

The Balanced Scorecard (BSC) as a Multidimensional Performance Measurement System Tool: Case the Company of Algeria Post

[http://doi.org/10.21272/fmir.5\(4\).87-105.2021](http://doi.org/10.21272/fmir.5(4).87-105.2021)

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Abstract

This paper aimed to clarify the role that the Balanced Scorecard (BSC) as a performance measurement tool in the company of Algeria Post. The BSC is a strategic performance management system, has been proven suitable for the public sector as the financial aspect is not their only concern. The BSC is « A multidimensional performance measurement system that should serve as decision support for managers. It includes indicators of progress and delay as well as internal and external indicators. It organizes the measures in a coherent system around four balanced perspectives: financial perspective, customer perspective, internal process, learning, and growth ». (Kaplan. S & Norton, 2004, P186). This study focused to improve the company of Algeria Post overall performance, the management control systems established should be re-evaluated and its tools should be improved to ensure reactivity in the decision-making and the measuring of the company performance. Our work consists of proposing a new approach to the performance management system for the model of the BSC as a performance measurement tool in the company of Algeria Post. The purpose of this article is to answer the main question of the study: should the company rely on the balanced scorecard as a performance measurement tool to achieve its strategic goals? First able, we counted on the stages of scientific research by gathering information about the company of Algeria Post, after that to conduct our study, we opted for a qualitative approach, using documentary research, interviews, and observation as tools for data collection. In the course of our designing of the proposed model of the BSC for the company. During our design of the proposed model of the balanced scorecard for the company we decided to follow a specific methodology to obtain the desired results taking into account the governmental nature of the organization of the company's. We deemed it necessary to apply a public sector BSC model, using a top-down principle from (Kaplan and Norton, 2014) combined with the implementation procedures described in the theoretical side by (Alain Fernandez, 2013). It is noted that through the performance indicators of the customer perspective that the company realized some respectful objectives, but most of them are short lived ones, simultaneously, the internal processes perspective was the most performing by focusing on improving the quality of electronic services and the commercial network as a whole.

Keywords: the Balanced Scorecard (BSC), Multidimensional Performance Measurement System, Organizational Performance, The Company of Algeria Post.

JEL Classification: L32, L25, M54, J24.

Cite as: Fadel, S., Necib, H., Rouaski, K., Challal, M., Bouaicha, H. (2021). The Balanced Scorecard (BSC) as a Multidimensional Performance Measurement System Tool: Case the Company of Algeria Post. *Financial Markets, Institutions and Risks*, 5(4), 87-105. [http://doi.org/10.21272/fmir.5\(4\).87-105.2021](http://doi.org/10.21272/fmir.5(4).87-105.2021)

Received: 24 November, 2021

Accepted: 9 December, 2021

Published: 30 December, 2021



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Introduction

The balanced scorecard (BSC) is a strategic performance measurement system, used to manage the company and to evaluate its performance by translating the strategy into concrete objectives for the executors. The balanced scorecard is not a simple collection of indicators but a structured set that deals with the global dimension of performance by integrating all the determinants of performance. The BSC is defined by (Kaplan Norton, 1996, P186) as « a multidimensional performance measurement system that is intended as an aid to management decision-making. It includes lead and lag indicators as well as internal and external indicators. It organizes the measures in a coherent system around four balanced axes: financial perspective, customer perspective, internal process, learning, and growth ».

The term "scorecard" signifies quantified performance measures and "balanced" signifies that the system is balanced between: Short-term objectives and long-term objectives, financial measures and non-financial measures, lagging indicators and leading indicators, internal performance and external performance perspectives. The BSC is known as a flexible tool that allows a quick, simple and dynamic display of a set of performance indicators selected by the organization according to its objectives. It is then a way to collect important information for the manager to make the appropriate decision. The Balanced Scorecard is a management system that maps an organization's strategic objectives into performance metrics from four perspectives. It is usually compared to the driving dashboard, the latter giving us at a glance all the necessary information about the functioning of the car and guiding us in the right direction (Horngren et al., 2003).

(Claude Alazard, Sabine Sépari, p 427) have defined it as a set of indicators arranged in a monitoring system by a single team or manager to assist in decision-making, coordination and monitoring of the activities of a particular department. It is a communication and decision-making tool that enables management control to address the key issues of managing and piloting its function and improving its performance. (Paul R, 2006, p13). The widespread use of the BSC by many large companies contributes to the development of this tool. So much so that it was initially used as a simple tool for measuring operational performance and then gradually became a crucial strategic management tool.

The etymology of the word perspective is from the Latin prospectus: to look through or see clearly, which is precisely what we aim to do with a Balanced Scorecard, examine the strategy, making it clearer through the lens of different viewpoints, and therefore more amenable to execution. Any strategy, to be effective, must contain descriptions of financial aspirations, markets served, processes to be conquered, and the people who will steadily and skillfully guide the ship to success. Therefore, the main content of a Balanced Scorecard: Financial, Customer, Internal processes, learning and growth.

The main strategic objective of the organization is to increase shareholder value by providing superior returns. Although one of the major advantages of BSC is that it does not rely on financial measures alone to assess performance, financial measures remain the primary focus of most BSC techniques; they determine the long-term objectives of the organization. Kaplan and Norton (1996) pointed out that the financial measures have two functions: They realize the potential targeted financial performance from the strategy and they present the ultimate goals of the other non-financial perspectives of the BSC. While specific measures of performance indicators are selected by the organization based on its strategy, the financial perspective measure relates to profitability. Kaplan and Norton (1996) stated that “Even skilled employees, provided with superb access to information, will not contribute to organizational success if they are not motivated to act in the interests of an organization or if they are not given the freedom to make decisions and take actions”. The following table provides a brief description of the four perspectives of the BSC, highlighting the key areas of focus within each perspective.

Table 1. Key areas of the balanced scorecard's four perspectives

Perspective	Description	Objective	Indicator
Customer Perspective	How do customers see the business?	<ul style="list-style-type: none"> ➤ Customer partnership ➤ New Products ➤ Preferred supplier ➤ Responsive supply 	<ul style="list-style-type: none"> ➤ Number of co-operative efforts ➤ Percent of sales from new products ➤ Share of key account's purchases ➤ On-time delivery
Internal Process	What must the business excel at?	<ul style="list-style-type: none"> ➤ Design productivity ➤ Manufacturing excellence ➤ New product introduction ➤ Technological capabilities 	<ul style="list-style-type: none"> ➤ Efficiency measures ➤ Unit cost, production time, call back time. ➤ Actual vs. Planned introduction schedule ➤ Comparison against competitor capabilities

Table 1 (cont.). Key areas of the balanced scorecard's four perspectives

Learning and growth	Can the business continue to improve & create value?	<ul style="list-style-type: none"> ➤ Manufacturing learning ➤ Product focus ➤ Technology leadership ➤ Time to market 	<ul style="list-style-type: none"> ➤ Percent of products that contributes to majority of sales ➤ Time taken to develop the next initiative ➤ Time taken to introduce new products into the market, compared to competitors
Financial Perspective	How does the business look to shareholders?	<ul style="list-style-type: none"> ➤ Decrease costs ➤ Increase market growth ➤ Increase Sales revenue ➤ Increase return on invested capital 	<ul style="list-style-type: none"> ➤ Average cost per unit ➤ Company's market share -Growth rate in sales figures ➤ Return on investment

Source: compiled by authors.

Performance indicators: Performance indicators allow managers to monitor and verify the company's key activities. They also allow them to anticipate and prevent problems, and continuously improve the process, motivate the staff and work for the improvement and protection of the environment. "Performance indicators are indicators whether measurable or not (qualitative), that reflect "states" that characterize an organization in terms of efficiency (budgetary means) and effectiveness (results)." (Masanovic, 2010, p. 3). An indicator can be either qualitative or quantitative. In general, an indicator is identified with the achievement of a measurable result. However, some information is more valuable when it is qualitative. Also, performance indicators are determined from the top of the hierarchy with the strategic objectives previously determined by the managers. The performance indicators are linked to the profitability of the company. They focus on aspects such as costs, quality, time, and also the environment. Therefore, a well-designed dashboard is composed of structured indicators (of performance), which help the decision-maker in the decision-making process; by trying to answer the following three essential questions (What? Why? How?).

The difference between the public and private sector model: While the Balanced Scorecard has been designed for commercial companies, the framework has found widespread use in the public and non-profit sectors. In this section, we are going to highlight the concept of the BSC in the public sector. The Balanced Scorecard has become very popular as a proven tool for performance measurement and executing strategy in public sector organizations. The public sector is different from the private sector in many ways and for successful implementation of the balanced scorecard, there is a significant amount of translations required to convert the language of the private sector into terms that are appropriate for non-profit and governmental organizations (Arveson, 1999). The following table illustrates the differences between the public and private sectors. Mission moves to the top of the Balanced Scorecard for the public organization but the strategy remains at the core of the Scorecard system, whether it is a private or public sector organization. In public organizations focus is on meeting customer requirements because this is the essence and mission of each public organization. The financial perspective in public organizations is only the basis for the fulfillment of customer requirements. So indicators should be selected in the way that all of them are connected with the goals of the customer perspective. The cause and effect of all BSC indicators must be connected to financial objectives in private sector organizations but in public organizations, the cause and effect of all BSC indicators must be connected with the objectives from a customer perspective. A well-designed BSC concept should describe the strategy of an organization through the objectives and measures that have been chosen and these measures should link together in a chain of cause and effect relationships from the performance drivers in the Employee Learning and Growth Perspective all the way through to improved customer outcomes in Customer perspective (Niven, P, 2003, pp33-36).

Table 2. The differences of profit and public organizations

	Profit organizations	Public sector
Financial	Financial success	Fulfill mission
Customer	Customer satisfaction	Customer satisfaction
Internal Processes	Optimize business processes	Increase the effect of the process
Employee Learning and Growth	Plan the total resources of the organization	Knowledge management

Source: Jovanovic et al. (2011). Sistem strateškog menadžmenta. Balanced scorecard. SaTCIP.

The main difference between private and public sector organizations is that first is strategy-oriented while the public sector organizations are mission oriented.

Research Objective: To improve The Company of Algeria Post's overall performance, the management control systems established should be re-evaluated and its tools should be improved to ensure reactivity in the decision making and the measuring of the company's performance. Our work consists of proposing a new approach to the performance management system at the level of The Company of Algeria Post by proposing a model of BSC according to the design approach proposed by Robert Kaplan and David Norton.

Research question: It is in this context that we have deemed it useful to formulate the problematic of our study, as follows: *Should The Company of Algeria Post rely on the balanced scorecard as a performance measurement tool to achieve their strategic goals?*. From this question, we can derive the following sub-questions to frame our research:

- What's a balanced scorecard? And what has led to its emergence?
- What are the different stages of implementing The Company of Algeria Post balanced scorecard?

1. Literature Review

An important question in the research literature is whether or not the use of the BSC affects on organizational performance. Proponents of the BSC concept propose that applying this technique has major consequences in terms of enhancing organizational performance. The literature has shown that applying the BSC in an organization has both direct and indirect effects on its performance. Furthermore, (Singh & Arora, S. S, 2018) stated that "consequences of adoption vary from no effect to slight indirect effect and of course to clearly evident effect". Regards the direct effects of applying the BSC on performance remains in doubt. Numerous studies have identified that applying the BSC in an organization plays a leading role in improving organizational performance by enhancing the effectuation of an organization's strategy and using strategy maps (Lucianetti, 2010, pp. 21-36). On the contrary, other studies have shown that it is hard to prove the association between the application of the BSC and organizational performance because of the various variables that mediate and moderate this relationship (De Geuser, et al ,2009, pp. 96-121). Showed that there are numerous benefits of implementing the BSC in organizations, as it provides better strategic planning, enhances strategy communication within all levels of the organization, and provides management with accurate information and financial reporting (Khozein, 2012, pp. 38-46). However stated that to a large extent, the consequences of using the BSC depend mainly on how the concept has been interpreted and implemented. For instance, there will undoubtedly be different effects from implementing the BSC as a performance measurement tool rather than as an organizational strategic management tool (Madsen & Stenheim, T., 2015, pp. 24-41).

It has been shown that applying strategy maps can enhance organizations' performance, as organizations that have a comprehensive process associated with the improvement of strategy maps will possess a better fit between the BSC and their strategy. One of the most significant faults in applying the BSC, which may harm, is the inclusion of excessive and unrelated performance measures. As for the indirect effects of applying the BSC on performance, several interview studies with organizations' managers have revealed that managers perceive various advantages of applying the BSC. For instance, (Lesáková & Dubcová, K, 2016, pp. 39-48) argued that applying the BSC increases the loyalty of both customers and employees who are targeted for the increase of value. Furthermore, a significant impact of the cause-and-effect relationship within the strategy maps is the increased possibility of achieving the organization's strategic objectives. In turn, this can be beneficial for facilitating strategy explanation and communication within different organizational levels: either top-level managers or employees. Additionally, strategy maps provide guidelines on how the members of the organization should operate to achieve the long-term strategic objectives. Therefore, it is anticipated that the application of the BSC, especially the implementation of strategy maps, will help to achieve and enhance the actual strategy work.

Summarized the indirect benefits of applying the BSC as follows: increase understanding of customers' requirements, support decision-makers by providing them with accurate and comprehensive information about performance indicators, eliminate communication difficulties between departments, and improve management by providing more effective planning of time and resources, and increase focus on the important tasks for implementing strategy.

In the analysis of the relationship between the use of management control tools and performance, the dashboard

represents a little-explored perspective. Even though the advent of the BSC has enriched the debate on the use of the dashboard, in our opinion, its impact on performance is little studied. Around the world, studies have been conducted to test the effectiveness of the BSC in public organizations that have already implemented it or are in the process of implementing it. They are grouped into two categories: The first category includes studies that have investigated the relationship between the use of the BSC and performance, whether it is a positive or negative relationship. The second category includes those that analyzed the process of implementing and using the BSC to identify future benefits.

Many researchers have tried to highlight the relationship between the use of the balanced scorecard and the performance of the organization by observing its impact on organizational performance. Using the case study method in a tourism organization, analyzed the theoretical and empirical concepts of the BSC technique, its strengths and weaknesses and the hierarchical steps required to implement it in a specific sector or industry (Kartalis, 2013, pp. 413-422). The findings revealed that BSC is applicable as a performance measurement for an industry in Greece. Based on one of the nonfinancial perspectives of the BSC, namely the internal business Process Perspective used the BSC to examine eleven of the fifteen universities in Sri Lanka. The sample size for this study includes all management faculties in Sri Lankan Universities (Weerasooriya, 2013, pp. 125-137). A thirty-item questionnaire was applied to obtain data from the heads of each department in every Management Faculty. Items were on a Liker scale and the data were tested using the Statistical Package for Social Sciences. The outcomes of this study can be applied to improve strategic plans for the management faculties in each university and promote the achievement of organizational objectives through Internal Business Process activities. Moreover, a high percentage of staff members recognized the importance of establishing an awareness program about the BSC. Another study applied in Turkey was conducted by (Erbasi, 2014, pp. 191-205) it aimed to set up an effective performance assessment model using the BSC for small municipalities.

The BSC was used as a strategic management technique and applied to data from three municipalities in Konya in the Central Anatolia Region of Turkey. The results of the study highlighted the importance of applying the BSC model in all municipalities in Turkey. Since sport is considered one of the most important sectors managed by the government in Turkey (Ekmekçi, 2014, pp. 754-761), applied the BSC approach to the Ministry of Youth and Sports as a strategic management technique. This study aimed to assess the Ministry's strategic plan based on both the financial and nonfinancial perspectives of BSC. The indicators of BSC techniques were defined using the mission, vision and strategic objectives. Finally, the results were assessed. The outcomes revealed that to improve performance status, sports organizations should apply BSC. Dimitropoulos demonstrated the usefulness of the BSC in a public non-profit sports organization in Greece. The findings showed that implementing the BSC set the basis for effective performance management by improving staff skills and abilities, as well as enhancing the quality of the services introduced (Dimitropoulos, et al, 2017, pp. 362-379).

In Algeria (Hocine & Dadene Abdelghani, 2021, pp. 768-791) tried to test the contribution of Balanced Scorecard (BSC) on Strategic performance evaluation in building materials industry institutions in Algeria, the outcome was that the dimensions of the balanced scorecard effectively contribute to evaluating the strategic performance and therefore there is a possibility to include it as a mean of measuring and evaluating the performance of these institutions.

Bolivar suggests that the adoption of the BSC as strategic management is seen as a solution to many of the challenges faced by public organizations, the authors found that little practical experience on its development is available. In their research, they propose an overview process of developing a balanced scorecard for a public organization. This could identify the determinants and obstacles to its implementation (Bolivar, et al. 2010). They have chosen to examine the implementation of the BSC in a public sector organization. The authors concluded that the BSC can be a non-prescriptive tool for the development of strategic control used by organizations that are seeking legitimacy to ensure their development.

2. Methodology

Based on the nature of the study and the information to be obtained to study the role of the Balanced Scorecard (BSC) in a multidimensional performance measurement System Tool: Case the Company of Algeria Post.

Theoretical aspect : by using the descriptive analytical approach to study the activities, the descriptive approach to present the phenomenon as it is, and express it in quantity and quality, the quantity express means using the language of the numbers, while the qualitative express is the one who describes the phenomenon and highlights its characteristics, and it does not stop there, but goes beyond it to the analytical approach, through

the interpretation and linking between the factors related to the phenomenon to reach results and conclusions regarding the basic concept of this phenomenon studies, in the case of our study is to find the relationship between the Balanced Scorecard (BSC) and multidimensional performance measurement System Tool.

Practical aspect: according to the nature of the topic of the study, we will use the study case of the company of Algeria Post, to know the role of the Balanced Scorecard (BSC) in performance measurement tool, furthermore this will allow for a comparison between the theatrical concepts and the extent of their application in the Algerian company, and that's through using the interview guide.

Nowadays, Algerian companies operate in an unstable economic sphere and are increasingly competitive. All managers are called upon to work to ensure global performance within the companies. In order to achieve the strategic objectives, managers need a management tool that offers a multidimensional vision of performance, unlike existing management tools that are based on the financial dimension only. Given the importance given to the concept of performance by the Company of Algeria Post, the latter is open to any proposals of innovation in the field of modern management control. In this context, our study will focus on the proposal of a Balanced Scorecard model as a new performance measurement tool within the Company.

Approach followed for designing the Company of Algeria Post BSC

In the course of our designing of the proposed model of the Balanced Scorecard for the Company of Algeria Post. We decided to follow a specific methodology to obtain the desired results. Given the governmental nature of Algeria Post Organization , We deemed it necessary to apply a Public Sector BSC Model , using a "top-down" principle of (Kaplan and Norton , 2014) combined with the implementation procedures described in the theoretical side by (Alain Fernandez, 2013). The figure below simplifies what we will discuss in this part.



Figure 1. Balanced scorecard implementation Process.

Source: compiled by authors.

The methodology stipulates in the first place the presentation of the organization's Assessments, which is the cornerstone of creating the balanced scorecard, knowing that we have previously presented it in the Organization's presentation, but we can only mention it again as a commitment from us to the exact application of the methodology. Later, we will present the major strategies of the Algeria Post. These strategies are the ones that reflect the mission, vision and values of the organization. Also, these strategies in turn will enable us to form the objectives for each perspective of the balanced scorecard in a coherent and integrated manner and with a causal relationship that we will explain in the strategic map.

In an advanced stage of our research, we will seek to create Measures and performance indicators that are accurate and relevant to the objectives related to each of the four perspectives. At another stage, we will define the desired Targets and what has been done by the Algeria Post Administration to reach those Targets. At the last stage, we will propose a Balanced Scorecard model and discuss its results.

3. Research method

To answer our problematic we opted for a qualitative study, which is characterized by a comprehensive approach, which aims to understand an action in a context or situation (Yin, 2012). It is research that produces and analyzes descriptive data, such as the words and observational behavior of individuals (Taylor & Bogdan, 1984). It refers to a research method interested in the meaning and observation of a social phenomenon in a natural situation. It deals with data that is difficult to quantify. It does not reject numbers or statistics but simply does not give them the first place.

4. Data Collection Tools

Documentary research: Within the framework of our research work we exploited several types of documents:

- Books: regarding our topic and the build-up process of the BSC from which we can cite The famous book “The Balanced Scorecard Translating strategy into action” (Kaplan, Norton 1996) , and Paul R. Nives’s book “Balanced Scorecard Step-By-Step For Government And Nonprofit Agencies Second Edition”, And Some Other Books have had great credit for us .
- Scientific articles: following the approaches used in the previous works.
- Internal company documents.
- Websites and thesis.
- All of the above allowed us to better understand our theme and expand our field of research and simplify our work.

Observation:

To elaborate our research we started with the observation which was realized in a freeway within the company to be able to collect information «Observing is a process including voluntary attention and intelligence, oriented by a terminal or organizing objective and directed at an object to gather information» (De Ketele, 1980, p. 27). After numerous visits to the Company of Algeria Post, during of our completion of the graduation dissertation, we were able to notice the interest that the Company of Algeria Post administration was giving to long-term goals and the concept of setting an effective strategic plan. This interest was evident as somehow précised goals and targets were set, the latter justifies their need for management control tools to verify their achievement of those pre-set goals. We also noticed that there is a distance between employees, which reflects the weak communication and cooperation between them. This might mean that the organization’s strategic plan is not well communicated, as their work is focused on carrying out a set of separate activities and not working towards the same goal.

Interviews:

In addition to the observation and documentary research, the interviews conducted at the Company of Algeria Post were a major part of the collection of necessary data on performance management and on the different perspectives of the BSC to facilitate its design. The interview is "an oral, face-to-face relationship between two people, one of whom one transmitting information to the other on a predetermined subject. So, the interview consists of a questioning session addressed to a person or persons chosen by chance in order to collect information to confirm or deny the research hypotheses" (Chabani, Ouacherine, 2013, p72) .In our case, we opted for a semi-directive interview. The objective of this choice is to give certain flexibility to the respondents and at the same time to extract the maximum of information from each interviewee.

Interview Guide: We prepared an interview guide to interview different managers within the Company of Algeria Post, in which we asked questions about the company's strategy and the four perspectives of the BSC. Our interview guide has been developed using examples and development methods proposed in books, scientific articles (Gotteland, Gavard-Perret, Christophe Haon, & Alain Jolibert, 2012, p. 112, Dahak & Rabah Kara, 2015, p. 98). We opted for a sequence of general questions to specific questions according to the funnel principle to master the interlocutor comfortably.

Means and tools used: We have opted for voice recording as means of collecting information, some interviewees refused to make voice recordings; in this case we had to enter the information manually using a notebook.

The study population: The selection of the interviewees is based on the position they hold within the company and the ones who are related to our research topic, hence their ability to answer our questions.

Table 3. Interview details

Date	Place	interviewer	Duration	Position	Information collection tool
07/06/2021	General Directorate -Babezouar -	interviewer (01)	18mn	General Director	Written
30/ 06/2021	General Directorate -Babezouar -	interviewer (01)	22mn	Department-head of Strategy	Written and voice recording

Table 3 (cont.). Interview details

18/ 08/2021	General Directorate -Babezouar -	interviewer (02)	24mn	Sub-directorate strategy	Written
25/ 08/2021	Human Recource Directorate -Babezouar -	interviewer (01)	36mn	Training center	Written
03/09/2021	General Directorate -Babezouar -	interviewer (01)	25mn	Study manager	Written

Source: compiled by authors.

5. Results presentation

The analysis of the results that we will carry out will revolve around the components of the BCS and will allow us to design a model that englobes all of the strategic objectives with the appropriate performance indicators to ensure performance measurement. After having accomplished our qualitative survey within the company of Algeria Post, we will present results collected through the latter.

FIRST STEP (Mission, Vision, Strategic axes):

Algeria Post Mission: Algeria Post must first of all fulfill, with the best possible quality of service, its regulatory missions provided for by the executive decree n°02-43 of January 14, 2002 carrying creation of the EPIC Algeria Post, in particular as regards the provision of postal services and postal financial services for the benefit of the citizens and the account of the State. Due to its dimension, its geographical, social, financial and economic integration, the objectives expected by the Establishment extend to cover a wider mission, that of realizing the financial, social and economic inclusion of the citizens and to contributing to the socio-economic development of the country.

Algeria Post Vision: Thanks to its deep social and geographical integration, the company of Algeria Post aims at participating actively in the economic and social development of the country through a transformed economic model based essentially on social responsibility, digitization and electronic commerce, and postal financial inclusion. Ultimately, Algeria Post aspires to: To be the leader, regain the customer's trust, ensure profitable and sustainable growth, be at the service of all citizens, to offer quality services.

Strategic axis: Algeria post strategy is based on a set of actions that are essentially reticulated around 6 strategic axes listed below:

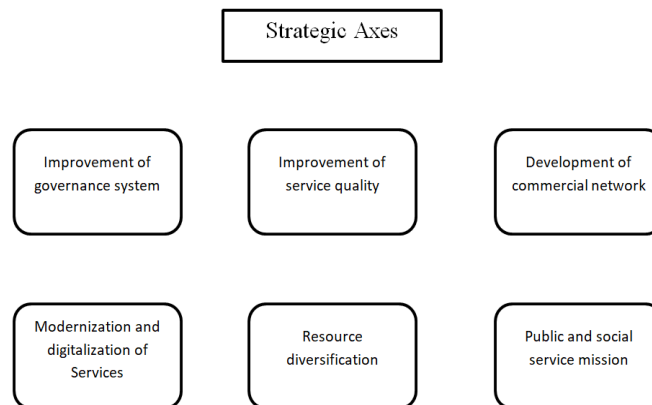


Figure 2. The Company of Algeria Post strategic axes

Source: compiled by authors from the documents given at the company level.

Improvement of the governance system: In this context, the company of Algeria Post has developed an integrated work program that includes several sub-axes concerning the operational and organizational aspects. The appreciation of the human resource: Concerned about the quality of the living conditions of its employees and because the HRM is a determining factor in the achievement of the organizational objectives, the Establishment has registered under its action plan of 2021, a series of actions aiming at the improvement of the working environment and the living conditions of the employees as well as the establishment of a stable and peaceful socio-professional climate. Development of human skills: The strengthening of infrastructure and the modernization of its activities through the massive use of information and communication technologies (ICT) must be accompanied by substantial measures in terms of training and development of human skills to

generalize the use of ICT and ensure their appropriation at all levels. Improving the financial and administrative management system: The improvement of the financial and administrative management system will be implemented in terms of activities through the development and application of manuals of procedures, including internal controls and budgetary processes. Adaptation of the computer network and securing of the systems: the Company of Algeria Post will invest in several projects whose major objective will be the realization of a modern and secure IT infrastructure.

Improving the quality of services: Works aiming at improving the service station and the reception conditions to the customers at the level of the post offices have been accomplished and others are still in progress as well as the modernization and the improvement of the mail and parcel service which represents the basic activity of the post office.

Development of the postal network: Within the framework of the maintenance of the commitment of the State for the provision to the concerned populations of universal service of the post office, by the supply on the whole territory of the postal and financial services of quality, the Company of Algeria Post will continue its process of densification and development of its postal network.

Modernization and digitalization of services: the Company of Algeria Post is engaged in a process of modernization of its activities in particular in the field of E-commerce and this through the massive recourse to the technologies of information and communication (TIC). This modernization was characterized by automation, massive computerization, dematerialization and especially the development of online services, remote access and the use of mobile applications (Baridinet and Baridimob).

Resources diversification: The strategy of the Company of Algeria Post plans to accelerate the development and the diversification of its activities, in particular through the deployment of new offers and innovative services around E-commerce, urban logistics and the contribution to the modernization of the financial and electronic money services.

Promotion of the public and social service mission: Faithful to its values and to its commitment to provide a quality public service, the Company of Algeria Post does not hesitate to make the least effort, at each occasion, to guarantee to the citizen his comfort.

SECOND STEP (Strategic objectives, Strategy map, Performance Indicators):

Table 4. The Company of Algeria Post strategic objectives of the balanced scorecard

Perspective	Objectives
Customer	<ul style="list-style-type: none"> ➤ Increase the number of customers ➤ Developing the company's image ➤ - Increase customer loyalty
Financial	<ul style="list-style-type: none"> ➤ Improved profitability ➤ Increase in turnover ➤ - Reduction of operating costs
Internal process	<ul style="list-style-type: none"> ➤ -Development of the commercial network ➤ -Ensure an equitable load between the stations of the network ➤ -Maximize ATM machines Availability ➤ -Ensured the availability of post office connectivity ➤ -Increase the rate of operations digitalization
Learning and growth	<ul style="list-style-type: none"> ➤ Improving staff potential ➤ Staff motivation ➤ - Productivity improvement

Source: compiled by authors.

Objective's formulation according to the four perspectives of the balanced scorecard:

Strategic map and cause and effect relationships: By linking the strategic objectives of the four perspectives together, we can now propose a model of a strategic map for the Company of Algeria Post. The following diagram summarizes the strategic map with the different causal links. The linkage of measures throughout the Strategy Map is constructed with a series of "if - then."

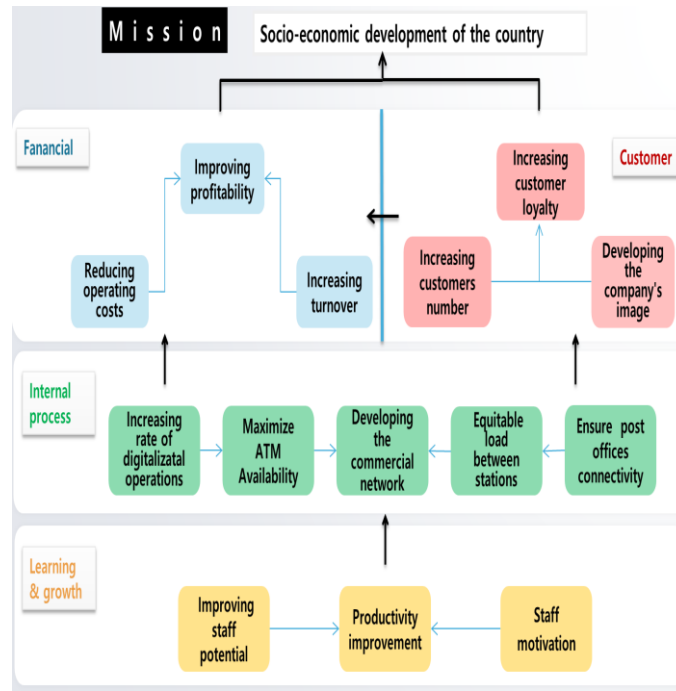


Figure 3. Algeria's post strategy map

Source: compiled by authors.

As shown in the figure above namely: the strategic map, all four perspectives are set in logical order adequate to the nature of the company, in our case it's a public commercial institution, where the focus is on customers and serving their needs to accomplish the mission, the message is that anything and everything done (financials, revenues, etc.) is there to support the customers. Every objective within each of the four perspectives is correlated with a cause and effect relationship. Thus, we see that the strategic objectives adopted in the learning and growth perspective and in the internal perspective should form the basis of Algeria Post's long-term strategy. The good performance of these two perspectives would produce substantial benefits in the provision of Algeria Post and enable the achievement of a remarkable degree of excellence. Therefore, customer the satisfaction will increase and the Company of Algeria Post will gain a positive image, this improvement in satisfaction of customers in the organization's public image will probably lead to increased numbers of customers and the possibility of offering additional services.

Increased customer numbers, a high quality image and the offer of additional services will produce an increase in the financial resources available to the organization and an improvement in its economic profitability. Finally, the conjunction of the financial perspective and the customer perspective will help the organization to achieve its strategic goal and eventually its mission.

The performance indicators: To steer the actions allowing to achieve the strategic objectives, as we have seen in theory, it is necessary to attribute to each strategic objective one or many indicators that make it possible to measure it and to give it a significant value to reach "a target" to be able to measure the performance. The choice of measurement Indicators was based on the three following factors: The BSC Model Conception blueprint about the selection of indicators of each Perspective (Kaplan and Norton books), the relevance of the indicator compared to the Strategic objectives, Information availability of each Indicator within the Company of Algeria Post, the following tables present the measurement indicators assigned to each objective.

Table 5. Customer perspective indicators

	Objectives	Indicators
Customer perspective	Increase the number of customers	The evolution of the number of new CCP accounts
	Developing the company's image	The number of participation in social actions
	Increase customer loyalty	Number of active accounts on existing Average number of transactions per active account

Source: Done by us from the documents given at the company level.

Table 6. Financial perspective

Financial perspective	Objectives	Indicators
	Increase in turnover	Rate of change in Turnover
	Reduction of operating costs	Rate of change in operating Costs
	Improve profitability	Net Profit / Turnover

Source: Done by us from the documents given at the company level.

Table 7. Internal process perspective

Internal process perspective	Objectives	Indicators
	Development of the commercial network	Post offices number evolution
	Ensure an equitable load between the stations of the network	Distribution rate of operations on the station
	Maximize ATM machines Availability	ATM availability rate
	Ensured the availability of post office connectivity	Number of offices connected via dedicated line Number of outages on the post office network
	Increase the rate of operations digitalization	Ratio: online transactions / over-the-counter transactions

Source: Done by us from the documents given at the company level.

Table 8. Learning and growth perspective

Learning and growth perspective	Objectives	Indicators
	Improving staff potential	Number of training sessions conducted annually
	Staff motivation	Job Turnover Absenteeism rate
	Productivity improvement	Productivity ratio

Source: Done by us from the documents given at the company level.

Tracking changes in performance indicators

Customer perspective indicators: The customer perspective is the unifying thread for the other perspectives; three strategic objectives have been selected: Increase the number of customers, develop the company's image, increase customer loyalty. Then, in order to better measure the achievement of these strategic objectives, we have selected indicators for each.

The number of customers: In this case the number of customers is related to the number of CCP accounts which is a very important indicator for the company, because it allows it to increase its sales and its turnover.

Table 9. Evolution of CCP accounts

Year	2019	2020
CCP accounts	22.3 Million	23.4 Million

Source: document given at company level.

According to the results displayed in the table above, The Company of Algeria Post has recorded an increase in the total number of its clients; this allows the achievement of one of the most important objectives of the customer perspective, which will contribute directly increasing the company's turnover.

Developing the company's image: We have associated the number of participation in to approximately measure such objectives.

Table 2. Participation in social actions

Year	2019	2020
Participation in social actions	843	116

Source: document given at company level.

We note a significant decrease in the number of participation in social actions in 2020 (116) compared to 2019 (843). This is due to the Corona pandemic and preventive measures, which means that this decrease does not necessarily reflect a decline in the company's image.

Customer loyalty: Customer loyalty is one of the most important objectives for the company, because it allows it to maintain its subscriber base and helps to develop its image.

Table 11. CCP active accounts

Year	2019	2020
CCP active accounts	15.7 Million	16.6 Million

Source: Document given at Company level.

The Company of Algeria Post had an increase in their total CCP accounts between 2019 (22.3 million) and 2020 (23.4 million), to determine customer loyalty, we have chosen the number of active accounts and the average number of transactions per active account to measure it, numbers were 15.7 million with an average of 2.1 operations a month in 2019 and 16.6 million active accounts with an average of 2.6 operations a month in 2020, this increase is due to the noticeable increase in the exploitation of the Internet services (Baridimob) provided by Algiers Post, as a consequence of the great recession caused by the Corona pandemic, and the increase in customer numbers (new university students).

Financial perspectives objectives:

Financial objectives ensure we are achieving our results, but doing so in an efficient manner that minimizes cost: Increase in turnover, reduction of operating costs, improve profitability.

Increase in turnover: The following table shows the evolution of the turnover of the Algeria post over 2 years between 2019 and 2020.

Table 12. Turnover evolution

Year	2019	2020
Turnover	41.6 Billion AD	42 billion Ad

Source: document given at company level.

We notice that the turnover of Algeria post is in continuous growth 41.6 Billion to 42 billion AD, with an estimated value of 0.4 billion AD compared to the year 2019. This positive result could be related to the Algeria Post's exploitation of the prevailing circumstances in the Corona pandemic, the Organization's success in increasing the use of electronic services: online payment (BaridiMob), in addition to the delivery services (EMS) that were widely popular at the global level in 2020.

Reduction of operating costs: Operating costs are all the expenses made by Algeria post to exist and operate. They include the cost of salaries, as well as expenses for maintenance, supplies and various services.

Table 13. Operating cost evolution

Year	2019	2020
Operating costs	31 Billion AD	35 Billion AD

Source: document given at company level.

We note a significant increase in operating costs for the period from 2019-2020. This estimated 12% increase is due to the policy of raising wages pursued by Algeria Post since the beginning of the year 2020. In addition, the COVID bonus pays for employees.

Improve profitability: Profitability is the relationship between an earned or expected income and the resources used to obtain it: ($Profitability = Net\ profit / Turnover$)

Table 14. Profitability evolution

Year	2019	2020
Net Profit	11.2 Billion AD	11.9 Billion AD

Source: document given at company level.

The following table represents the results obtained through the profitability Equation, for the two years 2019-2020.

Table 15. Profitability evolution

Year	2019	2020
Profitability	27.8%	28.3%

Source: Document Given at Company Level.

From the previous table, we notice an increase of 0.5% compared to 2019, when it was equal to 27.8%. This

the relatively weak increase is due to the increase in costs, the latter had a slight impact on the net profit compared to the capital, which increased at a good rate.

Internal process perspective objectives:

To meet the expectations of subscribers and shareholders, we have chosen indicators to measure performance throughout the chain of internal processes of the Algeria post. They are a total of five and are divided into the following strategic objectives: Development of the commercial network, ensuring an equitable load between the stations of the network, maximizing ATM machines Availability, ensuring the availability of post offices connectivity, increasing the rate of operations digitalization.

Development of the commercial network: Post office numbers can be a good indicator to rely on to track the development of the commercial network. The following table gives the numbers of post offices during the two years (2019- 2020).

Table 16. Post offices number evolution

Year	2019	2020
Number of post offices	3992	4062

Source: Document given at company level.

Through the previous table, we note an increase in post offices estimated at 70 post centers. This increase is due to the Algeria Post’s plans for the year 2020 in parallel with some government projects (AADL, LSP, LPP), to meet its needs.

Ensure an equitable load between the stations of the network: This rate reflects the level of distribution of operations over the various post office counters, such that in a theoretically ideal situation, if all the counters carry out the same number of operations during the financial year, this rate would be 100%, and conversely, if only one counter of the establishment carries out all the operations, the rate would be 0%. The following table shows the results of 2019 and 2020:

Table 17. Distribution rate of the operations between stations.

Year	2019	2020
Ratio	46.96 %	47,68 %

Source: document given at company level.

It should be noticed that there has been a slight improvement in the dispatch rate following supervisory work during the 2020 financial year, which made it possible to better manage the flow of clients during the COVID crisis period, and also the installation of waiting for management devices in certain offices.

Maximize ATMs Availability: It means the number of ATMs available out of the total number, Distributed in 58 states across the country.

Table 18. ATM availability

Year	2019	2020
ATM availability	71%	79%

Source: document given at company level.

As shown above, there is an increase of 7% ATM Availability in (2020). This increase can be justified through the inclination towards the use of ATMs to decrease the workload in post offices by fixing most of the ATMs that were out of service.

Ensure the availability of post office connectivity: The following two tables show information about connected post offices with a special line, and the second highlights the number of Outages in Post offices (2019-2020).

Table 19. Post offices connected to a special line

Year	2019	2020
Post offices with SL	3890 (95%)	4062 (100%)

Source: document given at company level.

Table 20. Outages in post offices network

Year	2019	2020
Outages in post offices network	24	3

Source: document given at company level.

From the tables above, we notice a coverage of 100 %, which represents 4,062 postal offices with a dedicated line, in 2020; Algeria Post was able to connect all its post offices with a specialized line. This line allows high-speed Internet, helps to increase the efficiency of post offices and provide better services to the customers. At the same time, it has also helped to reduce the recurring malfunctions of the system compared to previous years (24 outages in 2019). This has allowed Algeria Post to relatively satisfy the client, which is considered the ultimate goal of the organization.

Increase the rate of operations digitalization: This indicator measures the rate of adoption of the electronic channel of Algeria Post versus the physical channel which is the counter, and it is calculated by the following relationship: *(Number of transactions carried out online / Number of transactions carried out at the counter.)* The following table shows in numbers the results of 2019 and 2020:

Table 21. Rate of use of electronic remote services by Algeria Post customers

Year	2019	2020
Ratio	16.3 %	22.7%

Source: document given at company level.

We notice a clear increase in this ratio between the two financial years, which reflects the positive trend in the use of electronic services, particularly with the entry of new web merchants in the electronic payment platform of The Company of Algeria Post, and the continuous improvement of the services offered on the BARIDIMOB application, as well as the evolution of the rate of possession of EDAHABIA cards by the customers of The Company of Algeria Post.

Learning and growth perspective objectives:

It reflects the set of factors for improving employee effectiveness that would support the strategy implementation, therefore we have chosen: Improving staff potential, staff motivation, productivity improvement.

Improving staff potential (Number of training sessions conducted annually): The Company of Algeria Post carries out a regular program to upgrade skills through training every year, and this depends on the needs. The table below shows the evolution of the number of training sessions carried out for employees of The Company of Algeria Post (2019 - 2020).

Table 22. Number of trainings

Year	2019	2020
Number of training	13857	4032

Source: document given at company level.

There was a drastic reduction of over 300 %. As a result of the closure of most of the training institutions approved by the state due to COVID 19 precautionary measures, to this end most training were done internally in 2020.

Staff motivation (Absenteeism ratio): This indicator provides information on employee loyalty. It is obtained by comparing the number of daily absentees to the average workforce. The table below shows the evolution of this daily rate at the level of Algeria Post:

Table 23. Absenteeism rate

Year	2019	2020
Absenteeism	1.3%	1.5%

Source: document given at company level.

It is noted that the level of absenteeism for the year 2020 has increased by 0.3%. A slight increase in absenteeism rate which is considered a random factor that is difficult to interpret or predict: *(Job Turnover = Leaving employees / Workforce)*. Job turnover or "staff turnover" is an indicator describing the rate of staff turnover in an organization, Generally estimated as a percentage, the turnover is calculated from the ratio between the number of employees recruited and those who left the company during a well-defined period (very

often an annual period), as well as the total number of people present in the company at the start of this period. We present below its evolution over the years 2019-2020:

Table 24. Job turnover evolution

Year	2019	2020
Workforce	28 089	28 162
Leaving	23	14
Job turnover	0.8%	0.5 %

Source: document given at company level.

As shown in the above table, we note a decrease in the job turnover level in 2020 (0.5) compared to 2019 (0.8) by 0.3 %. This positive decline, which is considered one of the factors of stability in the organization and one of the mechanisms of increasing productivity. Refers, in a semi-direct way, to the stagnant state of the labor market in the shadow of Corona. This allowed most government institutions to preserve their human capital .

Productivity improvement: This indicator can be used by any type of business, regardless of the field of activity, The productivity ratio is an indicator that sheds light on the performance of human resources; it makes it possible to assess the level of staff contribution based on the turnover achieved: (*Productivity ratio = Turnover / Number of employees*). We present below its evolution over the years 2019-2020:

Table 25. Productivity ratio

Year	2019	2020
Turnover	39.9 Billion AD	42 Billion AD
Workforce	28 089	28 162
Productivity ratio	1.4 Million	1.5 Million

Source: document given at company level.

The small increase in individual productivity by 0.1 Million. This increase is justified by an increase in the turnover along with a slight increase in the number of employees.

THIRD STEP (The Balanced Scorecard (BSC) proposed model):

After the explanation of the choice of indicators, we can summarize in the following table: The balanced scorecard that can be implemented at the level of Algeria Post to measure its performance.

Table 26. Proposed Balanced Scorecard model

Perspective	Strategic objective	Indicators	Results	Target	Initiatives
Customer perspective	Increase the number of customers	Evolution of the number of new CCP accounts	▲ +4,9%	▲ +3%	<ul style="list-style-type: none"> ➤ Algeria Post launches "EDAHABIA Premium" franchise service. ➤ Algeria Post launches a new mobile payment service for purchases
	Developing the company's image	Number of participation in social actions	▼ -720%	Hard to define a target	<ul style="list-style-type: none"> ➤ Opening of a current account to receive contributions in response to the Corona pandemic. ➤ Participation in exhibitions and salons.
Increase customer loyalty		Number of active accounts on existing	▲ +5.7%	▲ +6%	<ul style="list-style-type: none"> ➤ Signing an agreement of transactions between the monetary system of the Algeria Post and the interbank system. ➤ Allow retirees and older people to take out their grants through the agency. ➤ Developing the relationship with the customer through text messages that give information about their account.
	Average number of transactions per active account	▲ +19%	▲ +15%		
Financial perspective	Increase in turnover	Rate of change in Turnover	▲ +0.8%	▲ +1.5%	<ul style="list-style-type: none"> ➤ Launch of the renewal process for expired "EDAHABIA" payment cards ➤ Concluding many agreements with parties from different sectors to provide the electronic payment feature that would provide new incomes (ooredoo, Seaal, Air Algerie.) ➤ Signing 33 agreements with dealers in the tourism field to popularize electronic payment

Table 26 (cont.). Proposed Balanced Scorecard model

	Reduction of operating costs	Rate of change in operating Costs	▼ +12%	▼ +1%	➤ Trying to reduce equipment costs
	Improve profitability	Net Profit / Turnover	▲ +6%	▲ +8%	➤ Increasing the value of financial investments and concluding agreements with banks (BNA..)

Source: compiled by authors.

Table 27. Continued

Perspective	Strategic objective	Indicators	Results	Target	Initiatives
Learning and growth perspective	Improving staff potential	Number of training sessions conducted annually	▼ - 343%	Hard to define target	<ul style="list-style-type: none"> ➤ Train the personnel at the district level at the postal directorate of the concerned district (maintenance and repair services) ➤ Switching to internal internships instead of external due to COVID 19.
	Staff motivation	Job Turnover	▲ - 0.3%	Hard to define target	<ul style="list-style-type: none"> ➤ Exceptional grant for Algeria Post employees who are in direct contact with citizens in the COVID period.
		Absenteeism rate	▼ + 0.3%	Hard to define target	<ul style="list-style-type: none"> ➤ The assurance of promotions and advancement to employees according to order of merit.
	Productivity improvement	Productivity ratio	▲ + 7%	Hard to define target	<ul style="list-style-type: none"> ➤ Creating an inspiring climate through social initiatives ➤ The assurance of good conditions of work in offices. ➤ Personnel motivation
process perspective	Development of the commercial network	Post offices number evolution	▲ +1.7%	▲ +2%	<ul style="list-style-type: none"> ➤ Connecting more than 100 university centers and high schools to the online platform of Algeria Post. ➤ Approval of the project to establish new post offices
	Ensure an equitable load between the stations of the network	Distribution rate of operations on the station	▲ +0.72%	▲ +2%	<ul style="list-style-type: none"> ➤ Operating the smart waiting line system in 611 post offices
Internal perspective	Maximize ATM Availability	ATM availability rate	▲ +7%	▲ +20%	<ul style="list-style-type: none"> ➤ train the personnel at the district level at the postal directorate of the concerned district (maintenance and repair services) ➤ Train more than 100 technicians, to solve ATM problems
	Ensured the availability of post office connectivity	Number of offices connected via dedicated line	▲ 100%	▲ 100%	<ul style="list-style-type: none"> ➤ Completion of 21 100 G-Lte4 exits. ➤ Completion of 133,000 connections in high-flux optical fibers FTTX.
		Number of outages on the post office network	▲ -800%	▲ -200%	
	Increase the rate of operations digitalization	Ratio: online transactions / over-the-counter transactions	▲ +6.4 %	▲ +4%	<ul style="list-style-type: none"> ➤ Algeria Post launches a new mobile payment service for purchases ➤ The development of all electronic platforms for the enterprise, including applications. And do a lot of updates

Source: compiled by authors.

Conclusion

Today, strategy and the choice of management tools condition the management control process. It's objective

is linked to cost reduction and value creation. As a result, the issue of performance evaluation has become much more complex. A performance management dashboard allows the operation to serve the strategy. It allows the manager to execute a strategy or to improve a process. The Balanced Scorecard is a warning and signaling tool; it allows to prevent risks and detect opportunities. This is done by specifying the differences between a planned situation and an actual situation. To take decisions quickly and efficiently, and to implement new actions or correct actions already undertaken. It also allows managers to monitor the performance and counter-performance of their teams to take appropriate corrective measures at the appropriate time. It is in this optic that our research work focused on the proposal of a model of prospective for the company of Algeria Post. It is noted that through the performance indicators of the customer perspective that Algeria Post realized some respectful objectives, but most of them are short lived ones, simultaneously, the internal processes perspective was the most performing by focusing on improving the quality of electronic services and the commercial network.

Through our model, decent achievements were reported in the learning and growth perspective given the fact that it was the most impacted by the Corona virus. At last, a slight improvement was reported in the financial performance that did not live up to the expectations of the targets previously set. Starting from the theoretical side to the proposed BSC model and the results showcased within, in our humble opinion we assume that the Balanced Scorecard could indeed be a useful performance measurement tool.

Limitations and future directions

Our work has succeeded in exploring the adoption of BSC as the performance measurement tool. Moreover, the results were quite consistent with prior studies conducted, despite impressive findings; certain limitations that need to be dealt with:

The indicators choice was limited and not the most optimal to get the best possible results; the latter is due to the lack of relevant information and its confidentiality at the company level.

The lack of references and similar works done previously in such institutions (applying the BSC in a public sector institution).

Our work is largely based on the qualitative method. There is a need to engage quantitative methods to find newer and more precise insights in the domain. These limitations can be assumed as the basis for carrying out further exploration of the adoption of BSC

Although many of the limitations of this study lead to suggestions of future research and can be assumed as the basis for carrying out further exploration of adopting the BSC in certain areas.

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