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DOI: <https://doi.org/10.33095/jeas.v28i134.2422>

Evaluation of the Strategic Performance of the State Board of Antiquities and Heritage/Case Study¹

Rasha Fakher Abd AL- Hassan

Hanadi Sakr Maktouf

The State Board of Antiquities and Heritage
Baghdad, Iraq

Department of Business Management,
College of Administration and Economics,
University of Baghdad,
Baghdad, Iraq

rasha.fakher1203b@coadec.uobaghdad.edu.iq hanadi.saqer@coadec.uobaghdad.edu.iq

Received: 1/11/2022

Accepted: 20/11/2022

Published: December / 2022



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Abstract

This research aims to the possibility of evaluating the strategic performance of the State Board for Antiquities and Heritage (SBAH) using a balanced scorecard of four criteria's (Financial, Customers, Internal Processes, and Learning and Growth). The main challenge was that the State Board use traditional evaluation in measuring employee's performance, activities, and projects. Case study and field interviews methodology has been adopted in this research with a sample consisting of Chairman of the State Board, 6 General Managers and 7 Department Managers who are involved in evaluating the strategic performance and deciding the suitable answers on the checklists to analyze it according to 7-points Likret scale. Data analysis results have been extracted using statistical weighted averages via Excel 365, and one of the main outcomes of this research is that the process of evaluating the strategic performance of State Board for Antiquities and Heritage is of a great importance for its impact on the State's activities for it has high flexibility to adjust its goals according to the environment that controls the State.

Paper type Categories your paper under one of these classifications: *Case study*.

Keywords: Strategic Performance Evaluation †Balanced Scorecard.

¹ Research extracted from a master's thesis

1. Introduction

To take a deep look at strategic performance of State Board for Antiquities and Heritage (SBAH) using balanced scorecard (BSC) to obtain realistic and logical performance results through the interactions between financial and non-financial measurements. And from the researcher's own experience there was not any prior attempts in applying BSC in the evaluation process as it is considered an executive and administrative tool with balanced degrees surpasses traditional performance evaluation techniques, as it measures the performance from four different dimensions (finance, the organization relationship with the customers, prioritizing internal operations and the input of learning and growth) to provide the best services and the consistent pursue for a continuous development and improvement (Tawse and Tabesh,2022) through intentional sampling using checklists – with SBAH decision makers and evaluating the strategic performance analyzed according to 7-points Likret scale.

The researcher followed some previous studies that delved in measuring strategic performance and the application of BSC and as follows:

Grigoroudis, et.al, 2012 study focused on presenting an evolution of performance measurement system for health care organizations by using BSC in multiple-criteria decision analysis (MCDM) methodology, and the analysis showed that the organization can evaluate and review its strategy and implementing modern administration approach.

El-Hindawy and Alamas,2014 studied measuring strategic performance of tourism organizations in the Kingdom of Saudi Arabia by implementing BSC dimensions and the results showed that BSC helped in implementing strategic performance measurements in a way that provided customers' needs which in return supported the financial dimension and the organization image for future customers.

Cheng, et.al, 2018 showed that combining strategic performance and risk measures in BSC will help to reach optimal solution and recommendations while evaluating the organization strategy by focusing on the results of the performance and its suitability with the organization environment.

While Akçaba and Eminer,2022 applied a complete methodology to find the alternatives in strategic energy for Cyprus northern sector using MCDM to build the points of strengths and weaknesses and opportunities and challenges and discovering the relative importance of SWOT analysis factors to select the alternative strategies according to its priority values.

The researcher decided to use BSC dimension on State Board of Heritage to evaluate and measure its strategic performance and defining the best framework to evaluate the performance in a way that keeps up with its strategic goals, and the pursue of implementing BSC with its four dimensions (Finance, Customers, Internal Operations and, Learning and Growth) to determine imbalances and weaknesses fields by using the necessary approaches for treating and correcting it and enhancing its strengths.

Many researchers and scholars have provided a set of definitions to clarify the concepts of strategic performance evaluation, expresses the extent to which the organization achieves strategic goals and plans in order to take appropriate decisions to address weaknesses and support aspects that are considered as a strength of economic unity (Garrison and Noreen ,2003:449). It is an organized

process that takes care of all information for the purpose of achieving goals and making the necessary decisions that will address weaknesses, achieve growth and development by strengthening strengths (Blocher, et.al,2005:819). It is the activity of detecting deviations or differences in a period that allows for the necessary correction actions, emphasizing the role of leadership in determining officially accepted limits for deviation from established criteria in order to identify corrective action and reschedule planning priorities (Rashid and Jallab, 2015: 412).

2. Materials and Methods

The importance of evaluating strategic performance

1. Identify and match successful processes to find the areas that need improvement and develop procedures that enhance the manager's ability to continue and achieve success in managing and developing different processes as well as identifying processes that did not meet expectations (Jaimbalvo, 2001:362).

2. Strategic performance can be seen through organizational adaptation as well as stability or inflexibility; organizational adaptation is associated with excellence and consistency is associated with low cost (Rabi'awi et al., 2018: 313).

Models and Approaches to Strategic Performance Measures:

Strategic performance measurement models are one of the most important aspects of the implementation of any strategy and a cornerstone of its success as it determines the objectives and policies related to those activities (Hunger and Wheeln, 2004:234-236), and several researchers have pointed to several types of strategic performance measurement models:

Stakeholder Model:

Freeman suggests that senior management develop one or more performance metrics for each group of stakeholders in the organization in which their goals must be matched. (Mohammadi, 2020: 242-243), and the following table shows the stakeholders, as shown in Table (2)

Table (2)

Group of stakeholders and their impact on the organization performance

Classification of stakeholders	Short-term measurement models	Long-term measurement models
Customers	<ul style="list-style-type: none"> • Value and volume sales • New Consumers • Number provided needs of new consumer 	<ul style="list-style-type: none"> • Sales Growth • Consumer turnover rate • Ability to control prices
Suppliers	<ul style="list-style-type: none"> • Cost of raw materials • Delivery time • Inventory • Availability of raw materials 	Growth rates of: <ul style="list-style-type: none"> • Cost of raw materials • Delivery time • Inventory • New Suppliers Ideas
Contributors	<ul style="list-style-type: none"> • Earnings per share • Market capitalization of the stock • Returns 	<ul style="list-style-type: none"> • Ability to convince the stock market of the strategy followed • Growth in returns
Workers	<ul style="list-style-type: none"> • Number of proposals submitted • Productivity 	<ul style="list-style-type: none"> • Number of internal upgrades • Work turnover

	<ul style="list-style-type: none"> • Number of filed complaints 	
Legislative Bodies	<ul style="list-style-type: none"> • Number of new legislations affecting the organization • Relationship with the members of the organization 	<ul style="list-style-type: none"> • Number of new laws affecting the industry • Level of cooperation in competition situations
Consumer Protection Associations	<ul style="list-style-type: none"> • Number of meetings • Number of unfriendly confrontations • Number of coalitions formed • Number of filed cases 	<ul style="list-style-type: none"> • Number of times policies change because of association pressures • Number of times assistance is sought by associations
Environmental Defenders	<ul style="list-style-type: none"> • Number of meetings • Number of unfriendly confrontations • Number of coalitions formed • Number of complaints with specialized authorities • Number of cases filed 	<ul style="list-style-type: none"> • Number of claims for assistance by environmental defenders

Source: Dudin, Ahmed Yousef (2021), *Strategic Management Methodological Concepts and Scientific Cases*, Al-Masirah House for Publishing, Distribution and Printing, First Edition, Amman, p. 232.

Senior Management Evaluation Scale: The Board is concerned with evaluating strategic performance through subcommittees, and McSweeney has proposed a scorecard to be used by the Board of Directors to evaluate senior management not only based on returns but based on factors related to strategic management practices (Al-Rabi'awi et al., 2018: 315-316).

Balanced Scorecard Scale: This model is considered one of the modern models in performance evaluation, as it focuses on five dimensions that represent in their entirety the overall performance of the institution and these dimensions are (Plasca 2012:17):

- i. **Financial dimension:** The financial indicators it contains that measure the financial performance of the institution (shareholders)
- ii. **Internal Process Dimension:** Focuses on how well management is managed and conducted internal processes of production and management.
- iii. **Customer dimension:** Focuses on customers and measures their level of satisfaction.
- iv. **Growth and Learning:** This dimension is specific to the extent to which the organization and its human resources learn and how creative they are to satisfy customers.
- v. **Environment and Community Dimension:** Concerned with the environmental and social aspects of the institution.

Measures of the value of shareholders ownership: The ownership of the shareholders is the value of current and future cash dividends plus the value of the economic unit when liquidated. This measure determines whether an organization achieves a greater rate of return than investors in the stock market (Harrison & John, 1998:128).

Added Value Scale: This measure represents the added economic value of the Financial Performance Index, and the measures of added economic value are different between the return on the invested capital and its cost. The Added Value provides the Organization with useful information on the value of operations for the most optimal accounting measures of performance such as (accounting profit, return on capital). The management of the business organization also helps to develop incentives and monitoring systems to increase the chances of changes that are of interest to all managers in building value for stakeholders (Mohammadi, 2020: 245-246).

Monitoring of intangible assets: Focuses on intangible assets (Dora and Jaradat, 2014: 284).

a. External construction includes the relationship with customers and suppliers, product name, brand, image of the organization, and reputation.

b. Internal construction includes patents, concepts, models, and systems.

c. Qualifications of employees include technical and social skills, education, experience, and values.

Traditional measurement models: it includes a set of criteria that express the organization's ability to make profits, namely (return on investment in assets, which is calculated by dividing net income by total assets and earnings per share, and calculated by dividing net income by the number of ordinary shares issued, and return from the right of ownership and calculated from the division of net income on right of ownership) (Rashid and Jallab, 2015: 407).

Benchmark comparison card: it includes the evaluation of the organization based on how close it is to predetermined parameters and indicators, that there are no absolute indicators of good performance and that is something relative and the parameters can be determined based on the score of the best entity, organization, or average performance and so on (Dora and Jaradat, 2014: 282-283).

The Balanced Scorecard is described as comprehensive management system and one of the measures and models of strategic performance, (Kaplan and Norton, 2001:87) "It is a set of performance measures that give managers a quick and comprehensive way about the work of the organization and the balanced scorecard uses financial measures that show results and actions that have been taken previously and balance them with non-financial measures, customer satisfaction, internal operational processes, innovation and development of activities. These measures are an engine for future financial performance," visualizing a set of carefully selected performance metrics that are derived from the organization's strategy which in turn helps senior management connect the organization's management with stakeholders and work towards achieving its short- and long-term goals (Niven, 2002:12).

As for the importance of the balanced scorecard, it is represented by the following:

1. If goals, metrics, and indicators are appropriately defined, implementation will be successful (Kaplan and Norton, 1996:148).

2. Improves communication within the organization and encourages the formulation and implementation of clear strategic goals by linking performance metrics to the organization's strategy (Durry, 2012:594).

3.It helps to achieve the required balance between strategies and processes through the successful management of the organization represented by arranging vision and mission with customer requirements, working to manage, evaluate and monitor the improvement of performance efficiency, achieving communication for all employees, balancing, and evaluating measures of financial and non-financial performance in the short and long term (Horngren, et.al, 2012:470).

Dimensions of the balanced scorecard

The Balanced Scorecard consists of four main criteria and dimensions represented by the following:

1.Financial dimension: the results of this dimension represent one of the most important performance measures and evaluation as it works to achieve the objectives and stand on the level of profits achieved by the strategies of the organization (Horngren,et.al,2012:478), and the measures of financial performance vary according to the stages it goes through in the organization, represented by the following (Hussein, 2019: 49) ,and(Kaplan& Norton,1996:48-49):

a.Growth phase: in which financial indicators focus on increasing sales, entering new markets, attracting new customers, maintaining an appropriate level of spending on product development, operations and the development of the employees and their capabilities.

b. Stabilization phase: the organization tries to reinvest its funds and avoid further investments, in which financial indicators focus on the return on invested capital, income from operation, return on contribution, cash flows and added economic value.

c.Maturity: focuses on maximizing the cash flow of the enterprise as well as other indicators such as recovery and revenue volume.

2. Customer dimension: the dimension determines how the organization wishes to be perceived by its customers (Nerrekli, 2000:67), as this dimension asks how the organization should be in front of its customers to achieve its vision and gain their satisfaction and loyalty (Schaltegger, et.al, 2011: 7).

3. Internal Operations: it means all the events and activities that distinguish the organization from others in achieving its financial objectives and the requirements of attracting customers through the development and innovation of new and modern products, as it focuses on creating value for the customer, increasing the shareholder revolution, identifying the loops that will improve the objectives, helping to address deviations, developing performance and internal processes in order to satisfy customers and shareholders (Abu Qamar, 2009: 44).

4. Learning and Growing: the fourth dimension focuses on the infrastructure that an organization must build to create continuous and long-term growth and improvement, the perspective of organizational learning and growth consists of three main sources: (individuals, systems, and organizational processes). This perspective usually reveals the financial objectives, customer goals, and internal procedures of a balanced scorecard that highlights the significant gaps between the current capabilities of individuals, systems, procedures and what will be needed to achieve outstanding performance. To fill these gaps, organizations need to invest in restoring staff skills, strengthening IT systems, and aligning organizational procedures (Madah, et.al,2013: 109) (Giannopoulos,2013:5).

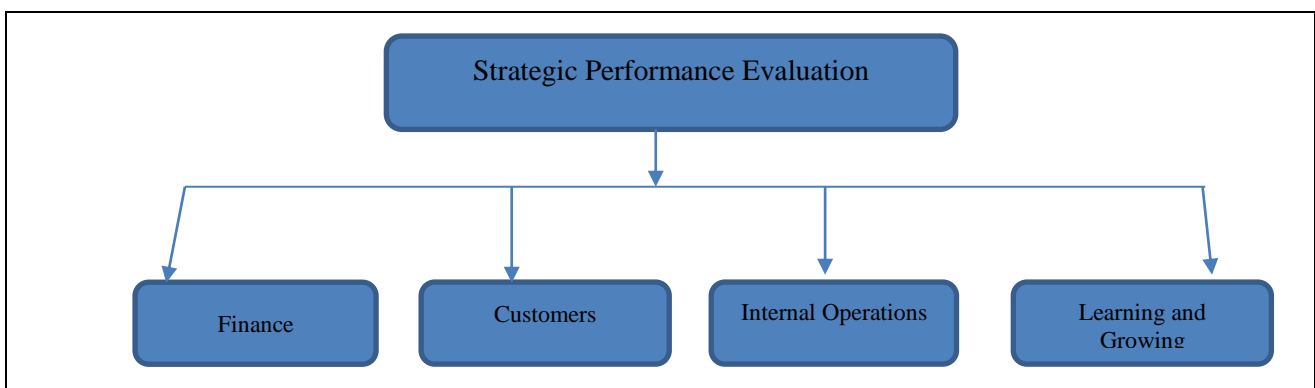
2.The relationship between Balanced Scorecard and Strategic Performance Evaluation

Balanced scorecard model is considered one of the best models in evaluating strategic performance. And reaching the strategic connection in measuring performance work frame, balanced scorecard came to form an essential tool to help higher management in implementing and monitoring the strategy through four processes:

1. **Vision translation:** helps higher management in building an alignment between the organization's vision and strategy to make the customers work within the vision words and phrases (Idrees and Ghalibi, 2009: 205).
2. **Connecting and linking:** what is meant by connecting is the balanced scorecard allows managers to connect their strategies to different levels of the organization through the awareness and education of the customers about implementing and strategizing and through linking rewards with performance measures to incentives for the customers. (Al Janabi, 2017: 376)
3. **Planning operations:** helps organizations in unifying operational and financial plans (Dave, 2011: 296)
4. **Reverse feeding and learning:** reverse feeding focus on whether the organization was successful in achieving its financial targets, which gives the organizations the ability to learn strategically. (El-Hindawy, 2014: 21)

In this research, the case study approach was used to evaluate the strategic performance of the departments of the State Board for Antiquities and Heritage, and checklists with the Likert scale were used to collect and analyze the data and extract results, and the checklist was designed according to the four criteria of the balanced scorecard (financial, customers, internal processes, learning and growth), as the sample was selected in an intentional way because of its rule in the process of evaluating strategic performance, as the sample consists of (Chairman of the State, 6 general managers and 7 department managers) of relevance in the evaluation process. Statistical methods were used by calculating the mean, frequency rate, and the necessary percentages; the results were obtained via Excel 365, as shown in Figure 1 of the research procedure

Figure (1)
Research Procedure Scheme



3. Discussion of Results:

3.1 A brief overview of the State Board of Antiquities and Heritage

In 1920 the Iraqi Department of Antiquities was established, and in 1924, the law of the Directorate of Antiquities was issued; in 2000, it was transformed to the State Board of Antiquities and Heritage and within its formations are general directorates managed by the chairman of the Board, while the last law for antiquities was Law 55 of 2002; the disengagement of the Board from the Ministry of Culture and its association with the Ministry of Tourism and Antiquities was according to Law 13 of 2012 and published in the Iraqi Chronicle under the number 4232 dated 12/3/2012.

3.2 Evaluating the strategic performance of the State Board of Antiquities and Heritage according to the dimensions of the balanced scorecard:

1-The financial dimension:

This dimension emphasizes the importance of providing accurate financial statements in a timely manner and within this framework; it must be emphasized that the financial objectives of the project must seek to achieve productivity, efficiency and value, emphasizing that excessive attention on financial statements only leads to a kind of imbalance with the rest of the elements of performance evaluation, and that the results shown in Table (4) represent the applicability and compatibility of the inspection indicators in the State Board of Antiquities and Heritage for the financial dimension, as The State Board of Antiquities and Heritage has achieved a weighted average of (5.43) out of (6) degrees, which represents an excellent and good rate for the application of the indicators of the financial standard and an importance percentage of (90.48%). This indicates the existence of a small gap that can be addressed through the development of accounting staff in the State Board to achieve the financial goals.

Table (4)
Financial Dimension Checklist

	Unapplied Undocumented	Partially Applied Undocumented	Partially Applied Partially Documented	Partially Applied Fully Documented	Fully Applied Undocumented	Fully Applied Partially Documented	Fully Applied Fully Documented
The main and specific objectives of the SBAH have been achieved							*
The SBAH invests in all available financial opportunities							*
The final accounts of the SBAH shall be audited periodically and on time							*
The SBAH is concerned with enhancing the effectiveness of its resources in the light of the financial allocation granted.							*
The investment costs are commensurate with the Authority's own projects.				*			

Administrative expenses correspond to the size of the allocation granted						*	
Administrative procedures and red tape affect the performance and efficiency of the SBAH's projects							*
Weight	0	1	2	3	4	5	6
Iteration	0	0	0	1	0	1	5
Repetition * Weight	0	0	0	3	0	5	30
Weighted rate	5.43						
Percentage	90.48						
The gap	9.52						

2- Internal Operations: This dimension is concerned with measuring the future performance of the State Board of Antiquities and Heritage by presenting the activities and processes implemented by the State Board to achieve the financial objectives and requirements of customers and measuring the quality of internal processes and the extent of their contribution to achieving the wishes of the beneficiaries, as the State Board of Antiquities and Heritage has achieved a weighted rate of (5,41) out of (6) degrees and it represents a good rate and has a matching ratio of (85,71), and this indicates the existence of a small gap, as shown in table (5).

Table (5)
Internal Operations Dimension Checklist

	Unapplied Undocumented	Partially Applied Undocumented	Partially Applied Partially	Partially Applied Fully Documented	Fully Applied Undocumented	Fully Applied Partially	Fully Applied Fully
Senior management performs its role in a manner commensurate with the requirements of achievement.							*
The objectives of the SBAH are commensurate with government policies and programs on development and development. Heritage invests in all available financial opportunities.							*
The design of the SBAH's structure is in line with the financial and administrative allocations, supervision, follow-up, and evaluation to achieve the planned objectives.							*
Adjustments to the organizational structure are made in the event of significant changes in government policies.							*

The quarterly, semi-annual, and annual reports of the SBAH will be submitted to the competent authorities on time.							*
The extent to which the SBAH adheres to the necessary directives to manage its work in accordance with the laws and government instructions in force.							*
The design of the SBAH's structure is in line with the financial and administrative allocations, supervision, follow-up, and evaluation to achieve the planned objectives.							*
Weight	0	1	2	3	4	5	6
Iteration	0	0	0	0	0	0	6
Repetition * Weight	0	0	0	0	0	0	36
Weighted rate	5.41						
Percentage	85.71						
The gap	14.29						

3- The dimension of customers: this dimension indicates the importance of the role played by the satisfaction of employees to meet their needs and determine the level of general performance of the State Board of Antiquities and Heritage and the extent to which it depends on modern technologies in determining the controls and instructions for the selection of employees and achieving customer and worker satisfaction, and through Table (6) the results of the checklist of the standard represent customers, as the State Board of Antiquities and Heritage achieved an average of (5.43) out of (6) and it represents the highest degree and represents the extent of conformity and symmetry by (90.48%) and indicates the existence of a gap Small.

Table (6)
Customer Dimension Checklist

	Unapplied Undocumented	Partially Applied Undocumented	Partially Applied Partially Documented	Partially Applied Fully Documented	Fully Applied Undocumented	Fully Applied Partially Documented	Fully Applied Fully Documented
The Authority is characterized by the speed of disclosing the necessary information to the competent authorities.							*
The appropriateness of the wage and incentive system according to the contributions of employees.							*
The Authority shall establish criteria for the selection of employees according to the nature of the tasks required.					*		

Senior management has the appropriate skills and competencies to achieve the planned goals.					*		
The Authority seeks to achieve the highest degree of satisfaction among customers							*
The Authority works to develop the quality of services provided to delegations and visitors to museums							*
The Authority uses the means of modern technology							*
Weight	0	1	2	3	4	5	6
Iteration	0	0	0	0	2	0	5
Repetition * Weight	0	0	0	0	8	0	30
Weighted rate	5.43						
Percentage	90.48						
The gap	9.52						

4- Learning and Growth: This dimension refers to the ability to develop and continuously improve, which depends mainly on the availability of trained and qualified manpower as the intellectual capital of the State Board of Antiquities and Heritage, financial and non-financial capabilities and logistical possibilities to create an organizational culture that supports the values of innovation, and the results showed that the extent of application of the dimension of learning and growth achieved a weighted average of (5.71) out of (6) degrees and it represents a good match and a percentage of (95.24%) which also indicates the existence of a small gap, as shown in table (7)

Table (7)
Learning and Growth Dimension Checklist

	Unapplied Undocumented	Partially Applied Undocumented	Partially Applied Partially Documented	Partially Applied Fully Documented	Fully Applied Undocumented	Fully Applied Partially Documented	Fully Applied Fully Documented
The internal processes of the SBAH are innovative and well established in other countries, but they are new to the Department despite being emulated by them.							*
The successful innovations reached by the SBAH are documented.					*		
The innovative and successful experiences reached by the SBAH are disseminated through workshops, scientific seminars, and local conferences.							*

Successful innovations add value and expand their scope by beneficiaries as (other institutions and organizations).							*
Trains employees in the Authority on how to perform work in accordance with the competencies of the work entrusted to them.							*
Employees are provided with appropriate training opportunities for the use and maintenance of devices and equipment within the SBAH.							*
The supporting bodies support the training and learning processes of employees with financial and moral rewards.							*
Weight	0	1	2	3	4	5	6
Iteration	0	0	0	0	1	0	6
Repetition * Weight	0	0	0	0	4	0	36
Weighted rate	5.71						
Percentage	95.24						
The gap	4.76						

3.3 Comparison between the dimensions of evaluating the strategic performance of the State Board of Antiquities and Heritage:

Table (8) shows the comparison between the dimensions of the strategic performance evaluation examination according to the dimensions and indicators of the balanced scorecard of the researched topic as follows:

Table (8)
Comparison of balanced scorecard dimensions

Dimensions	Weights	Percentage
Financial	5.43	90.48
Customers	5.14	85.71
Internal Operations	5.43	90.48
Learning and Growth	5.71	95.24

Table (8) shows the comparison between the dimensions of the balanced scorecard, as the financial dimension achieved an average of (5.43) degrees and compatibility rate of (90.48%), which indicated a small gap that the State Board of Antiquities and Heritage can develop human cadres to use modern accounting methods, while the internal operations dimension achieved a weighted rate of (5.14) with compatibility rate of (85.17%), while the customer dimension achieved a weighted rate of (5.43) and compatibility rate of (90.48%), and the Learning and Growth dimension achieved the highest weighted rate of (5.71) with compatibility rate of (95.24%) and it represented the lowest gap between the four criteria of the Balanced Scorecard.

4. Conclusion

Through theory and application of the research topic, the most important conclusions were as follows:

1- The process of evaluating the strategic performance of the State Board of Antiquities and Heritage is of high importance because of its impact on the activities of the researched State Board to achieve its performance and compare it between the planned and implemented performance.

2- The balanced scorecard model is highly flexible because the objectives can be adjusted according to the conditions of the environment governing the State Board of Antiquities and Heritage.

3- Regarding the criteria whose results appeared in the checklist, the dimension of learning and growth scored the highest relative importance, which amounted to (95.24) compared with the least important, the customers that scored importance of (85.71).

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تقييم الأداء الاستراتيجي للهيئة العامة للأثار والتراث / دراسة حالة

م.د. هنادي صكر مكطوف⁽²⁾
، كلية الإدارة والاقتصاد / جامعة بغداد، العراق
بغداد

hanadi.saqer@coadec.uobaghdad.edu.iq

الباحث / رشا فاخر عبد الحسن⁽¹⁾
الهيئة العامة للأثار والتراث، العراق، بغداد

rasha.fakher1203b@coadec.uobaghdad.edu.iq

Received: 1/11/2022

Accepted: 20/11/2022

Published: December / 2022

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مستخلص البحث

يهدف هذا البحث الى إمكانية تقييم الأداء الاستراتيجي للهيئة العامة للأثار والتراث بالاعتماد على تطبيق معايير بطاقة الأداء المتوازن الأربعة (المالي، الزبائن، العمليات الداخلية، والتعلم والنمو)، إذ كانت أبرز مشكلة للبحث هي اعتماد الهيئة على التقييم التقليدي في قياس أداء لموظفيها والأنشطة والمشاريع، واستند في هذا البحث الاعتماد على دراسة الحالة للهيئة المبحوثة وتم إجراء المقابلات الميدانية مع عينة البحث المتمثلة برئيس الهيئة و(6) من المدراء العامون و(7) من مدراء الأقسام من ذوي العلاقة بعملية تقييم الأداء الاستراتيجي ولتحديد الإجابات على الأسئلة الموجودة في قوائم الفحص وتحليلها وفق مقياس الفحص (ليكرت) السباعي، وتم تحليل البيانات وفق الأوساط الحسابية الموزونة باستخدام برنامج (Excel 365) لاستخراج النتائج، وكانت اهم النتائج ان عملية تقييم الأداء الاستراتيجي للهيئة العامة للأثار والتراث تحظى بأهمية عالية لما لها اثر على أداء نشاطات الهيئة وبمرونة عالية لإمكانية تعديل الأهداف وفق ظروف البيئة التي تحكم الهيئة.

المصطلحات الرئيسية للبحث: تقييم الأداء الاستراتيجي، بطاقة الأداء المتوازن

*البحث مستل من رسالة ماجستير