

THE BALANCED SCORECARD AND ITS ROLE IN EVALUATING THE PERFORMANCE OF ECONOMIC ENTITIES (AN APPLIED STUDY IN THE DIRECTORATE OF CIVIL DEFENSE / AL- MUTHANNA)

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A B S T R A C T	KEY WORDS
<p>Most of the economic (service) entities that operate in the Iraqi environment depend on traditional methods in the process of evaluating their performance, if these methods do not give a clear and comprehensive picture of the performance of these entities because these methods are based on financial measures only, which requires the need to use one of the accounting techniques The administrative balance, which is the balanced scorecard as a modern tool for evaluating performance and giving a clear and comprehensive picture of the performance of service entities by relying on financial and non-financial measures. Therefore, the research aims to study and analyze the role of the balanced scorecard in evaluating the performance of the Directorate of Civil Defense / Muthanna through the application of this technique in its perspectives. The four through visits and field experiences in the district and relying on the Directorate's data for the years (2018) and (2019), as well as a questionnaire form that the researchers designed and distributed to a random sample of the governorate's residents for the purpose of analyzing their opinions about the extent of their satisfaction with the performance of the Directorate, the research sample. What the research found The application of the balanced scorecard with its four perspectives in the Directorate of Civil Defense / Muthanna Governorate (research sample) contributed to measuring and evaluating the directorate's performance from the financial and non-financial terms, in a</p>	

clear and comprehensive manner, as it was found that there was an improvement in performance for the year 2019 over the year 2018 according to the financial perspective, and that There is a great agreement about the satisfaction of the people of the province with the performance of the Civil Defense Directorate and their dedication to their duties in accordance with the perspective of learning and growth based on the outcomes of the questionnaire and the SPSS program, while there was a clear decrease in performance in 2019 compared to the performance in 2018 according to the internal operations perspective. The performance is equal for the years 2018 and 2019 according to the learning and growth perspective	
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Introduction

The performance appraisal process is one of the most important administrative functions that the economic entity should carry out to measure the success of the plans that were developed in advance to achieve the desired objectives of the economic entity, by comparing the actual performance with the planned performance to identify weaknesses and take the necessary corrective measures to address them and ensure that they are not repeated. In the future, identifying strengths and working to support them and generalizing them on the aspects in which weaknesses have appeared, which leads to improving the performance of the economic entity by reaching the best levels of efficiency and effectiveness in practicing its various activities. The traditional performance appraisal process approved by economic entities for the purpose of evaluating their performance is inappropriate and useless because it relies on financial measures only because these measures are no longer sufficient to give a clear and comprehensive picture of the performance of the activities of the economic entity, which prompted the economic entities to search for appropriate tools to evaluate their performance. Which achieves integration between financial and non-financial measures and thus enables the economic entity to evaluate its performance in a clear and comprehensive way, and one of the most important modern tools for performance evaluation is the Balanced Scorecard (BSC), and the research aims to explain the role of the balanced scorecard in measuring and evaluating the performance of the economic entity in a clear and comprehensive way, and thus improving the efficiency and effectiveness of the performance of the economic entity, through practical application in the Directorate of Civil Defense / Al-Muthanna, and in order to achieve the objectives of the research, it was divided into four sections. In evaluating performance, the third topic dealt with the application of the balanced scorecard in the Directorate of Civil Defense / Al-Muthanna to evaluate its performance, and the research was concluded with the fourth topic, which dealt with the most prominent conclusions and recommendations reached by the researchers.

The First Topic / Research Methodology

First / the Research Problem: - Most of the economic entities (services) that operate in the Iraqi environment rely on traditional methods to evaluate their performance and to this day, as these methods have become unable to give a clear and comprehensive picture of the performance of the economic entity because these methods are limited to financial measures only , and the lack and weakness of the interest of these entities in applying modern techniques to measure and evaluate performance to give a clear and comprehensive picture of the performance of the activities of the various economic entity

due to its reliance on non-financial measures in addition to financial measures, including the balanced scorecard, and accordingly the research problem is embodied in the following question: Does the use of the balanced scorecard contribute to Evaluation of the performance of economic (service) entities.

Second / the Importance of Research

The importance of the research is reflected in the use of one of the modern management accounting techniques, which is the balanced scorecard, in evaluating the performance of the Directorate of Civil Defense / Al-Muthanna in a comprehensive and clear manner, due to its dependence on financial and non-financial measures, which are more in line with developments and changes in the service business environment, as well as an indication of the extent The Directorate's success in achieving its objectives.

Third / Research Objectives :

1-Statement of the cognitive foundations of the balanced scorecard

2-Studying and analyzing the role of the balanced scorecard in evaluating the performance of the Directorate of Civil Defense / Muthanna.

Fourth / research hypothesis:

- The research is based on a basic hypothesis as follows:

The use of the balanced scorecard contributes to evaluating the performance of economic (service) entities.

This hypothesis is divided into four sub-hypotheses, as follows:

The first sub-hypothesis: the performance of the Civil Defense Directorate in Muthanna can be evaluated using the financial perspective of the balanced scorecard.

The second sub-hypothesis: the performance of the Directorate of Civil Defense in Muthanna can be evaluated using the clients' perspective of the balanced scorecard.

The third sub-hypothesis: The performance of the Civil Defense Directorate in Muthanna can be evaluated using the internal operations perspective of the balanced scorecard.

The fourth sub-hypothesis: the performance of the Directorate of Civil Defense in Muthanna can be evaluated using the learning and growth perspective of the balanced scorecard.

Fifth / the field of research: - The Directorate of Civil Defense / Al-Muthanna branch was chosen as a place for research for the purpose of conducting the practical side therein.

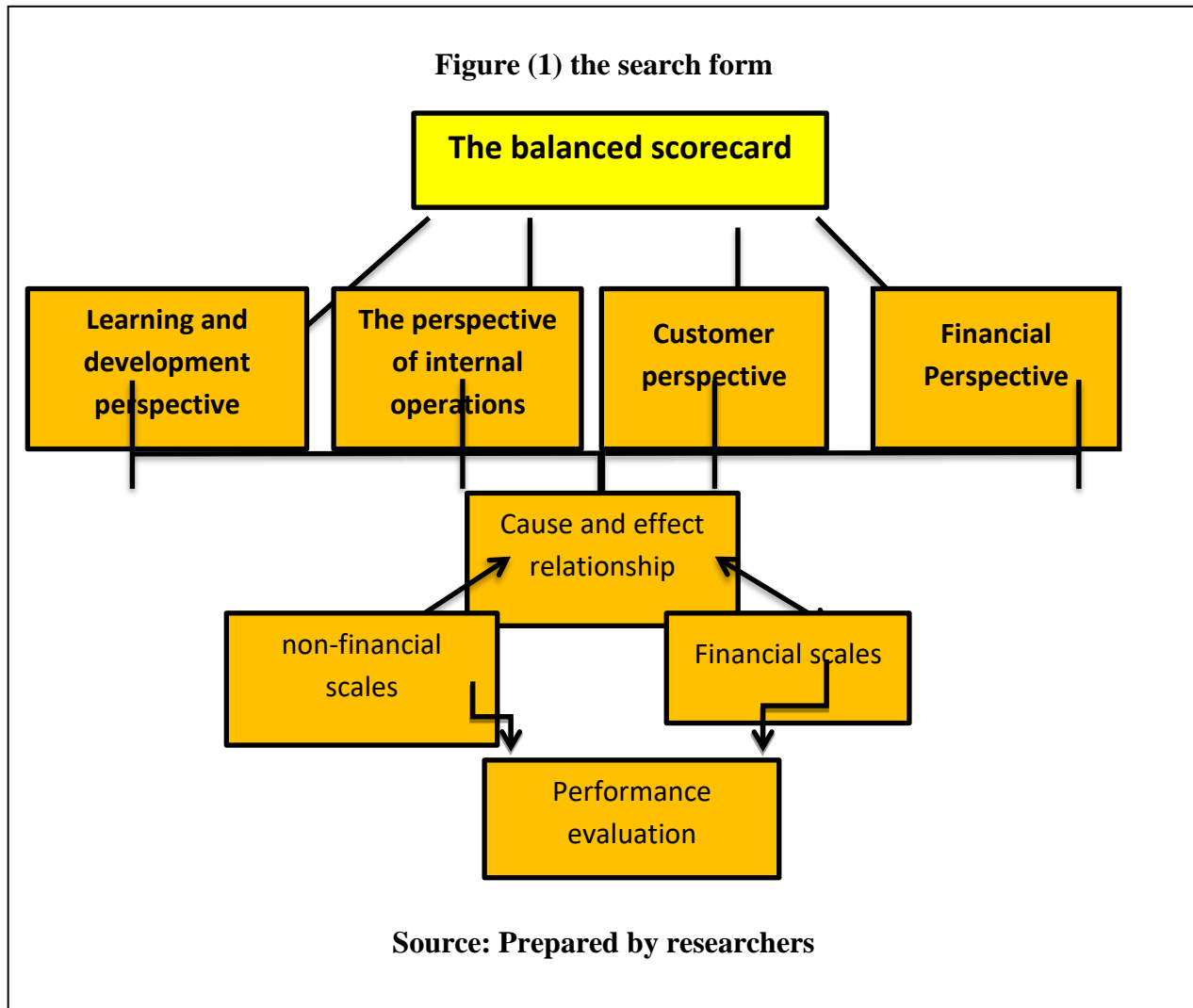
Sixth/Sources of data and information collection and research methodology:- The research was carried out by relying on data and information collected from the following sources :

1- Sources of the theoretical side: - The deductive approach of the research was relied upon through the use of books, research, periodicals, letters, dissertations, and Arabic and foreign articles that researchers were able to obtain from libraries and the global information network (Internet).

2- Sources of the practical side: - The inductive approach of the research was relied upon through the

field visits that the researchers made to the subject of the research, personal interviews with managers and stakeholders in the subject of the research, documents, records, and the trial balance for the years (2018, 2019) for the subject of the research.

Seventh / search form



The second topic / the theoretical side

First: Balanced Scorecard: its origins and concept

The Balanced Scorecard (BSC) dates back to 1988, when KPMG, one of the largest professional services companies in the world, designed a performance appraisal system for APPLE, an American multinational company that designs and manufactures consumer electronics and computer software products, and in 1992 Norton & Kaplan's proposals on the concept of BSC. These proposals included an explanation of the concept of (BSC) as a comprehensive management system that includes four perspectives that help the management of the economic entity in obtaining complete information very quickly, as well as contribute to knowing the economic situation of the economic entity, in addition to being a comprehensive management system for translating the entity's strategy. The economic entity is transformed into work, and its main value is to achieve the economic entity's vision and strategy, as the main objective of the system is to transform the economic entity's strategy into actual measures to

improve competitiveness (Hwang & Rau 218: 2007), and (BSC) has confirmed the possibility of economic entities from Improving the management of its intangible assets by integrating the measurement of intangible assets into its administrative systems (Kaplan, 2010: 2)), and (BSC) is distinguished by the characteristic of balance through the use of financial and non-financial performance measures to evaluate the performance of the economic entity in the short and long term in one report (Horngren et. 2018:501), and the following table (1) shows the definitions of the balanced scorecard (BSC) by some researchers or writers.

Table (1) Definitions of Balanced Scorecard (BSC)

Source	the definition
(Maher et al.,2011:694)	A set of performance goals and results, which show how well the economic entity performs in achieving its objectives related to stakeholders. It is also an administrative tool that contributes to recognizing the responsibility of the economic entity towards all stakeholders, such as employees, customers, business companies, suppliers, shareholders, and society .
(Garrison et al.,2015:519)	An integrated set of performance measures that are derived from the strategy of the economic entity, and the strategy is a theory that explains how to achieve the objectives of the economic entity .
(Horngren et al., 2018:501)	Translating the tasks and strategy of the economic entity into a set of performance measures that provide a framework for the implementation of this strategy, as the balanced scorecard does not focus on financial goals only, but also highlights the non-financial (operational) goals that the economic entity must achieve and maintain.

From the foregoing, it can be said that the Balanced Scorecard (BSC) is a practical management technique used by economic entities to manage their strategies in the long term, based on its four perspectives (learning and growth, internal operations, financial, and customers) and through which the tasks and strategy of the economic entity are translated into goals and indicators, as It aims to achieve a balance between the organizational vision and the strategic mission.

Secondly, perspectives of the balanced scorecard

BSC contributes to providing the necessary information that helps the management of the economic entity to establish a strategic focus by translating the economic entity strategy into operational objectives and performance measures for four different perspectives: the customer perspective, the financial perspective, the internal operations perspective, and the learning and growth perspective (Hansen et al., 2009: 471).

1-Financial Perspective

This perspective focuses on the financial condition of the economic entity, as it answers the following questions: How do we view our shareholders? Is the economic entity financially sound? Are the strategies and efforts exerted reflected in the financial figures? Typical financial measures include return on investment, profit margin, and value Shareholders, etc. Although these are the traditional measures of performance measurement, they are still important because they will determine whether

the operational improvements are reflected in the financial numbers, and therefore the correlation between financial and operational measures should be known and a good balance should be achieved between them (Sahasrabuddhe, 2021: 33 & Raut) .

2- Customer perspective

This perspective focuses on customers, as its measures are used to assess the extent of customer satisfaction, and these measures may include some indicators such as time commitment, level of quality of service provided, and other indicators, as the main objective of this perspective is to ensure customer satisfaction with the service provided by Economic entity, as this will encourage their behavior towards it (Oliveira et al., 2021: 8).

3- Internal operations perspective

The internal operations perspective focuses on the activities carried out by the economic entity that enable it to be distinguished and thus lead to achieving the expected desires of customers efficiently and effectively, as well as achieving distinguished financial results that are satisfactory to shareholders. This perspective also includes innovations that lead to the introduction of new services that satisfy existing and new customers (Abd Elaal et al., 2021: 132) .

4-Learning and development perspective

This perspective focuses on the infrastructure of the economic entity represented in human capital, regulations and regulatory procedures. This perspective includes determining how the economic entity can continue to develop, innovate and create higher value by focusing on developing the capabilities of its employees. There are multiple measures for this perspective, which include: employee satisfaction measure, employee retention measure, employee training measure, and other measures related to the efficiency of the economic entity (Atieh, 2016: 313 & Al-haj Ahmad).

Third / the concept of performance evaluation

Performance appraisal is one of the administrative methods that should be practiced in any economic entity, whether service or profit-oriented, as it shows the ability of that entity to achieve its goals, identify deviations from those goals and try to address them, which helps the economic entity's management in making the necessary decisions to define its goals. and its strategic path (long-term) (Al-Nuaimi, 2007: 131). There have been several definitions of the performance appraisal process, including the following:

Elsharawy defined performance evaluation as the periodic review or verification of the activities and operations of the economic entity in order to ensure the achievement of the set goals (Elsharawy, 2006:32) .

Others defined it as the process through which managers at all levels acquire information about the performance of tasks within the economic entity, and judge this performance in accordance with predetermined standards according to plans and goals, as the process of performance evaluation takes place on several different levels in the economic entity, starting with senior management. Then middle management down to the level of individual performance. (Blocheret al., 2010: 801). Through the foregoing, it can be said that performance evaluation is one of the important functions practiced by the economic entity management. Its aim is to verify the extent of achievement and

achievement of the set and planned goals by comparing the actual performance with the planned performance, identifying positive deviations, working to support and generalizing them, identifying negative deviations, searching for their causes, and taking action. The necessary procedures to address it and to ensure that it does not recur in the future.

Fourth / objectives of the performance appraisal process

The performance appraisal process aims to achieve the following: (Al-Mayali, 48:2020):

- 1- Diagnosing weaknesses in the performance of the economic entity and then proposing the necessary solutions for the purpose of taking corrective measures to address them.
- 2- Verifying that the actual performance has been achieved and in accordance with the set goals and plans.
- 3- Ensure that the actual performance is achieved efficiently through the optimal use of available resources.
- 4- The performance appraisal process encourages the departments and divisions of the economic entity to compete with each other to improve their performance.
- 5- Evaluation of the ability of managers and their effective bearing of the responsibility entrusted to them.
- 6- The performance appraisal process helps to make comparisons between the performance of the departments and activities of the economic entity.

The third topic / the practical side

First / an overview of the research sample (Directorate of Civil Defense / Al-Muthanna)

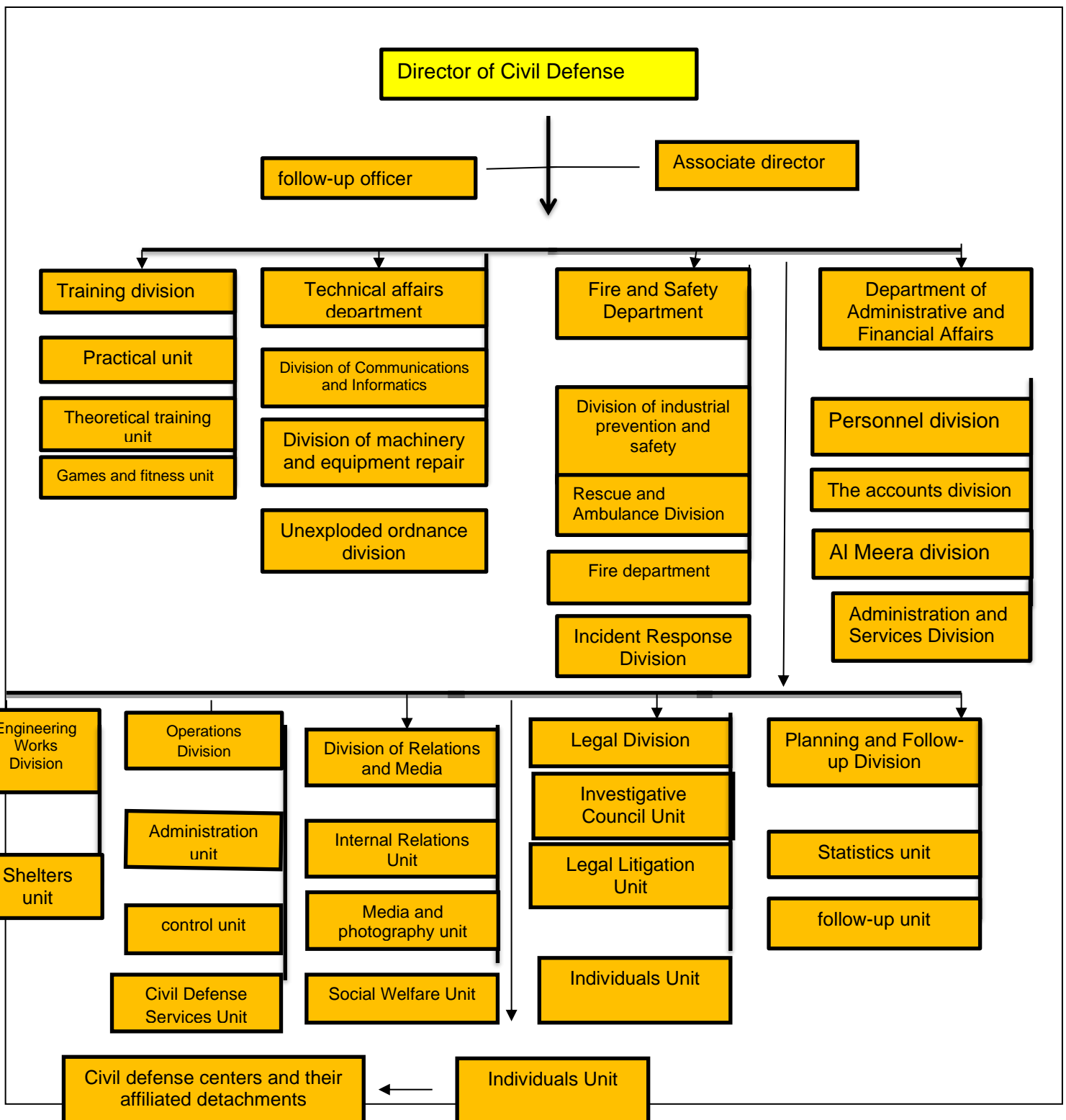
The first firefighting cell was formed in the city of Samawah in 1969, and it used to occupy the building of the former municipal department. In 1978, the Directorate of Civil Defense / Al-Muthanna was formed to provide its services in the field of firefighting. About coordination with the neighboring governorates in case they or those governorates need documented attribution:

- 1- Upgrading the technical performance of the staff and in line with the requirements, tasks and duties of the Directorate.
 - 2- Activating the spirit of cooperation between the directorate and the governorate community.
 - 3- Providing consultations related to safety and security conditions for the public and private sectors.
- The directorate's vision is to strive to be distinguished, creative, professionally and scientifically efficient, influential on the governorate scale, and of a wonderful level among the directorates of the internal security forces in the governorate, as well as the directorates of civil defense in all governorates.

Second / the organizational structure of the Directorate

Figure (2) shows the approved organizational structure of the directorate, which can be adopted when preparing the directorate's plans and tasks, and thus organizing those tasks within departments, centers and divisions from the highest level down to the lowest level.

Figure (1) The organizational structure of the Directorate of Civil Defense in Al-Muthanna Governorate/2022



Third / applying the balanced scorecard to evaluate the performance of the Directorate of Civil Defense / Al-Muthanna

The Balanced Scorecard (BSC) perspectives will be applied to the data of the Civil Defense Directorate / Al-Muthanna for the purpose of evaluating its performance in terms of financial and non-financial aspects, based on financial and non-financial indicators (2018 and 2019) to indicate the extent to which the planned goals were achieved, to identify the obstacles and problems that prevented the achievement of these goals, to search for their causes, and to develop the necessary solutions to address them.

Financial perspective 1-

This perspective is one of the most important perspectives in the balanced scorecard, as it describes the tangible results of the strategy in traditional financial terms, and those results represent measures directed at achieving financial goals, and there are many indicators that can be used to measure the financial perspective, but the researchers have chosen the most important indicators available for analysis, depending on the data obtained from the Accounts Division in the Directorate, and the financial perspective will be applied in the Directorate (the research sample) through the following indicators.

Table (2) financial perspective indicators

Perspective	Target	Measure	Calculation 2018	Calculation 2019
financial	Efficiency of disbursement as in the budget	The actual expense to the customization	$\frac{8826558996}{9001687900} = 98\%$	$\frac{9013933300}{9122735100} = 98,8\%$
	Efficiency of disbursement for employee compensation	The actual expense to the customization	$\frac{8726384596}{8961642900} = 97,4\%$	$\frac{8698533740}{8801740000} = 98,8\%$
	Efficiency of disbursement for commodity requirements	The actual expense to the customization	$\frac{48731400}{51140000} = 95,3\%$	$\frac{142788810}{147535100} = 96,8\%$
	Efficiency of disbursement for service requirements	The actual expense to the customization	$\frac{0}{100000} = 0\%$	$\frac{2860000}{3020000} = 94,7\%$
	Efficiency of disbursement for maintenance account	The actual expense to the customization	$\frac{51443000}{51810000} = 99,3\%$	$\frac{76450750}{77140000} = 99,1\%$

Source: Prepared by researchers based on data from the Directorate

Table (3) measures of the financial perspective

Perspective	Target	Measure	The percentages adopted in the distribution	Indicator 2018	The degree	Indicator 2019	The degree
financial	The actual expense to the customization	2	90% or more	98%	2	98,8	2
		1	90% or less				
	The actual expense to the customization	2	90% or more	97,4%	2	98,8	2
		1	90% or less				
	The actual expense to the customization	2	90% or more	95,3%	2	96,8	2
		1	90% or less				
	The actual expense to the customization	3	90% or more			94,7%	
		2	45%-90%				
		1	45% or less	0%	1		
	The actual expense to the customization	2	90% or more	99,3%	2	99,1	2
			1	90% or less			
Financial perspective score		11		9			11

Source: The table was prepared by the researchers based on the data of the Directorate

From table (2) above, it is clear that the Directorate achieved in the year (2018) a number of (9) points out of the total standard points from the financial perspective, amounting to (11) points, i.e. (82%), which is a very good indicator, while it achieved in the year (2019) The number of points (11) out of the total standard points for the financial perspective amounting to (11) points, i.e. (100%), which is an excellent indicator, and this means that the Directorate has improved its financial performance in the year (2019), which indicates the efficiency of the Directorate in Exploiting the financial allocations allocated to it within the general budget.

Through the foregoing, the first sub-hypothesis can be accepted, which states (the financial performance of the Directorate can be evaluated through the indicators of the financial perspective of the balanced scorecard).

2- Customer perspective

Serving the people of the governorate is the main goal of the Civil Defense Directorate through providing its services, whether in the field of carrying out fire and rescue duties and dealing with unexploded bombs, as well as its preventive and educational services represented by conducting checks on vital projects and practices, holding seminars and courses, distributing informative posters, and delivering civil defense services to the farthest point in The governorate has published emergency lines, including the emergency number (115). Citizens' satisfaction will be measured through a questionnaire distributed to a random sample of citizens in the governorate, which includes the following paragraphs:

Table (4) Analysis of the paragraphs of the customer service perspective questionnaire

sequ ence	Paragraphs	Strongl y Agree	Agree	Neutral	Disagree	Strongly Disagree	Arithmetic mean
1	The machinery and equipment used in the Directorate are compatible with modern developments.	11	5	2	0	0	3.6
2	The employees of the Directorate are distinguished by the good quality of firefighters and rescuers.	9	8	1	0	0	3.6
3	The workplace is compatible with the nature of the service provided.	8	5	2	1	2	3.6
4	The Directorate seeks to achieve the highest degree of acceptance among citizens.	6	7	4	1	0	3.6
5	The Directorate seeks to extend its services to all areas of the governorate.	6	8	1	3	0	3.6
6	Civil defense men are distinguished by honesty	13	4	1	0	0	3.6

	and diligence when carrying out their duties.						
7	The Directorate is distinguished by its rapid response when reporting incidents.	9	6	2	1	0	3.6
8	The employees of the Directorate deal with citizens in a decent manner and with respect.	10	4	4	0	0	3.6
9	The employees of the Directorate have sufficient experience to complete the tasks and duties assigned to them.	6	8	4	0	0	3.6

Source: Prepared by researchers based on the output of the statistical program (SPSS)

The researchers used the statistical program (SPSS) for the purpose of analyzing the paragraphs of the questionnaire to find out the extent of satisfaction of the people of the governorate with the performance of the Directorate, and the five-point Likert scale was adopted in expressing the opinions of the individuals of the research sample, and each option was assigned a degree and the respondents' answers were approved degrees (1,2,3, 4,5), if their answers are in favor of the direction (strongly agree, agree, neutral, disagree, strongly disagree) .

It is clear from the previous table (4) that the arithmetic mean of all the paragraphs of the questionnaire was (3.6), which is higher than the default arithmetic mean of the research, which is (3), which means that there is a great agreement about the satisfaction of the people of the governorate with the performance of the Directorate of Civil Defense and their dedication to their duties assigned to them upon them.

Through the foregoing, the second sub-hypothesis can be accepted, which states (the directorate's performance can be evaluated through citizen service through the indicators of the customers' perspective of the balanced scorecard).

3- The perspective of internal operations

The internal operations perspective is concerned with the activities and operations that the directorate should be interested in, in a way that enables it to excel and achieve its goals and the requirements of the citizen.

Table (5) Indicators of the internal operations perspective

perspective	Target	Measure	Calculation 2018	Calculation 2019
internal operations	Lists of vital projects	that have been implemented to the planned	$\frac{5235}{5237} = 99,9\%$	$\frac{6701}{5239} = 127,9\%$
	The number of on-site courses	that have been implemented to the planned	$\frac{430}{422} = 101,9\%$	$\frac{428}{434} = 98,6\%$
	number of seminars	that have been implemented to the planned	$\frac{498}{490} = 101,6\%$	$\frac{496}{502} = 98,8\%$

	Number of lectures	that have been implemented to the planned	$\frac{183}{200} = 91,5\%$	$\frac{187}{208} = 89,9\%$
	number of practices	that have been implemented to the planned	$\frac{261}{253} = 103,1\%$	$\frac{264}{265} = 99,6\%$
	The number of times the guards inspected	that have been implemented to the planned	$\frac{1548}{1540} = 100,5\%$	$\frac{1547}{1552} = 99,7\%$

Source: The table was prepared by the researchers based on the data of the Directorate

Table (6) Measures of the internal operations perspective

Perspective	The measure	the standard	the proportions adopted in the distribution	the indicator 2018	degree	the indicator 2019	degree
internal operations	that have been implemented to the planned	3	100% or more			127,9%	3
		2	90%-100%	99,9%	2		
		1	90% or less				
	that have been implemented to the planned	3					
		2	100% or more			98,6%	2
		1	90%-100%	101,9%	3		
	that have been implemented to the planned	3	90% or less				
		2				98,8%	2
		1	100% or more	91,5%			
	that have been implemented to the planned	2	90%-100%		2		
		1	90% or less	103,1%		89,9%	1
		3	90% or more		3		
	that have been implemented to the planned	1	100% or more	100,5%	3		
		3				99,7%	2
		2	90%-100%				
		1	90% or less				
Total internal operations perspective score		17			16		12

Source: Prepared by researchers based on data from the Directorate

We note from Table (6) above that the Directorate achieved in the year (2018) a number of (16) points out of the total standard points from the perspective of internal operations, amounting to (17) points, i.e. (94%), which is an excellent indicator, while it achieved in (2018). 2019) The number of points (12) out of the total standard points for the perspective of internal operations, which amounted to (17) points, i.e. (70.6%), which is a clear decrease in the performance of the Directorate in implementing its annual plan for the year (2019), which was approved by the Directorate of Civil Defense.

From the foregoing, the third sub-hypothesis can be accepted, which states (the directorate's performance can be evaluated to implement the annual plan through the indicators of the internal operations perspective of the balanced scorecard) .

4- Learning and development perspective

The perspective of learning and growth is concerned with measuring the future performance of the institution, as it focuses on developing the capabilities of its employees and developing their skills as they represent the crucial success factor. This perspective will be applied to the research sample through the following indicators:

Table (7) Indicators of the learning and growth perspective

perspective	Target		Calculation 2018	Calculation 2019
Learning and growth	Associate rewards and incentives	The number of letters of thanks addressed to the total number of associates	$\frac{69}{540} = 12,8\%$	$\frac{113}{536} = 21,1\%$
	Training and qualification of associates	The number of participants in the courses to the total number of participants	$\frac{570}{540} = 105,5\%$	$\frac{543}{536} = 101,3\%$
	employee turnover	The number of those leaving work (resignation, at their request) to the total number of employees	$\frac{3}{540} = 0,56\%$	$\frac{2}{536} = 0,37\%$

Source: Prepared by researchers based on data from the Directorate

Table (5) Measures of learning and growth perspective

perspective	The measure	the standard	the proportions adopted in the distribution	Calculation / 2018	Calculation / 2019		
Learning and growth	Associate rewards and incentives	The number of letters of thanks addressed to the total number of associates	Measure	20% or more	$\frac{113}{536} = 21,1\%$		2
			2	12,8%	1	21,1%	
	Training and qualification of associates	The number of participants in the courses to the total number of participants	1	105,5%	2		2
			2			101,3%	
	employee turnover	The number of those leaving work (resignation, at their request) to the total number of employees	1	0,56%	2		

Source: Prepared by researchers based on data from the Directorate

From the previous table (8), we note that the Directorate achieved in the years (2018) and (2019) a number of (5) points out of the total standard points for the perspective of learning and growth, which amounted to (6) points, i.e. (83.33%), which is a very good indicator. , which indicates the efficiency of the Directorate in raising the morale of the members by directing letters of thanks and appreciation,

as well as qualifying them through the participation of the largest possible number of them in the training courses included in the annual training plan approved by the Directorate of Civil Defense, which reflects positively on keeping the members and not leaving them To work either by resignation or retirement at their request.

Through the foregoing, the third sub-hypothesis can be accepted, which states (the directorate's performance can be evaluated for its employees through the indicators of the learning and growth perspective of the balanced scorecard).

The Fourth Topic / Conclusions and Recommendations

Conclusions

1-The Directorate's non-application of the financial and non-financial balanced scorecard indicators in evaluating its performance and its reliance on traditional systems in measuring and evaluating performance.

2- The decrease in the number of scorecard points for the perspective of internal operations for the years (2018) and (2019) from the standard performance standards by (16) and (12), respectively .

3-In order to successfully implement the balanced scorecard in the directorate, this requires the availability of a set of requirements, the most important of which is that the strategic objectives be quantifiable using appropriate measures, as well as the existence of motivation for the directorate and its employees to apply the balanced scorecard.

4- The decrease in the number of scorecard points for the perspective of learning and growth for the years (2018) and (2019) from the standard performance standards, by (5) for each year.

5- It appears from the results of the analysis of the financial perspective data that the number of scorecard points for this perspective decreased during (2018) from the standard performance standards by (9), while the Directorate was able during (2019) to avoid weaknesses and reach the standard points of (11).

6- The application of the balanced scorecard with its four perspectives in the Directorate of Civil Defense / Al-Muthanna Governorate (the research sample) contributed to measuring and evaluating the performance of the Directorate in terms of financial and non-financial terms, in a clear and comprehensive way, as it was found that there is an improvement in performance for the year 2019 compared to the year 2018 according to the financial perspective, And there is a great agreement about the satisfaction of the people of the governorate with the performance of the Directorate of Civil Defense and their dedication to their duties entrusted to them according to the clients' perspective based on the outputs of the questionnaire and the program ((SPSS), while there was a clear decrease in performance in 2019 compared to the performance in 2018 according to the perspective of internal operations and the performance was Equal for the years 2018 and 2019 according to the perspective of learning and growth .

Recommendations

1- The need for the directorate to apply the balanced scorecard technique to evaluate its performance, and the application can be generalized in all formations and directorates of the Ministry of Interior.

2- The need to make efforts to raise the number of scorecard points for the perspective of internal operations for the years (2018) and (2019) and try to reach the number of standard balanced scorecard points of (17) .

3- The need to provide a set of goals and indicators that are quantifiable

and in accordance with the capabilities and capabilities of the Directorate, and that they have clear features for its employees, as well as the availability of motivation and motivation for implementation.

4- The need to make efforts to raise the number of scorecard points for the learning and growth perspective for the years (2018) and (2019) and try to reach the number of standard balanced scorecard points of (6), and to continue on the same path with regard to the financial perspective.

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