



Employee performance and the Balanced Scorecard: A study in Qatar Sports Club

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Abstract: This study is an applied research aiming at examining the work performance and the balance scorecard in sport clubs based in the State of Qatar. The paper attempts to examine these two constructs as global variables as well as multifaceted constructs. The primary data of the study was collected using a self-administered questionnaire. The study co-opted 300 respondents, representing all levels of management randomly selected from the sixteen Qatari National sports clubs. In line with some previous studies, the current study has validated the idea that BSC is a concept that has relevance in all kinds of industries and must be customized to be used in the sports industry. The study results further uncover that work performance at both global and factor levels play significant role in predicting the Balanced Scorecard. This paper is the first of its kind in the State of Qatar and the region to investigate the applicability of the BSC in the sports sector and the role that the work performance plays in shaping it. The paper adds to the current knowledge in its field in general, especially in the sport sector. The implications of the findings for both the researchers and practitioners are also discussed in the paper.

Keywords: *Balanced scorecard, work performance, sports sector; manager rating, self-rating, middle east, GCC region.*

Received: 05 July 2023; **Accepted:** 09 September 2023; **Published:** 08 December 2023

INTRODUCTION

The business environment has undergone significant changes in the last few years. There are several key factors that influence the business performance, one of them is the intangible assets such as innovative design of the products/services. Traditionally, the performance measurement of employees was based on financial measures however, the relevance of relying only on financial measures has reduced and the managers needed to focus on other aspects related to the business (Perkins, Grey, & Remmers, 2014); (Nirino, Battisti, Ferraris, Dell'Atti, & Briamonte, 2022). A few different models of performance rating have been employed in the past. The limitation of these models was that they relied primarily on financial information rather than considering the different aspects of the job. According to Bititci, Carrie, and McDevitt (1997) because financial measures that are currently in place are not supporting the change process, there is a case for new styles of measurement systems that are appropriate to the needs of the modern manufacturing industry. As a result, several different models have been developed such as Integrated Performance Management System, Performance Prism and Balanced Scorecard (Salem, Hasnan, & Osman, 2012). The Balanced

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Scorecard is one such tool that employs both financial and non-financial measures (Yang & Lee, 2020); (Elkanayati & Shamah, 2019); (Martello, Watson, Fischer, et al., 2008).

Qatar has become one of the fastest growing countries during the last decade in certain sectors compared with other countries in the region. Such growth comes in line with the Qatar National Vision 2030, which seeks development in all its fields (human, social, economic and environmental). Since winning the bid of hosting the 2022 FIFA World Cup, sports have taken a major role in the culture and are spotlighted in Qatar while adhering to the slogan Gathering the world through sport. Qatar encourages its citizens and residents of all ages to adopt a healthy lifestyle through regular exercise and makes it accessible to them by providing many public facilities. Sport in Qatar comes in various forms, one of which includes traditional sports, such as boat races, camel racing, horse racing, and falconry championships, which are held annually. While traditional sports remain less common, they still have a consistent audience, whereas modern sports have seen tremendous growth and popularity in recent years. The country has built world-class facilities such as the Khalifa International Stadium, Aspire Zone, International Complex for Tennis & Squash, Lusail International Circuit, and Aspetar Orthopedic and Sports Medicine Hospital. It hosted many successful international sports events in the past few years, such as the 15th Asian Games in 2006, the Arab Games in 2011, the 2011 AFC Asian Football Cup, and the 2015 World Handball Championship. A major initiative that was issued by the Qatari Emir was the National Sports Day, which falls on the 2nd Tuesday of every February. This day is a national holiday where all citizens, residents, and employees take the day off and exercise together as a country. All governmental bodies and private sectors participate in public events and engage employees in sports activities in all the sports facilities and public parks in Qatar throughout the entire day. Since the sports clubs are critical pillars of the Qatari society which should be consistently improved in order to serve the interests of all members of society (to cope with this vision), this research introduces a proposed implementing of the Balanced Scorecard in Qatari sports clubs to improve the work performance of the clubs.

LITERATURE REVIEW

Balanced Scorecard is based on a set of performance scales, which aim to facilitate the balance between short-term and long-term performances, and between the desired results and the current performance between the objective financial indicators and the quantitative non-financial indicators (Kaplan & Norton, 1996).

Performance scales of the Balanced Scorecard are characterized as being integrated scales expressing the organizational goals, which are consistent with the organization's strategy. They also assess managers' compatibility with strategic objectives. Balanced Scorecard scales are classified into four factors, each one of them presents organizational indicator of the performance (Madsen & Stenheim, 2014). The Balanced Scorecard is considered as one of the tools of strategic management (Kaplan & Norton, 1996). Which encourages the development of four administrative operations comprehensively; work on the compatibility of the Strategic objectives on the long-term with current procedures. Hence, it is considered as a tool of organizational alignment (Madsen & Stenheim, 2014); (Tawse & Tabesh, 2023).

The Balanced Scorecard includes a description of the strategy in the form of a diagram explaining the causality between the objectives and procedures on the one hand, and between the objectives and the strategy of the organization on the other hand (Kaplan & Norton, 1996). The term of Strategic map is commonly used to explain this diagram, and its importance emerges because it evaluates the capability of the organization to transfer the Intangible assets and resources into concrete outputs, and the ability to achieve results consistent with the strategy. Hence, the Balanced Scorecard is considered as a tool of compatibility of strategic objectives; it is also a set of operations and systems that support the execution of Strategy (Kaplan & Norton, 2001). Accordingly, the Balanced Scorecard with its factors and scales formulate an administrative system aims to translate the related strategy of the organization into a set of objectives and strategic measurements. It is a practical reflection of the performance of the strategy, which starts by determining the vision of the organization and its strategy, regulating the specified scales of evaluating performance, and how far it is compatible with strategy. Therefore, there is a big conformity between the aim of applying the Balanced Scorecard and the level of work performance of the employees in the organization resulting in achieving its goals. Thus, we conclude that while the work performance is as a means of achieving the goals of the organization, we can consider the Balanced Scorecard as a guide map used by the administration to achieve its goals, it also identifies the gap between what is planned and what is targeted strategically.

Kumar, Brar, Chaudhari, and Raibagkar (2023) studied the performance management through the balanced scorecard approach by the South African revenue service. They argued that public organizations are often criticized for placing

too much emphasis only on financial control and neglecting other areas. A methodology like the Balanced Score Card is recommended for their use, (p. 2). Huang (2009) studied the scope of using Balanced Scorecard based approach for strategic planning with KBS (Knowledge Based System). The work is largely based on theoretical observation of the researcher in linking the processes under BSC into the development of a knowledge based system for enterprises that could possibly work as the basis of strategic planning. The study was based on non-parametric AHP method to analyse the various strategies followed by organizations. The work suggests prioritizing the analytical hierarchy processes of all the measures and the strategies in the BSC knowledge based system. The uniqueness of the work is in deriving practical applicability of the theoretical concepts. The study has tried to validate the fact that BSC can be used as a tool for goal setting and creating performance measurement systems. The author here has displayed the methods of establishing a BSCKBS procedure for achieving organizational competitiveness. The study can be used as a blueprint in organizational domains to identify and manage the strategic indicators of performance. For implementation of the BSCKBS structure the author has recommended the following steps in development of the BSCKBS architecture. The first step is the translation of the vision developed by the management. Second, is creating a web based (HTML and ASP) designed platform for communicating and linking and the project team members. Third, is the carrying out of the strategic planning by the project team. Finally, the project team sit down to create the organizational strategies on various functional areas to derive the sustained competitive advantage. The BSCKBS can be customized according to the needs of the organization and the distinct area of competitive advantage it wants to enjoy over time. Information technology become an enable in the same. The author suggests that further studies can empirically try to validate the suggested model in a real-life scenario.

Chen, Hsu, and Tzeng (2011) in their research have conducted an analysis of a real world problem faced by hot spring hotel and used the Balanced Scorecard approach to come up with a solution to the same. The hotel had been facing tough competition externally and dependence and feedback problem internally. The researchers carried out an empirical study establishing the interplay between Learning and Growth, Enterprises own internal processes and Customer. The study established the fact that the objective of financial growth could be achieved with the help of measures taken to strengthen the decisions keeping in mind the above three elements. The study identified six key criteria to be focused for performance enhancement and building a competitive edge. These were: (1) Service quality: Which said that the management of the business must focus on the overall ambience, hygiene, promptness of service etc. in its efforts to deliver a service with is satisfactory. (2) Customer satisfaction: the hotel must seek to bridge the gap between customer expectation and perception so that they do not look for alternatives. (3) Employees professional ability: The focus on professional ability of the employees and development of the same brings out the best in them. (4) Hotel Image: The customer centricity aspect of hotel management should be displayed in customer engagement, which would bring more customers. (5) Hotel management efficiency enhancement. (6) Customer Loyalty: It is possible to bring out the loyalty of the customers by leveraging the role of information technology. Finally, the study came up with a model of strategy map for the company based on Balanced Scorecard. The study is unique in its approach as they used the empirical evidence to come up with solution to the problem in the hotel. The solution can be well replicated in other companies working in the hotel industry facing similar problems.

(Tayler, 2010) has used experimental design in trying to examine the use and the association of Balanced Scorecard to reduce or alleviate the effects of reasoning when the BSC is used as a causal chain rather than merely as a performance measurement system. The experimental design involved use of BSC data in order to assess and check a new strategic initiative and whether or not the same was worth implementing or not. The BSC framing process happened in phases with panel (A) consisting of four Group Framing Panel (B) for causal chain framing. The findings of the study say that while using the BSC data to assess the effectiveness of a strategic initiative which they were associated in selecting, they presume that the initiative as more successful than managers who were not involved in the process of development of the strategic initiative. However, the managers are associated in selecting the measure seem to be less perturbed by their association in selecting the strategic initiative when they are given chance to predict a causal chain of performance. However, there is no evidence to suggest that simply by designing the Balanced Scorecard as a causal chain is enough to overcome the element of motivated reasoning among the managers in case of task that related to evaluation of strategy. The study proves the fact that motivated reasoning can result in augmenting the commitment of the managers. Thus, the role and the relevance of the managers and their involvement in the process of Balanced Scorecard implementation has been validated with the help of this research. Further, it is proved that a causal view of the BSC motivation helps in implementing and mitigating the ill effects of motivated reasoning. The dissonance can be removed if the involvement

level can be increased.

[Martello et al. \(2008\)](#) have studied the implementation of BSC in a not-for-profit organization named (Cattaraugus County Rehabilitation Center) in the USA. The study has looked at both the application of BSC in the Rehabilitation center along with the implication in using BSC in the Rehabilitation center. The Rehabilitation center background was analyzed theoretically and the way it has done strategic plan over the years was analyzed. The center was found to engage consultants in the process of strategic planning yet live with the gaps in the implementation of the plan to the lowest level in the organizational hierarchy. It was then that the new director appointed for the center proposed the implementation of the BSC system. The employees of the organization were apprehensive of the effectiveness of the BSC system in a not for profit set up. But the counseling and gradual acceptance of the employees and active participation of all the employees in the implementation process brought out positive results. Developing outcome measures among the organizational activities was a major challenge yet strategic plan were revised based on the approaches suggested in the BSC. Since the center was into providing services, the customer perspective was defined in terms of the efforts made to satisfy the service users. Then the customer service experience was sought to be increased in terms of maximum independence to the customers. For the financial perspective, the center sought to obtain new revenue sources and increase productivity. Identifying measurable metrics was the major area of concern for the center. The research found positive correlation between performance improvement and implementation of BSC metrics. Post implementation employees and the management have been able to look at aspects that were earlier overlooked which might be those factors influencing performance of the organization. By considering these, the performance has significantly seen to be improved.

[Perkins et al. \(2014\)](#) have tried to derive a framework for describing a set of iterations for Balanced Scorecard implementation. The research was carried to address the opaqueness in understanding the version of BSC that has been implemented in an organization. The authors analyzed the concept and attempted to analyze the major and the minor changes made while implementing BSC. Practically the research is an evolutionary look at the BSC concept over the years it has evolved and the changes it has gone through. Typically, the study brought out three major generations for the concept. The first two were the ones conceptualized by Kaplan & Norton the founders of the idea. [Coe and Letza \(2014\)](#) along with [Stefanovska and Soklevski \(2014\)](#) have been credited with the third version developed adding certain concepts to the work of Kaplan and Norton. The difference found between the first BSC and the subsequent versions thereof version is that there is substantial movement from a theoretical performance measurement tool to a practical look at the concept of performance measurement. The third version of BSC made it more technical with the managers using details measures and inputs to assess the performance of the employees. Further on, the top down strategy flow was added to the concept by adding performance measure along with the strategic objectives. Then in the second generation there was the addition of the concept of the strategy map. It gave a more meaningful causal link between the linkages of performance and strategy maps. The research accepted the fact that BSC is a powerful tool that has acted as an enabler for enhancement of organizational performance. The research instructs that firms must choose the right version of BSC as per the needs of the organization for deriving the best output in terms of performance.

[Perera \(2007\)](#) also conducted an exploratory research on the applicability and use of Balanced Scorecard in local government. The study has focused on analyzing the extent to which BSC is used in Local Governments and the factors of relevance that promote its adoption. The study has been conducted in the Sydney Metropolitan area with data collected through structured questionnaire and semi structured interview. The sample for the study was taken from the Local Government Directory working as the frame of the study. The study established the fact that during the study the adoption of BSC in Sydney Local Council was restricted. Out of the total 18 surveyed there were only 2 who had adopted BSC, 1 was in the process of adopting BSC, 8 were considering adoption, 5 were not considering and 2 were not even aware of. Thus, the level of adoption and awareness of BSC was seen to be at rather nascent stage. The low adoption was found to be largely due to the lack of leadership skill and a commitment among the leaders to systematize the processes. Since, the concept of BSC is not implementable without the support of top management thus here adoption was low. Another reason was the lack of competitive spirit among the local councils as they are not working for manufacturing or producing a commercial input. Finally, it was seen the difficulties of implementation of Balanced Scorecard which discouraged the local councils to adopt it. Apart from these factors time constraint for adoption and limitation in terms of financial and human resources among the local councils were other factors contributing to low adoption. The research is unique in its approach in trying to understand BSC in terms of Government bodies. Probing the adoptability aspect of BSC in diverse organizations therefore makes the study a pioneering one.

(Madsen and Stenheim (2014) study is another research delivering evidence on the perceived benefits of BSC implementation. The research has used qualitative data collection method like interview with practitioners and consultants on the perceived advantages of implementing BSC in Scandinavian companies. The paper has been able to give some preliminary outlook on the reactions of the companies that have implemented BSC in their performance measurement processes. The researchers conducted 61 semi-structured interviews with the consultants and the users of BSC. The countries involved were Sweden, Norway and Denmark. The benefits highlighted by the participants in the interview could be categorized into three headings that of balancing the demands of the stakeholders and the shareholders, developing compatibility in terms of the prowess of the local institutions and the use of common visualizations. The role of culture emerged as a potent factor in Balanced Scorecard implementation as the very notion of balance made the whole process acceptable as a role model for good governance for the organization. The user organizations identified six primary benefits in the implementation of BSC namely focus of the managers, idea of being balanced, use of common language, the alignment of the organizational goals, use of organizational culture as a motivational tool and finally as a catalyst of organizational change.

De Geuser, Mooraj, and Oyon (2009) looked at BSC from the perspective of post implementation effects of the same. The paper has answered two questions on whether balanced scorecard adds value to the organization and if yes how does it affect its performance. The authors used empirical research inputs by assessing Activity-Based Cost Management (ABCM) and its determinants to derive the added value element of BSC. The research compared and contrasted the various measures of success by using both the a priori and factor analysis data. For analyzing the degree of value created by the BSC implementation the research used the Strategy-Focused-Organisation (SFO) Model developed by (Kaplan & Norton, 2001). The data for the study was collected from a sample of 2000 European Companies with the sampling unit being the participants of a conference on BSC. The study finds answers to three significant questions relating to business first is the specific market that has to be targeted, the product and the service offerings and the ways to optimize the value to be delivered to the customer. The BSCs role in growth of a company is proved by the study in helping in developing strategic objectives along with strategic initiatives to meet defined goals. Thus, BSC systems are all pervasive and therefore if used as the framework for the managerial action the impact will be increased performance, and this has been validated by the given study. Again, the author has used Foster and Swenson framework to measure contribution, which takes success and determinants of success as the unit of measurement. However, the research is a positive effort is establishing the role and relevance of BSC in measuring and implementing the performance of the organizations.

It is clear from the above review of the literature that the concept of the balanced view and assessment of financial and non-financial measures (BSC) of organizational activities is significantly important for the success and development of work organizations. The concept over the years has been variously innovated with many new versions and aspects added over the years since 1990s. The difference found between the first BSC and the subsequent versions is that there is substantial movement from a theoretical performance measurement tool to a practical look at the concept of performance measurement. Balanced Scorecard has been well researched and applicable to large private sector undertakings, however there is evidence if its applicability in public sectors small undertakings as discussed above.

Based on this review of the literature regarding the BSC and performance across different sectors and industries, the following conceptual model and hypotheses are formulated:

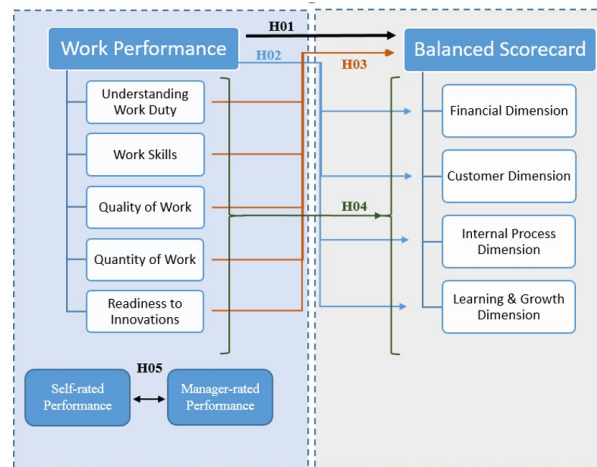


Figure 1 *The Study Model*

H₀: Work Performance is significant in predicting the Balanced Scorecard.

H₁: Work Performance is significant in predicting the dimensions of the Balanced Scorecard (financial, customer, internal process and learning and growth).

H₃: Work Performance facets (understanding work duty, work skills, quality of work, quantity of work and readiness to innovations) are significant in predicting the Balanced Scorecard.

H₄: Work Performance components are significant related to the foci of the Balanced Scorecard.

H₅: Self-rated Performance and Manager-rated Performance have a positive relation.

METHODOLOGY

Sample of the Study

The research population included all employees in the Qatar National Sports Clubs (16 clubs). The research sample was taken from all clubs by using a random sampling method, taking into consideration that the participants should be from all executive levels in the club (top, middle and bottom).

Using self-administered questionnaires and personalized online survey, the researchers distributed 300 questionnaires, however only 212 completed instruments were returned back out of which 210 surveys were found to be suitable for data analysis. The two excluded ones were missing more than 25% of the data including demographics.

Measures and Instrument

Different scales ranged between 2-points and 6-points were used to measure the six demographic variables employed in the study, namely education, age, number of years worked in current organization, number of years worked in the position or job, job status and nationality. In order to measure the work performance variable, the researchers adopted a scale adapted from (Suliman, 2001). The measure consisted of five factors as presented in Table 1 below. In agreement with the coopted organisations and employees, the researchers used the manager rating approach to test performance. The direct supervisor of each employee in the sample filled his/her appraisal form, which is given a special code and attached later on by the researchers to the employees part. Meanwhile, the self-rating method was also adopted in the study in order to examine hypothesis five. As for the BSC construct, a scaled based on the four dimensions identified by Kaplan and Norton (1996) is used (table 1). Nonetheless, the researchers develop the elements under each factor of the BSC, e.g. the club determines its financial objectives. The study instrument was originally prepared in English, but it was also translated into Arabic. The translated Arabic version was translated back to English to make sure they reflect each other. The two versions were used to collect the primary data, leaving the choice of the language to the respondent.

The final version of the instrument consisted of a cover page explaining the purpose of the study, encouraging the respondents to participate and spontaneously answer all questions and assuring them of the anonymity of their responses. The second part presented six demographic variables (table 3), whereas as section three included the self ratings statements (14 items). The 22 items of the balanced scorecard appeared in section four, whereas the last part of the survey was mean to be directed to the immediate supervisors as explained above. Table 1 exhibits the factors and

Table 1 *Arithmetic mean of balanced scorecard and work performance (MR)*

No.	Balanced Scorecard	Mean	Work Performance	Mean
1	Financial	4.06	Understanding Work Duties	4.25
2	Customers	4.16	Work Skills	4.11
3	Internal Process	4.17	Quality of Work	3.9
4	Learning & Growth	3.94	Quantity of Work	4.08
5	Balanced Scorecard	4.08	Readiness to Innovations	3.75

the means of the BSC and work performance (manager rated). The means of the BSC ranged between 3.94 and 4.17, whereas the means of performance 3.75-4.25.

Reliability

Cronbachs Alpha coefficients are calculated using the reliability test (SPSS/PASW) for the coopted variables. Table 2 below presents the findings of the test.

Table 2 *Cronbachs alpha coefficient for the questionnaires*

No.	Dimension	Cronbachs Alpha
1	Financial	0.807
2	Customers	0.805
3	Internal Process	0.81
4	Learning & Growth	0.806
5	Balanced Scorecard- global variable	0.789
6	Understanding Work Duty	0.831
7	Work Skills	0.832
8	Quality of Work	0.83
9	Quantity of Work	0.832
10	Readiness to Innovations	0.828
11	Work Performance- Manager-rated global	0.825
12	Work Performance- Self-rated global	0.779

As Table 1 exhibits, the internal consistency which is based on the Cronbachs Alpha Coefficient ranges between 0.779 and 0.832. Given that all alpha values are more than 0.70, it can be concluded that the inter-item consistency reliability of all measures are satisfactory.

RESULTS AND FINDINGS

Description of the sample

In order to describe the characteristics of the study sample, the frequency and percentage of the demographic variables were obtained. Table 3 shows that the percentage of bachelor degree holders is 31.9% and the percentage of college graduates is 35.2%, thus constituting the majority of the sample. This is compatible with the general trend in both private and public sectors, stipulating that candidates hold a bachelor's degree or a diploma for a greater employment opportunity.

The table further exhibits that the age group 58 or above is the lowest group at 5.2%, while the age group 25-35 is the largest at 43.3%, followed by the age group 36-46 at 31%, indicating that clubs focus on the recruitment of young people capable of high performance and the assumption of responsibility. The group of the sample with 2-7 years experience constitutes 44.3% and the group of the sample with 8-13 years experience constitutes 32.9%, indicating that the study sample possesses a high experience profile (table 3).

As for the job status, the results uncover that the First Level category is the lowest group, constituting 7.6% of sample subjects, followed by the Middle Level category, constituting 41.9%, while the Lower Level category constitutes a clear majority with 50.5%. This corresponds to the administrative distribution in the organizations.

Table 3 *The Demographic variables of the study sample*

		Frequency	Percent %
A	Education	210	100%
1	Less than high school	8	3.8%
2	High school	30	14.3%
3	College degree	74	35.2%
4	Graduate degree	67	31.9%
5	High Diploma	21	10.0%
6	Masters or above	10	4.8%
B	Age	210	100%
1	Less than 25	13	6.2%
2	25-35	91	43.3%
3	36-46	65	31.0%
4	47-57	30	14.3%
5	58 or above	11	5.2%
C	No. of years worked in current organization	210	100%
1	One year or less	16	7.6%
2	2-7	101	48.1%
3	8-13	62	29.5%
4	14-19	20	9.5%
5	20 years or above	11	5.2%
D	No. of years worked in the position or job	210	100%
1	One year or less	18	8.6%
2	2-7	93	44.3%
3	8-13	69	32.9%
4	14-19	15	7.1%
5	20 years or above	15	7.1%
E	Job Status	210	100%
1	First level	16	7.6%
2	Middle level	88	41.9%
3	Lower level	106	50.5%
F	Nationality	210	100%
1	Qatari National	55	26.2%
2	Non-Qatari National	155	73.8%

The Non-Qatari respondents form the majority of the coopted sample representing 73.8%, indicating that the Qatarization policy in the sports clubs needs some further activation and improvement.

Hypotheses Testing

Both the correlation and regression tests are used to test the study hypotheses. Table 4 below presents the outcomes of the regression test.

As Table 4 exhibits, the p -value (Sig. F Change) is 0.178, which is greater than $=0.05$. Looking at the R value in the same table, it can be noticed that it is less than 0.1, which indicates that the strength of the correlation is not significant. Given these findings, it can be concluded that there is no evidence that manager-rated work performance as a global variable can predict the global variable of the balanced scorecard. Hence, hypothesis 1 (H_{01}) is not established. Meanwhile, when work performance is regressed against the factors of the BSC, only two facets were found to be significant, namely customer ($p = .031$, $R = 0.15$) and internal process ($p = .045$, $R = 0.138$). Both the adjusted R square values for the two components, .018 and .014 respectively, and the R values indicate that work performance is weakly related to these two dimensions. The R square values implicate that only 1.8% and 1.4% of the changes in customer

Table 4 Regression analysis for Work Performance and Balanced Scorecard

Model Summary ^b									
Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate	Change Statistics			
						F Change	df ₁	df ₂	Sig. F Change
1	.093 ^a	0.009	0.004		14.46329	1.829	1	208	0.178

a. Predictors: (Constant), Global_WP_MR.

b. Dependent Variable: Global_BSC.

and internal process, respectively, are explained by work performance. Given these results, it can be concluded that hypothesis 2 (H₀₂) is partially accepted.

Table 5 Correlations between the study variables

Variables	Correlation	1	2	3	4	5	6	7	8	9	10
1. Global BSC	Pearson Correlation Sig. (2-tailed)	1									
2. BSC_Financial	Pearson Correlation Sig. (2-tailed)	.900**	1								
3. BSC_Customer	Pearson Correlation Sig. (2-tailed)	.895**	.737**	1							
4. BSC_Internal_Operations	Pearson Correlation Sig. (2-tailed)	.904**	.745**	.774**	1						
5. BSC_Learning_Growth	Pearson Correlation Sig. (2-tailed)	.894**	.734**	.701**	.766**	1					

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

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

The roles of work performance factors (understanding work duty, work skills, quality of work, quantity of work and readiness for innovations) in shaping the balanced scorecard were tested using the regression and the correlation tests. The findings uncover that none of the five components played a significant role in predicting the BSC. The p values for the facets ranged between .094 and .977. This means that the factors of performance play no significant role in predicting the BSC. Thus, hypothesis 3 (H₀₃) is not confirmed.

The relationships between the work performance factors- understanding work duty, work skills, quality of work, quantity of work and readiness to innovations- and the four dimensions of the balanced scorecard is examined using the Pearson correlation test .

As Table 5 and 6 shows, the quantity of the work produced by the coopted sample tended to report small yet

Table 6 Cont...

Variables	Correlation	1	2	3	4	5	6	7	8	9	10
6. Global WP_MR	Pearson Correlation	0.093	-0.002	.149*	.138*	0.063	1				
	Sig. (2-tailed)	0.178	0.971	0.031	0.045	0.362					
7. WP_MR_UWD	Pearson Correlation	0.089	0.011	0.13	0.106	0.078	.782**	1			
	Sig. (2-tailed)	0.199	0.871	0.06	0.125	0.258	0				
8. WP_MR_WS	Pearson Correlation	-0.003	-0.091	0.025	0.047	0.02	.795**	.567**	1		
	Sig. (2-tailed)	0.97	0.191	0.717	0.495	0.773	0	0			
9. WP_MR_Quality	Pearson Correlation	0.076	0.024	0.121	0.1	0.036	.815**	.572**	.579**	1	
	Sig. (2-tailed)	0.272	0.726	0.079	0.151	0.608	0	0	0		
10. WP_MR_Quality	Pearson Correlation	0.078	-0.023	.140*	.154*	0.028	.746**	.548**	.474**	.548**	1
	Sig. (2-tailed)	0.261	0.736	0.042	0.026	0.681	0	0	0	0	
11. WP_MR_Innovations	Pearson Correlation	0.116	0.04	.165*	.145*	0.076	.819**	.495**	.545**	.511**	.550**
	Sig. (2-tailed)	0.094	0.562	0.017	0.036	0.271	0	0	0	0	0

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

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

significant links with two components of the BSC, which are Customer ($r = .14$, sig. = .04) and Internal Process ($r = .154$, sig. = .026). Likewise, the readiness to innovate factor of performance reported significant and small relationships with the Customer ($r = .165$, sig. = .017) and Internal Process ($r = .145$, sig. = .036). Considering these outcomes, it can be judged that hypothesis 4 (H_{04}) is partially established and that out of the five factors of performance only two dimensions are related to the facets of BSC.

In order to test the last hypothesis, i.e. self and manager rated performance can predict each other and are positively related, both correlation and regression tests are applied.

Table 7 reveals that the parametric correlation is .229, which is significant at .01 level. Moreover, the F value is 11.482, which is highly significant at .01 level, the beta weight is 0.78, the t value (13.47) is significant at .01 level and the R Square value is .052. Given these results, it can be concluded that both ratings are significantly yet weakly and positively related to each other. The Adjusted R Square value in the same table (table 7) indicates that 4.8% of the change in manager-rated performance (DV) is explained by self-rated performance (IV). These results confirm the acceptance of hypothesis 5 (H_{05}) and that 95.2% of the variance in the manager-rated performance remained unexplained.

Table 7 *The regression and correlation tests for self-rated performance and manager-rated performance*

No	Variables	Beta	T	Sig.	R Square	Adjusted R-Square	Pearson Correlation
1	Self-rated performance (IV)	0.78	13.47	0.0052	0.048	0.229	
2	Manager-rated performance (DV)						Sig.000

($F = 11.482$, Sig. 001, $R = .229$)

DISCUSSION

Analysis of results of sample responses revealed a high applicability level for the Balanced Scorecard dimensions in the Qatari sports clubs, with an arithmetic mean 4.08. The internal process dimension placed first followed by the customer factor then the financial component, with the learning and growth facet placing last. This can be explained through the relationship between internal process and work performance, as highly efficient performance of internal process plays a key role in the improvement of the job performance of the employees of a given organization. Similarly, the analysis of the study tool revealed a high level of work performance at the sports clubs, with the arithmetic mean amounting to 4.02, indicating that employees of sports clubs have the required effectiveness/efficiency to execute and complete the activities of their clubs, thus helping the achievement of its goals and generating the required results.

As for the hypotheses testing, the findings revealed that there is no evidence that work performance can predict the balanced scorecard dimensions with the exception of the customer dimension and the internal process dimension. It was clear that those two factors could be predicted through work performance, which can be explained by the high work performing individuals taking a greater interest in customers and internal process of the sports clubs, which in turn has a key role to play in the achievement of the sports clubs goals. Furthermore, the work performance dimensions failed to predict the balanced scorecard factors, except in the case of employees capable of high work volume (quantity) and employees with high readiness to innovate. They were found to be significantly, positively yet weakly related to customer and internal process dimensions of BSC, which is quite logical and readily borne out through observation of the various service organizations. This mirrors (Zahoor & Sahaf, 2018) finding regarding the link between performance and two factors of BSC, namely customer and internal business processes.

In addition, hypotheses testing revealed that self-rated performance can predict by a margin of 4.8% the evaluation of performance by the direct superior. In essence, they supposed to predict each other by 100%, as it is the employee performance as rated by him/herself and their immediate superior. This finding may indicate a gap between subordinates and superiors in the perceptions of performance, e.g. what an employee perceives to be outstanding achievement, the manager may perceive it to be normal or even routine action. In this context, Singh (2015), p. 265 argued that:

Managerial and employee rating frequently do not agree, but in a participatory system the goal is not absolute. Role of employee acceptance agreement, but a process is improved significantly if clear Research demonstrate that PA system that exhibit higher levels of performance standards are used, the employees are experienced, and participation are positively associated with elevated levels of trust levels are high.

This result constitutes an unprecedented addition to the scientific content, as no research has previously measured this relationship in sports clubs. Mohyeldin Tahir Suliman (2003) explored the relationship between self and supervisor ratings of performance in the United Arab Emirates. He reported a prediction of 19% between self-rating and manager rating. Since the work culture in the United Arab Emirates has many factors in common with the work culture in the state of Qatar, this research does confirm the result that Suliman arrived at. Hence, there is a good chance to reach a general agreement on self-manager rating link in the Arabic context, including the State of Qatar.

To conclude, many studies have validated the fact that BSC is a concept that has relevance to all kinds of industries, including sports, and must be customized to be used in the industry of our choice. The following studies are only examples. Chen et al. (2011) conducted an analysis of a real world problem faced by Hot Spring Hotel and used the

Balanced Scorecard approach to come up with a solution to the same. Greiling (2010) studied the implementation of the Balanced Scorecard concept in German non-profit organizations. The study was based on an exploratory research design, and the premise of the same was empirical data collected from German non-profit organizations. Huang (2009) tested the scope of using the Balanced Scorecard based approach for strategic planning with KBS (Knowledge Based system). The work was largely based on theoretical observation of the researcher in linking the processes under BSC into the development of a knowledge-based system for enterprises that could possibly work as the basis of strategic planning. De Geuser et al. (2009) looked at the BSC from the perspective of post implementation effects of the same. The paper has answered two questions on whether a Balanced Scorecard adds value to the organization and, if yes, how it affects its performance. Rajesh, Pugazhendhi, Ganesh, Ducq, and Koh (2012) have studied the implementation of a Balanced Scorecard in a third party logistics service provider 3PL in India. Martello et al. (2008) examined the implementation of BSC in a not-for-profit organization named Cattaraugus County Rehabilitation Center in the USA. The study has looked at both the application of BSC in the rehabilitation center along with the implication in using BSC in the rehabilitation center. Hwang and Lee (2020) attempted to develop a set of performance indicators for clinical research coordinators using the balanced scorecard in South Korea. Based on the four pillars of the BSC they developed 10 strategies and 31 performance management indicators. Tayler (2010) used an experimental design in trying to examine the use and the association of the BSC to reduce or alleviate the effects of reasoning when the scorecard is used as a causal chain rather than merely as a performance measurement system.

CONCLUSION

The Balanced Scorecard is an innovative balanced approach that can be employed to have a complete overview of the business from the perspective of four dimensions. The discussion on the four dimensions of the balanced scorecard highlights how these contribute to analyzing the performance and developing the strategies. Thus, the balanced scorecard not only has a historical perspective but also provides insight into the future performance and/or guides the steps that may be taken to achieve the desired results.

Most research in this field; attempt to link BSC to the financial performance of the company. However, the current study is one of the few that tried to explore the links between manager rated performance and BSc as well as exploring the link between self and supervisor rated performance in the sports sector of the state of Qatar. In general, those who reported higher levels of performance as rated by their immediate supervisors tended to perceive the BSC more positively. More specifically, the quantity of the work performed and the readiness to innovate as two factors of performance reported positive relationships with the customer and internal process components of the BSC. Similarly, self and manager rated performance reported positive relationship ($r = .229$, Sig.000).

The research, apart from adding to the existing body of knowledge on the subject, gives more evidence of the effectiveness of Balanced Scorecard in the public sector, especially in the sports clubs. The study forms a basis for further work encompassing other organization in Qatar. The study can also further pave the way for a standardized model of performance measurement in public sector in Qatar, along with a defined set of benchmarks for the various perspectives of Balanced Scorecard. Finally, the study leaves substantial scope for future research in trying to further study the relationship between BSC and other non-organizational levels of performance such as employee and group levels. Future research may also attempt to further explore the reasons behind the significant gap that exist between superiors and subordinates in the perception of the overall performance of the employees as well as the factors, e.g. innovation, skills and quality.

The findings of the current study may not be applicable to other organizations outside the sports sector, especially outside the Arab contexts. With small populations, like the current study, it is always recommended to study the whole population rather than taking a sample. Despite the considerable efforts to co opt all employees working in the Qatari sports clubs, the researchers managed to get responses from only 210 employees out of 300, which is another limitation to this study. Moreover, the researchers efforts to get a more objective data to measure employee performance such as hours worked and customers served, were not successful. Therefore, the researchers had to depend on the manager rated performance approach instead of a results-based appraisal.

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