endowment growth (financial) [33]Such frameworks enable universities to align their institutional goals with measurable outcomes, ensuring accountability and progress in key areas. The application of the BSC to higher education is not limited to Edinburgh. Other institutions have also adapted the BSC to meet their unique requirements. For instance, California State University employs the BSC to align its mission and vision with specific organizational objectives and measurable performance indicators across financial, customer, internal, and learning perspectives [34].

Similarly, universities worldwide implement BSC frameworks tailored to their institutional goals, such as improving operational efficiency, enhancing student outcomes, and fostering innovation [35] This shift highlights the adaptability of the BSC in addressing the dual mandate of academic institutions: producing knowledge and serving societal needs. By integrating financial and non-financial metrics, universities ensure that they maintain fiscal health while advancing educational and research excellence [36]

.Furthermore, the BSC fosters a comprehensive view of institutional performance, balancing short-term priorities with long-term sustainability [37].

The balanced measurement of performance serves as a integrated system that connects and achieves a balance between the vision, mission, and objectives that universities aspire to, as well as how these are reflected and embodied through the four dimensions of the Balanced Scorecard. These dimensions are merely indicators that meet the needs of various beneficiary groups, whether internal or external [28].

6. Hypotheses

This study adopts the null hypothesis approach, which assumes that there is no statistically significant impact of implementing the Balanced Scorecard (BSC) on performance evaluation. This approach is supported by a number of previous studies that either found no statistically significant relationship or reported mixed results, indicating a limited or weak impact of BSC implementation, particularly in academic and administrative contexts. For instance, [38] concluded that many organizations fail to achieve noticeable performance improvements through BSC implementation due to weak linkages between non-financial measures and actual organizational outcomes. This reinforces the assumption that the BSC might not have a clear or measurable impact on overall performance.

Furthermore, [39] emphasized that the failure of organizations to realize tangible results from BSC adoption often stems from poor understanding of the model and the absence of a coherent implementation strategy. This lack of institutional alignment frequently leads to insignificant outcomes, particularly in complex and bureaucratic environments. In a critical analysis, [11] questioned the core assumptions of the Balanced Scorecard framework and highlighted its limitations in academic institutions, where traditional administrative models and structural challenges may hinder effective implementation. Based on the above, the adoption of the null hypothesis aligns with findings from a variety of studies that have either failed to identify a statistically significant impact of BSC implementation or have shown that its effectiveness is highly contingent on contextual and organizational factors, many of which are evident in the case of Sebha University.

6.1. Main Hypothesis

There is no statistically significant impact of implementing the Balanced Scorecard on performance evaluation at Sebha University. From this main hypothesis, the following sub-hypotheses can be formulated:

H1.There is no statistically significant impact of applying the financial perspective of the Balanced Scorecard on performance evaluation at Sebha University.

H2. There is no statistically significant impact of applying the customer perspective of the Balanced Scorecard on performance evaluation at Sebha University.

H3. There is no statistically significant impact of applying the internal processes perspective of the Balanced Scorecard on performance evaluation at Sebha University.

H4. There is no statistically significant impact of applying the learning and growth perspective of the Balanced Scorecard on performance evaluation at Sebha University.

7-Research Model

Based on the study variables, where the independent variable is the Balanced Scorecard (BSC) with its four dimensions and the dependent variable is Performance Evaluation, the following research model has been developed:

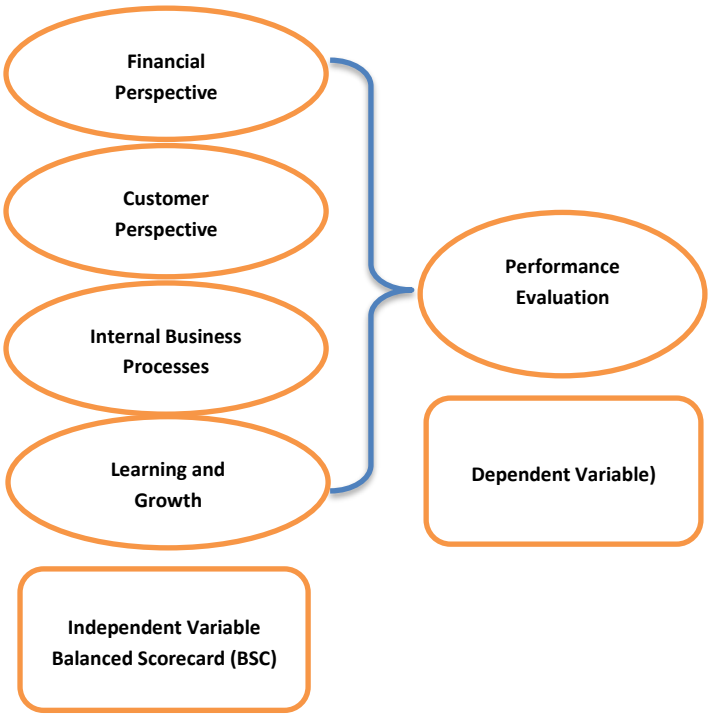

Fig.1: Research Model

8. Research method

8.1. Research Design This study employs a mixed-methods research design, integrating both descriptive and analytical approaches to systematically assess the applicability of the Balanced Scorecard (BSC) framework in institutional performance evaluation. The descriptive approach, rooted in qualitative analysis, facilitates a structured characterization of the four BSC dimensions financial, customer (stakeholder), internal processes, and learning & growth Concurrently, the analytical approach utilizes quantitative techniques to examine the causal relationships between BSC implementation and organizational performance outcomes at Sebha University, consistent with prior studies on performance management in higher education [38].

8.2. Sampling and Data Collection

The study population comprised all faculty members at Sebha University, totaling 1,164 academic staff, as per the university's official registry. A probability-based simple random sampling technique was employed to ensure equitable representation across academic disciplines and professional rank. This method leverages the availability of a comprehensive institutional directory, aligning with best practices in educational research for minimizing selection bias [40].

A structured questionnaire was administered to 285 participants, selected using a computerized random number generator to ensure methodological transparency and reproducibility. The sample size was determined using the finite population formula as cited in the study by [21] which recommends a minimum of 285 respondents for a population of approximately 1,200 individuals, ensuring a 95% confidence level and a 5% margin of error.

8.3. Instrument and Measurement The study employed a structured questionnaire, adapted from validated instruments used in prior research on BSC performance evaluation. Items were measured using a 5-point Likert scale (1 = strongly disagree to 5 = strongly agree) to assess respondents' perceptions across various performance dimensions. The questionnaire comprised two main sections:

Demographic Data: Capturing information on gender, educational qualification, job role, years of experience, and academic rank.

Balanced Scorecard (BSC) Dimensions: Measuring institutional performance using four BSC perspectives financial, customer (stakeholder), internal processes, and learning & growth alongside an overall performance evaluation measure.

8.4. Plan for data analysis

To empirically test the research hypotheses and examine the relationships between the dimensions of the Balanced Scorecard (BSC) and the performance evaluation at Sebha University, this study employed a set of statistical procedures using SPSS version 27. The analysis proceeded in sequential phases to ensure data quality, validity, and analytical robustness:

1. Preliminary Data Screening

The collected responses (N = 270) underwent initial screening to detect incomplete or inconsistent entries. A total of 15 cases were excluded, yielding 255 valid responses, which represented 89.5% of the initial sample. This ensured the reliability of the dataset and minimized potential biases. This high response rate surpasses the 70% threshold recommended for institutional studies [41] reflecting strong faculty engagement at Sebha University.

2. Assessment of Normality

The Kolmogorov–Smirnov test was conducted to assess the distribution of responses. All constructs exhibited normal distribution patterns ($p > 0.05$), justifying the use of parametric statistical techniques in subsequent analyses.

3. Reliability Analysis

The internal consistency of the measurement instrument was verified using Cronbach's Alpha coefficients. All BSC dimensions recorded alpha values exceeding the recommended threshold of 0.70, indicating high reliability:

Financial Perspective ($\alpha = 0.78$)

Stakeholder Perspective ($\alpha = 0.82$)

Internal Processes ($\alpha = 0.85$)

Learning and Growth ($\alpha = 0.79$)

Overall Performance Evaluation ($\alpha = 0.88$)

4. Descriptive Statistics

Descriptive analyses (means and standard deviations) were computed to assess the general trends and levels of agreement across each dimension. This provided insights into the institutional context and highlighted areas of strength and deficiency within the university's performance domains.

5. Hypotheses Testing and Linear Regression Analysis

This study sought to empirically examine the proposed hypotheses by assessing the extent to which each dimension of the Balanced Scorecard (BSC)—namely Financial, Stakeholder, Internal Processes, and Learning & Growth contributes to the evaluation of institutional performance. To achieve this, multiple linear regression analysis was employed as a robust statistical technique capable of evaluating both the individual and combined predictive power of the BSC dimensions (independent variables) on the dependent variable, performance evaluation. This analytical approach enabled a comprehensive understanding of the relative influence of each BSC component within the context of Sebha University.

9. Demographic Profile of Respondents

Table 1: Demographic Profile of Respondents

Variable	Category	Frequency	Percentage (%)	Analytical Notes
Gender	Male	175	68.6%	**Higher representation of males in the sample**
	Female	80	31.4%	
Academic Qualification	Higher Diploma	1	0.4%	
	Bachelor's Degree	7	2.7%	
	Licentiate Degree	3	1.2%	
	Master's Degree	150	58.8%	Highest proportion
	Doctoral Degree	94	36.9%	
Occupational Role	Faculty Member	185	72.5%	Vast majority
	Department Head	48	18.8%	
	Vice Dean for Academic Affairs	12	4.7%	
	Dean	10	3.9%	
Years of Experience	Less than 5 years	32	12.5%	
	5 to less than 10 years	74	29.0%	
	10 to less than 20 years	105	41.2%	Largest proportion
	More than 20 years	44	17.3%	
Academic Rank	Assistant Lecturer	69	27.1%	
	Lecturer	106	41.6%	Highest proportion
	Assistant Professor	37	14.5%	
	Associate Professor	24	9.4%	
	Professor	19	7.5%	Lowest proportion

The demographic characteristics of the sample reveal a predominant representation of male participants, accounting for 175 individuals (68.6%), compared to 80 females (31.4%). This gender distribution suggests a noticeable male dominance within the academic environment under study, potentially reflecting institutional employment patterns or broader organizational representation. Regarding educational qualifications, the majority of participants held a Master's degree (150; 58.8%), followed by those with a Doctorate (94; 36.9%). In contrast, the proportion of respondents holding only a Bachelor's or Licentiate degree was significantly lower (3.9% combined), indicating that the sample largely comprised individuals with advanced academic credentials.

In terms of job position, faculty members constituted the largest segment of the sample (72.5%), followed by department heads (18.8%), while vice deans and deans represented smaller proportions, accounting for 4.7% and 3.9% respectively. This distribution aligns with the study's focus on academic staff directly engaged in educational institutions. With respect to professional experience, the highest representation was among individuals with 10 to less than 20 years of experience (105; 41.2%), followed by those with 5 to less than 10 years (29.0%). These findings indicate that the majority of participants possessed moderate to extensive professional experience, thereby enhancing the credibility of their insights related to the study's subject matter. Finally, the academic rank distribution shows that lecturers constituted the largest share (106; 41.6%), followed by assistant lecturers (27.1%) and assistant professors (14.5%), whereas full professors represented the smallest proportion (7.5%). This composition reflects the academic hierarchy within the institution under investigation, while also demonstrating a well-rounded representation across various academic levels.

10. Research Findings

The study examined the extent to which Sebha University applies the Balanced Scorecard (BSC) framework across its four key dimensions: financial, customer (stakeholder), internal processes, and learning & growth. The findings reveal varying levels of effectiveness across these dimensions, with notable implications for institutional performance evaluation.

Table 2: Financial Dimension Performance Indicators at the University of Sebha (Mean Scores and Standard Deviations)

Standard Deviation	Mean Score	Item
0.952	2.78	The University of Sebha effectively utilizes its available financial resources to achieve its objectives.
0.842	2.35	The university's annual budget adequately covers all expenses related to the educational process.
1.069	2.92	The financial management at the University of Sebha employs modern technologies in financial operations.
1.003	2.95	The university has an independent internal audit department that operates efficiently.
0.782	2.32	The annual budget of the University of Sebha is proportionate to its performance level.
0.935	**2.664**	**Overall Mean Score**

Table 2, detailing the Financial Dimension Performance Indicators, reveals an overall mean score of 2.664 (SD = 0.935) for the University of Sebha. This moderate mean score, coupled with a notable standard deviation, suggests a varied perception among respondents regarding the university's financial management efficacy. A detailed examination of individual items within this dimension provides further nuanced insights. Specifically, the perception of the university's effective utilization of available financial resources to achieve its objectives yielded a mean of 2.78 (SD = 0.952). While slightly above the overall dimension average, the substantial standard deviation indicates a lack of consensus, suggesting that while some stakeholders perceive efficient resource allocation, others hold differing views. This variability warrants further qualitative investigation to ascertain the underlying factors contributing to these divergent perceptions. Conversely, the adequacy of the university's annual budget in covering all expenses related to the educational process received a comparatively low mean score of 2.35 (SD = 0.842). This finding is critical, as it suggests a prevalent concern regarding budgetary constraints or potential misallocation that may impede the comprehensive coverage of educational expenditures. This aligns with the lowest mean score observed for the proportionality of the annual budget to the university's performance level (Mean = 2.32, SD = 0.782), indicating a significant perceived disconnect between financial inputs and institutional outputs. Such a discrepancy could undermine operational effectiveness, necessitating a thorough review of budgetary processes and their alignment with performance metrics. In contrast, the adoption of modern technologies in financial operations garnered a higher mean score of 2.92 (SD = 1.069), suggesting a relatively positive outlook on technological integration within financial management. Similarly, the presence and perceived efficiency of an independent internal audit department scored 2.95 (SD = 1.003). While these scores indicate areas of strength, the high standard deviations associated with both items suggest that the perceived benefits or effectiveness of these aspects are not uniformly experienced or recognized across all stakeholders. This could be attributed to varying levels of awareness, engagement, or direct

experience with these systems and departments.

Table 3: Customer (Stakeholder) Dimension Performance Indicators

Standard Deviation	Mean Score	Item
1.002	3.20	Faculty members are satisfied with the services provided by the university.
0.735	3.63	Most faculty members prefer dealing with the University of Sebha over other institutions.
0.976	3.30	The University of Sebha responds to faculty members' complaints and works to address them as quickly as possible.
0.765	3.64	The University of Sebha engages faculty members in preparing students.
1.062	3.16	The University of Sebha conducts surveys among faculty members regarding the quality of its services.
0.917	**3.386**	**Overall Mean Score**

Table 3, which delineates the Customer (Stakeholder) Dimension Performance Indicators, reveals an overall mean score of 3.386 (SD = 0.917). This aggregate score suggests a generally favorable perception among the university's stakeholders, primarily faculty members, regarding the services and engagement provided by the University of Sebha. However, the standard deviation indicates a degree of variability in these perceptions, warranting a closer examination of individual indicators.

One of the most salient findings within this dimension is the strong preference among faculty members for dealing with the University of Sebha over other institutions, evidenced by a high mean score of 3.63 (SD = 0.735). The relatively low standard deviation associated with this item signifies a strong consensus and represents a significant institutional strength. Furthermore, the engagement of faculty members in preparing students also received a very high mean score of 3.64 (SD = 0.765), accompanied by a low standard deviation. This indicates a widely acknowledged and effective involvement of faculty in the core educational mission, reinforcing the university's commitment to student success through active faculty participation. While faculty members generally express satisfaction with the services provided by the university (Mean = 3.20, SD = 1.002) and perceive the university as responsive to their complaints (Mean = 3.30, SD = 0.976), the higher standard deviations for these items suggest that the level of satisfaction and perceived responsiveness may not be uniform across all faculty members. This variability could stem from inconsistencies in service delivery or communication channels, indicating areas where targeted improvements could enhance overall stakeholder satisfaction.

Conversely, the item concerning the university's conduct of surveys among faculty members regarding the quality of its services yielded the lowest mean score in this dimension (Mean = 3.16, SD = 1.062) and the highest standard deviation. This suggests a potential gap in the perceived effectiveness or frequency of feedback mechanisms. While surveys may be conducted, their impact, visibility, or the subsequent communication of actions taken based on feedback might be inconsistent, leading to varied perceptions among faculty. Strengthening these feedback loops is essential for continuous improvement and demonstrating accountability to stakeholders.

Table 4: Internal Processes Dimension Performance Indicators

Standard Deviation	Mean Score	Item
0.932	3.57	The University of Sebha supports and promotes research activities.
0.872	3.55	The University of Sebha continuously improves its educational services.
0.886	3.47	The University of Sebha provides training programs in a timely manner.
0.899	3.36	The University of Sebha offers high-quality educational services.
0.735	3.77	The University of Sebha has a clear and well-defined curriculum plan.
0.867	**3.544**	**Overall Mean Score**

Table 4 provides insights into the Internal Processes Dimension, revealing an overall mean score of 3.544 (SD = 0.867). This robust mean score, coupled with a relatively low standard deviation, indicates a strong and consistent perception of the efficiency and effectiveness of the University of Sabha's internal operations. This dimension is crucial as it reflects the university's ability to deliver its mission through well-managed processes [4].

A standout finding within this dimension is the perception of a clear and well-defined curriculum plan, which achieved the highest mean score of 3.77 (SD = 0.735) and the lowest standard deviation. This indicates a strong consensus among respondents regarding the clarity and structure of the university's academic offerings.

Furthermore, the university's support for research activities (Mean = 3.57, SD = 0.932) and its continuous improvement of educational services (Mean = 3.55, SD = 0.872) also received high mean scores. These results suggest that the University of Sebha is perceived as actively fostering an environment conducive to academic inquiry and is committed to enhancing its core educational offerings. The moderate standard deviations indicate a generally positive view, though with some minor variations in perception.

The timely provision of training programs (Mean = 3.47, SD = 0.886) also scored positively, suggesting that the university is effective in delivering professional development opportunities to its staff. This is vital for maintaining a skilled workforce and adapting to evolving educational demands. The perception of high-quality educational services, while still positive (Mean = 3.36, SD = 0.899), was slightly lower than other items in this dimension. This suggests that while the quality is generally good, there might be specific areas where further enhancements could elevate the overall perception of educational excellence.

Table 5: Learning and Growth Dimension Performance Indicators

Standard Deviation	Mean Score	Item
0.882	3.59	Educational programs enhance the scientific competence of faculty members.
0.775	3.61	The University of Sebha continuously develops its systems.
0.921	3.48	The University of Sebha integrates modern technologies into the educational process.
0.690	4.00	The University of Sebha has a dedicated quality and development management department.
0.986	2.61	The University of Sebha allocates a sufficient budget for faculty training activities.
0.857	**3.458**	**Overall Mean Score**

Table 5 elucidates the Learning and Growth Dimension, presenting an overall mean score of 3.458 (SD = 0.857). This indicates a generally positive perception of the University of Sabha's commitment to fostering an environment conducive to continuous learning, development, and innovation among its faculty and staff.

A particularly strong aspect identified within this dimension is the presence and perceived effectiveness of a dedicated quality and development management department, which achieved a perfect mean score of 4.00 (SD = 0.690) and the lowest standard deviation. This exceptional result signifies a unanimous and strong recognition of this department's role and impact, positioning it as a significant institutional asset.

Furthermore, the perception that educational programs enhance the scientific competence of faculty members (Mean = 3.59, SD = 0.882) and the continuous development of university systems (Mean = 3.61, SD = 0.775) also received high mean scores. The relatively low standard deviation for system development suggests a consistent positive view on the university's efforts to modernize and adapt its operational infrastructure. These findings underscore the university's commitment to academic excellence and operational efficiency through ongoing development initiatives. The integration of modern technologies into the educational process also shows a positive mean of 3.48 (SD = 0.921), indicating that the university is perceived as embracing technological advancements to enhance teaching and learning. While positive, the moderate standard deviation suggests that the extent or effectiveness of this integration might vary across different departments or programs.

Table 6: Performance Evaluation Metrics at Sebha University

Standard Deviation	Mean Score	Item
0.807	3.20	The University of Sebha has a well-defined strategic plan.
0.821	3.20	The University of Sebha provides a clear and structured performance evaluation system.
0.798	3.11	The University of Sebha regularly and continuously improves its performance evaluation methods.
0.771	3.09	The University of Sebha employs effective methods in performance evaluation.
0.836	2.78	The University of Sebha does not face difficulties in evaluating its performance.
0.870	3.08	Financial indicators are not considered the primary basis for performance evaluation at the University of Sebha.
0.818	**3.077**	**Overall Mean Score**

Table 6 presents the Performance Evaluation Metrics at Sebha University, yielding an overall mean score of 3.077 (SD = 0.818). This moderate mean score suggests a generally acceptable, but not exceptionally strong, perception of the university's performance evaluation systems and practices. The standard deviation indicates a reasonable degree of consensus, though some variability exists.

The presence of a well-defined strategic plan (Mean = 3.20, SD = 0.807) and a clear and structured performance evaluation system (Mean = 3.20, SD = 0.821) both received positive mean scores. These findings suggest that the foundational elements for effective performance management are perceived to be in place.

Similarly, the perception that the university regularly and continuously improves its performance evaluation methods (Mean = 3.11, SD = 0.798) and employs effective methods in performance evaluation (Mean = 3.09, SD = 0.771) also received moderate positive scores. These indicate ongoing efforts and a general belief in the utility of the methods employed. The relatively low standard deviation for the effectiveness of methods suggests a more consistent view among respondents on this particular aspect.

10.1 Hypotheses Testing and Regression Results

To examine the impact of the Balanced Scorecard (BSC) dimensions on institutional performance at Sebha University, a multiple linear regression analysis was conducted. The model was found to be statistically significant ($F = 56.112$, $p < 0.001$), explaining 46.8% of the variance in performance evaluation ($R^2 = 0.468$). This confirms the overall validity of the BSC framework in capturing key predictors of institutional performance in a higher education context.

10.1.1 Hypotheses Testing Summary

The study tested one main hypothesis and four sub-hypotheses. Table 7 summarizes the results, indicating whether each hypothesis was supported or rejected based on the statistical significance of the regression coefficients.

Table 7: Summary of Hypotheses Testing Results

Hypothesis	BSC Dimension	β (Beta)	t-value	Sig. (p)	Interpretation
H1	Financial Perspective	0.268	5.372	0.000***	Significant effect (Accepted)
H2	Customer Perspective	0.180	2.495	0.013*	Significant effect (Accepted)
H3	Internal Processes	0.077	0.927	0.355	No significant effect (Rejected)
H4	Learning & Growth	0.401	6.588	0.000***	Significant effect (Accepted)

*Note: Significance levels — ***p < 0.001, **p < 0.01, *p < 0.05*

10.2. Linear Regression Analysis

Table 8 provides the full results of the regression model, including unstandardized (B) and standardized (Beta) coefficients for each BSC dimension.

Table 8: Linear Regression Analysis of BSC Dimensions on Institutional Performance

Dimension	B Value	β (Beta)	Sig. (p)
Financial	0.277	0.268	0.000***
Customer	0.187	0.180	0.013*
Internal Processes	0.081	0.077	0.355 (ns)
Learning & Growth	0.491	0.401	0.000***

The learning and growth dimension demonstrated the strongest predictive effect ($\beta = 0.401$, $p < 0.001$), emphasizing the importance of investing in faculty development, innovation, and quality assurance mechanisms. The financial dimension also showed a significant impact ($\beta = 0.268$, $p < 0.001$), highlighting the critical role of financial management in institutional performance.

The customer (stakeholder) perspective had a weaker but still statistically significant effect ($\beta = 0.180$, $p = 0.013$), suggesting a moderate level of faculty engagement and satisfaction. However, the internal processes dimension did not yield a statistically significant impact ($\beta = 0.077$, $p = 0.355$), indicating that while operational processes are essential, they may not directly influence perceptions of performance unless strategically integrated with broader institutional goals.

11. Discussion and implications

The empirical analysis revealed that the learning-and-growth dimension emerged as the most powerful predictor of institutional performance ($\beta = 0.401$, $p < 0.001$), unequivocally underscoring the strategic value of investing in human capital, fostering innovation and embedding rigorous quality-assurance mechanisms within higher-education institutions. This finding resonates with the resource-based view of plan, which argues that sustainable competitive advantage stems from VRIN resources and capabilities that are difficult to imitate or substitute [42] [43].

In the university context, such intangible assets include intellectual capital, faculty expertise, an organizational culture of continuous learning and an innate capacity for innovation [13].

Prior studies consistently emphasize the centrality of the learning-and-growth perspective in cultivating strategic agility, and our results reinforce the proposition that a university's ability to evolve and continually enhance its knowledge infrastructure is fundamental to long-term success in an increasingly volatile academic landscape [42] [13].

The relatively high mean for systemic quality management at Sebha University ($M = 4.00$, $SD = 0.690$) further corroborates this importance by indicating a strong institutional commitment to nurturing an adaptive learning environment.

Financial also showed a significant positive association with institutional performance ($\beta = 0.268$, $p < 0.001$), highlighting the enduring role of prudent fiscal management even in resource-constrained settings. Although descriptive statistics pointed to shortfalls in budgetary sufficiency and technological modernization of financial systems, the overall impact aligns with the global emphasis on fiscal responsibility and sustainability in higher education [44].Effective financial management thus remains a necessary albeit not sufficient—condition for institutional viability, a conclusion consistent with studies stressing the enabling function of financial health in academic value creation [45].

The chronic underfunding faced by Sebha University mirrors broader challenges in developing economies, further illustrating the need for innovative revenue-diversification and performance [46]

The customer (stakeholder) perspective exerted a weaker yet statistically significant influence on performance ($\beta = 0.180$, $p = 0.013$). Despite a partial alignment with faculty expectations, the moderate effect suggests that stakeholder engagement remains peripheral to the core performance framework. This is noteworthy because Kaplan and Norton's original Balanced Scorecard conceptualization assigns a pivotal role to customers and stakeholders in long-term value creation [4].

The observed deficits in structured feedback mechanisms ($M = 3.16$, $SD = 1.062$) parallel the difficulties many universities face in operationalizing stakeholder-centric governance [47]. Consequently, while Sebha University clearly acknowledges the importance of its

diverse stakeholder groups, more robust and institutionally integrated feedback processes are required to translate their expectations into tangible performance gains.

By contrast, the internal-process dimension did not exhibit a statistically significant effect on overall performance ($\beta = 0.077$, $p = 0.355$), despite reasonably strong operational ratings ($M = 3.544$, $SD = 0.867$). This non-significance supports critiques that process efficiency often functions as a hygiene factor rather than a direct performance driver when it is weakly linked to outcomes [38].

Although Sebha University demonstrates baseline operational competence—evidenced, for example, by curriculum coherence ($M = 3.77$, $SD = 0.735$)—these processes appear insufficiently intertwined with higher-level institutional objectives [39]. Three complementary explanations merit consideration. First, measurement limitations may have prevented the survey instrument from capturing nuanced aspects of process efficiency, such as interdepartmental collaboration or decision-making agility, which suggests the utility of mixed-methods approaches in future research. Second, the results may reflect an implementation gap in which operational processes, while tactically efficient, lack the strategic maturity necessary to generate perceivable performance gains, a challenge common in complex bureaucratic environments [11] [48].

12. Implications

The findings indicate that the "Learning and Growth" dimension exerts the greatest influence on enhancing institutional performance at Sebha University. This underscores institutional significance of investing in human capital and innovation. Accordingly, institutional efforts should prioritize the development of faculty members through targeted training programs that go beyond pedagogical enhancement to include the advancement of research capabilities, promotion of interdisciplinary collaboration, and cultivation of digital competencies. These initiatives must be closely aligned with the institution's core objectives to ensure that human resource development is harmonized with broader institutional ambitions.

Moreover, the development of the university's technological infrastructure emerges as an urgent necessity to support advanced scientific research, enable innovative teaching methods, and enhance the efficiency of administrative processes. This includes investments in learning management systems, scientific research databases, and digital collaboration platforms that foster knowledge exchange and stimulate innovation within the academic community. Equally important is the institutionalization of a culture grounded in continuous learning, experimentation, and ongoing improvement, reinforced through incentive systems, recognition of achievement, and the establishment of professional communities of practice.

Despite the financial constraints facing many educational institutions the significant impact of the financial dimension calls for the adoption of financial management practices. This entails diversifying revenue sources through the pursuit of grants, the establishment of endowments, forging public-private partnerships, and developing income-generating academic programs. Furthermore, performance-based budgeting is recommended to ensure that resource allocation is tied to strategic outcomes, thereby enhancing spending efficiency and maximizing institutional return on investment. Enhancing financial transparency and accountability is no less critical, and should be achieved through clear reporting mechanisms and participatory decision-making processes—fostering stakeholder trust and exemplifying sound governance, especially within public institutions.

With regard to internal processes, although operational performance levels are relatively high, their limited strategic impact signals a need for process reengineering to ensure stronger alignment with institutional goals. This requires closing the gap between operational activities through comprehensive gap analysis, the promotion of innovation in process design, and the integration of digital transformation and automation to improve efficiency and resource optimization. For instance, streamlining processes related to student admissions and research project management can significantly enhance the experience of students and faculty members, positively affecting broader dimensions. Embedding performance indicators within internal operations allows for real-time monitoring and facilitates continuous improvement while ensuring direct contributions to overall institutional performance.

Finally, while the "Customer/Stakeholder" dimension exhibits a moderate yet statistically significant effect, it highlights the need to strengthen mechanisms for engagement and interaction with stakeholders. This entails developing structured systems for collecting feedback from diverse groups—including students, faculty, staff, employers, and the local community—via regular surveys, focus groups, and dedicated digital platforms. The resulting data should be systematically analyzed to generate actionable insights that inform operational improvements. Furthermore, the adoption of participatory governance models that actively involves stakeholders in decision-making processes—particularly in areas that directly affect their experiences—can foster a greater sense of ownership and ensure that institutional policies are aligned with the expectations of the university community.

13. Limitations and Future Research

This study's cross-sectional design limits causal inferences, and its single-institution focus restricts generalizability. Future studies should adopt longitudinal designs across multiple universities to explore contextual variables such as funding models or cultural dynamics. Additionally, mixed-methods research could elucidate why certain BSC dimensions, despite high operational ratings, lack predictive power.

14. Conclusion

This study empirically validated the Balanced Scorecard (BSC) as an effective framework for performance evaluation in the higher education context, specifically at Sebha University. The findings revealed notable asymmetries in the implementation of the BSC's four dimensions, with the learning and growth and financial perspectives demonstrating the most substantial influence on institutional performance. In contrast, the internal processes dimension, despite receiving favourable descriptive ratings, did not exhibit a statistically significant impact, highlighting a disconnect between operational adequacy and measurable value creation. These results underscore the necessity of transitioning from a focus on procedural efficiency to mechanisms that actively enhance institutional outcomes. Improving performance at Sebha University therefore requires emphasis on capacity development, stakeholder integration, and financial modernisation. Future efforts should prioritise aligning internal operations with broader performance objectives to ensure a more comprehensive and impact-driven application of the BSC framework.

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