

3 3 38  
)  
(  
t  
:  
1.  
( )  
2.  
3.  
:  
:  
:

2004 )  
)

(Tapanyak, 2004

.2008/10/17

2008/4/28

.(2 2001

:

.1

.2

Kaplan & Norton, )

.(1992, p. 71

:

(BSC)

:

.1

.2

(Balanced Scorecard: BSC)  
(BSC)

(Kaplan and Norton, 1992)

(BSC)

:

.(Kaplan and Atkinson, 1998)

:

.1

):  
 .(

.2

Analytical Descriptive Approach

.3

(Ho1) :

•

(Ho1a) :

•

(38)

11 1  
 12

(Ho1b) :

.( )

•

22

31 23

(Ho1c) :

38 32

•

(Ho2) :

•

(Ho3) :

•

: : )  
 : (0.938) (  
 .(%60)  
 (89)  
 . 38 32 2005  
 : :  
 : (59)  
 ) : (177)  
 ( (95)  
 : (177) (%54)  
 : (%88) (84)  
 (%84.5) (13)  
 (71)

11 1

Descriptive

Statistics

(t)

One Sample T-test

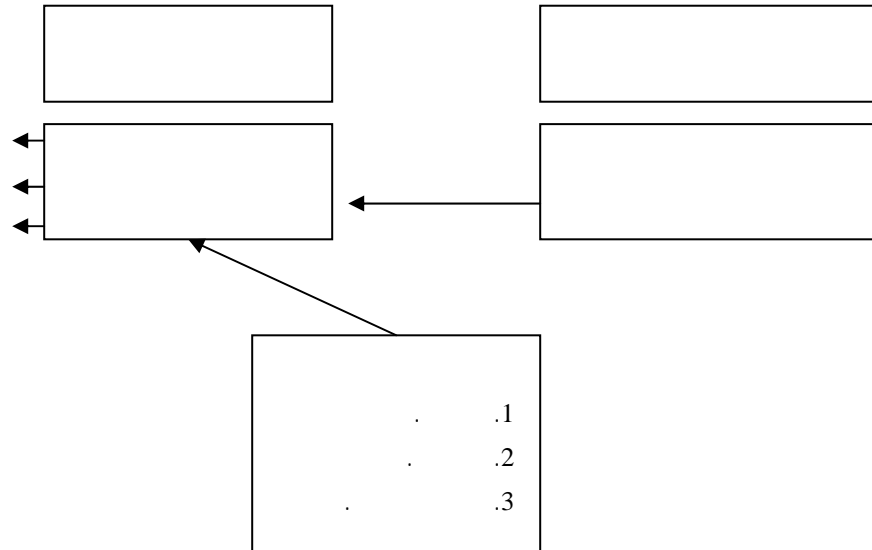
22 12

One Way ANOVA

.095

0.05

31 23



(Kaplan and Norton, 1993)

		.3	)		
		.4		:(197	2001
					.1
					.2
Return On (ROA)	:				
Return On (ROE)	:	Assets			.3
	:	Equity			
			Ittner )		
)				:(& Larker, 2003	
	(				.1
			(BCS)		
	:				.2
					.3
					.4
			Tapanyak, )		
	:			:(2004, p17	
					.1
<b>Customer Perspective</b>		<b>-1</b>			
					.2

**.Customer Profitability -**

(Kaplan & Atkinson, 1998, p 368)

**.Customer Satisfaction -**

**Internal Business -2**  
**.Process Perspective**

Kaplan & )

: (Atkinson, 1998, p 553

Kaplan & Atkinson, 1998, )

(p 371

.1

.2

.3

**.Customer Retention -**

**.Customer Acquisition -**

**:Innovation -**

(Kaplan & Atkinson, 1998, p 374)

**Financial**

:  
.1  
**.Statement Analysis**

-  
-  
-

**:Operations**

**Activity –**

(20 2002 )  
.2  
**.Based Approaches**

**Activity**

:  
•  
– Based Costing

**:Post Sales Service**

-

**Learning & Growth**

**-3**

•  
**Activity – Based Management**

**.Perspective**

:  
.3

:



(ABC)  
(2004)

(BSC)  
Balanced Scorecard  
(BSC)

BSC  
(Kaplan & Norton, 1996)  
(100)  
(BSC)  
(BSC)

(Norton  
Kaplan & )  
(2001)  
)  
Kaplan & Norton  
(BSC)

(Ax & Bjornenak, 2005)

(BSC)

(EVA)  
(BSC)

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- 
- 
-

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(Speakbacher & et al., 2003)

:  
:

( ) :

(Sohn & et al., 2003)

:

.1

.2

Analytic

.3

Hierarchy Process

.4

(Davis & Albright, 2004)

:

.1

(%3.4)

.2

(Ittner & Larcker, 2003)

.3

:(1)

15.5	11	30	
57.7	41	40 31	
26.8	19	40	
18.3	13	5	
38	27	10 6	
39.4	28	15 11	
4.2	3	16	
87.3	62		
11.3	8		
1.4	1		

(%87.3) ( ) 31 ) (1) ( 40  
 : : : (%57.5)  
 15-11)  
 ( (%39.4)

(1)	(2)	(3)	(4)	(5)
2.49		3.49-2.5		3.5

."

":

:

11-1 One Sample t-test

":

:(2)

."( )

( ) (t) :(2)

t	t			
0.057	1.934	1.105	3.25	1
0.000	4.740	0.876	3.49	2
0.000	10.969	0.801	4.04	3
0.000	5.635	1.011	3.68	4
0.000	5.109	1.045	3.63	5
0.000	5.152	1.129	3.69	6
0.925	0.095	1.257	3.01	7
0.000	5.456	1.088	3.7	8
0.001	3.320	1.144	3.45	9
0.000	14.072	0.751	4.25	10
0.054	1.964	1.226	3.29	11
0.000	8.669	0.58	3.59	

" (H1<sub>1a</sub>) (2)  
(3.59)  
(Test-Value = 3)

."( )

":

( )  
(8.669) (t)

22-12 One Sample t-test

.(0.000)

:(3)

(HO<sub>1a</sub>)

(3): (t)

t	t			
0.000	6.168	1.058	3.77	12
0.000	11.090	0.867	4.14	13
0.000	6.168	0.835	3.7	14
0.001	3.501	1.058	3.44	15
0.000	11.250	0.844	4.13	16
0.000	14.144	0.789	4.32	17
0.000	4.549	1.174	3.63	18
0.000	4.932	1.035	3.61	19
0.000	5.795	1.044	3.72	20
0.058	1.929	1.292	3.3	21
0.000	4.193	1.33	3.66	22
0.000	11.505	0.561	3.76	

(3)

(3.76)

(Test-Value = 3)

:"

(11.505)

(t)

31-23

One Sample t -test

(.000)

(HO<sub>1b</sub>)

:(4)

(H1<sub>1b</sub>)

(t) : (4)

t	t			
0.000	5.516	0.904	3.59	23
0.000	5.438	0.923	3.6	24
0.000	5.094	1.118	3.68	25
0.000	4.646	1.149	3.63	26
0.000	6.073	1.094	3.79	27
0.000	6.248	1.045	3.77	28
0.000	10.298	0.703	3.86	29
0.000	9.295	0.783	3.88	30
0.000	6.638	0.858	3.68	31
0.000	10.267	0.591	3.721	

(HO<sub>1</sub>) (4)  
 " (3.721)  
 (H1<sub>1</sub>) (Test-Value = 3)

" : (t) (10.267)  
 " : (0.000)  
 (H1<sub>1c</sub>) (HO<sub>1c</sub>)  
 " :

38-32 One Sample t-test

:(5)

(t) : (5)

t	t			
0.689	0.402	1.19	2.94	32
0.392	0.860	1.241	3.13	33

t	t				
0.574	0.564	1.271	2.91		34
0.428	0.798	1.19	2.89		35
0.000	4.706	1.16	3.65		36
0.167	1.395	1.191	2.8		37
0.000	4.049	0.938	3.45		38
0.292	1.061	0.8604	3.1083		

(5)

"

":

(3.108)

(Test-Value = 3)

" : (t)

:

:"(

)

(t)

."

One Way ANOVA

(0.292)

(1.061)

:

:(6)

(HO<sub>2</sub>)

"

:(6)

:"(

) :

F	F						
0.941	0.061	0.012 0.190	2 68 70	0.023 12.886 12.909			
0.939	0.134	0.026 0.192	3 67 70	0.077 12.832 12.909			
0.171	1.813	0.327 0.180	2 68 70	0.635 12.256 12.909			

(4) .3 ) :  
 .( (F)  
 (1.813 0.134 0.061)  
 (0.171 0.939 0.941)  
 .(0.05)

.4 " : (HO<sub>3</sub>)

:  
 :"( )

.5 :  
 .1

:  
 ( )

.1 (2)

.2 .2

.3 (3)

.4

.5



.6 ( )

**BSC**

2001

( )

-

2001

2002

**(2000-1991)**

-1

.44

2004

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# The level of Awareness of Jordanian Industrial Public Companies' Managers of the Significance of the Non-Financial Perspectives (Measures) of the Balanced Scorecards (BSC) in Evaluating The Performance of their Companies.

*Waheed R. Al-Khatatneh and Mansour I. Al-Sa'aydeh*

## ABSTRACT

The objective of this study is to measure the level of awareness of Jordanian industrial public companies' managers of the significance of the non-financial perspectives (measures) of the Balanced Scorecards (BSC) in evaluating the performance of their companies.

For this purpose, a 38-item questionnaire was designed to enable the researches to test the three main hypothesis of the study.

The first main hypothesis, however, consists of three sub-hypotheses; each one focuses on a single non-financial perspective of the BSC, namely the customer, the internal process and the learning and development perspectives.

Using the appropriate statistical tests (the one sample t-test and the ANOVA F test), the main results of the study turn out to be:

- a. Jordanian industrial public companies' managers (individually) are highly aware of the significance of the non-financial measures of the Balanced Scorecard when evaluating the performance of their companies.
- b. Industrial companies' managers do not overall realize the importance of using the Balanced Scorecard model overall when evaluating the performance of their companies.
- c. There are no differences in awareness of the significance of the non-financial perspectives of the BSC related to managers' age, experience or academic qualifications.

Based on the above results of the study, several recommendations were developed; the main one is that it is necessary to adopt the proposed Balanced Scorecard model by the managers of Jordanian industrial public companies in order to tie together the strategic plans, performance evaluation techniques and goals of the company.

**KEYWORDS:** Awareness, Industrial Companies, Balanced Scorecard, Customer, Internal Operations, Learning and Growth.