

THE MEDIATING EFFECT OF CORPORATE SOCIAL RESPONSIBILITY AND  
SPIRITUALITY ON BALANCED SCORECARD IN YEMEN'S PRIVATE  
UNIVERSITIES

FAHMI FADHL MOQBEL ALI

UNIVERSITI TEKNOLOGI MALAYSIA

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UNIVERSITIES

FAHMI FADHL MOQBEL ALI

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“To The Glory of Allah Ta’ala, that made it possible to accomplished this task”

Then,

‘To my beloved father and mother, that nurtured me with what Allah Ta’ala endowed  
them with!

To my wife and children; and family members

To my teachers, brothers and sisters

To all my friends and colleagues’

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## ABSTRACT

The dearth of adequate information for planning and monitoring of financial performance at private universities of Higher Education Institutions (HEIs), as well as an over-emphasis on financial indicators at the expense of non-financial indicators are caused by the absence of a suitable model that encompasses all important aspects of performance. Previous researchers have examined the determinants of financial performance through the Balanced Scorecard (BSC), which aligns organisational initiatives with their strategic planning. However, the influence of the non-financial perspective on private universities financial performance remains unsolved. Moreover, the question of how the BSC can be enhanced by incorporating more non-financial perspective to increase efficiency is still being raised, coupled with their mediating effects. This study aims at developing an integrated organisational performance model for private universities in Yemen with the incorporation of new variables (corporate social responsibility (CSR) and spirituality). The mediating effects of the BSC non-financial perspectives on the financial performance for the private universities were investigated. The model depicts the mediating influences of non-financial perspective on financial performance. To achieve the study objectives, eleven major hypotheses were formulated, with analyses of six mediating influences and two additional analyses. Data were collected through a survey on 137 respondents from private universities in Yemen. Various interrelationships of the research model were investigated using partial least squares-structural equation modelling (PLS-SEM). The results of the study indicate that there are connections between organisational financial perspectives with the non-financial perspective. On the one hand, there are significant direct relationships between non-financial perspectives of the BSC with its financial perspective. In addition, this study reveals that there is a significant direct relationship between spirituality and financial perspective. On the other hand, the analysis on the financial and non-financial perspectives of the BSC indicates that there is a significant direct relationship between CSR and non-financial perspectives of the BSC. Also, the partial mediation effects of the non-financial perspectives were highlighted for the six interrelationships considered. Furthermore, the findings of this study strongly support most of the hypothesised relationships proposed by the research model. This study has extended the present theory, methodology and practice, by incorporating CSR and spirituality as non-financial contributors to financial performance of private universities in Yemen.

## ABSTRAK

Kekurangan maklumat bagi perancangan dan pemantauan prestasi kewangan di universiti-universiti swasta Institusi Pengajian Tinggi (HEIs) serta penekanan keterlaluan kepada petunjuk kewangan dengan mengabaikan petunjuk bukan kewangan adalah disebabkan oleh ketiadaan model yang sesuai yang merangkumi semua aspek prestasi yang penting. Penyelidik terdahulu telah mengkaji penentu prestasi kewangan melalui *Balanced Scorecard* (BSC), yang menjajarkan inisiatif organisasi dengan perancangan strategik mereka. Walau bagaimanapun, pengaruh perspektif bukan kewangan terhadap prestasi kewangan universiti swasta masih belum terjawab. Selain itu, persoalan tentang bagaimana BSC boleh dipertingkatkan dengan menggabungkan perspektif bukan kewangan bagi meningkatkan keberkesanan masih dibangkitkan, berserta dengan kesan pengantarnya. Kajian ini bertujuan untuk membangunkan satu model prestasi organisasi bersepadu bagi universiti swasta di Yaman dengan gabungan pemboleh ubah baru (tanggungjawab sosial korporat (CSR) dan kerohanian). Kesan pengantaraan perspektif bukan kewangan terhadap prestasi kewangan bagi universiti swasta telah dikaji. Model menggambarkan pengaruh pengantara perspektif bukan kewangan terhadap prestasi kewangan. Untuk mencapai objektif kajian, sebelas hipotesis utama telah dirangka, menggunakan enam analisis kesan pengantaraan berserta dua analisis tambahan. Data telah diperolehi melalui satu kajian tinjauan ke atas 137 responden daripada universiti swasta di Yaman. Pelbagai hubung kait model kajian telah disiasat menggunakan *partial least squares-structural equation modeling* (PLS-SEM). Keputusan kajian menunjukkan terdapat kaitan antara perspektif kewangan organisasi dengan perspektif bukan kewangan. Daripada satu segi, terdapat hubungan langsung signifikan di antara perspektif bukan kewangan BSC dengan perspektif kewangannya. Tambahan lagi, kajian ini mendedahkan bahawa terdapat satu hubungan langsung signifikan di antara kerohanian dan perspektif kewangan. Daripada satu segi yang lain, analisa mengenai perspektif kewangan dan bukan kewangan BSC menunjukkan terdapat satu hubungan langsung signifikan di antara CSR dan perspektif bukan kewangan BSC. Di samping itu, sebahagian daripada kesan pengantaraan perspektif bukan kewangan telah ditekankan untuk enam analisis yang dipertimbangkan. Tambahan lagi, hasil kajian ini telah menyokong kuat sebahagian besar hubungan yang telah dihipotesis yang telah dicadangkan dalam model kajian. Kajian ini telah meluaskan teori, kaedah dan amalan yang telah wujud dengan menggabungkan CSR dan kerohanian sebagai penyumbang bukan kewangan kepada prestasi kewangan universiti swasta di Yaman.

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**LIST OF ABBREVIATIONS**

<i>BSC</i>	-	Balanced Scorecard
<i>CP</i>	-	Customer Perspective
<i>CSR</i>	-	Corporate Social Responsibility
<i>FP</i>	-	Financial Perspective
<i>HEIs</i>	-	Higher Education Institutions
<i>IPP</i>	-	Internal Process Perspective
<i>LGP</i>	-	Learning and Growth Perspective
<i>NFP</i>	-	Non-financial Perspective
<i>PLS</i>	-	Partial Least Square
<i>PU<sub>s</sub></i>	-	Private Universities
<i>Sp</i>	-	Spirituality

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## **CHAPTER 1**

### **INTRODUCTION**

#### **1.1 Background of the Study**

The Yemen national strategy for the development of higher education institutions (HEIs) by the Ministry of Higher Education and Scientific Research (MoHESR) highlighted the desires for dynamic, efficient and high quality HEIs system that could be nurtured to an effective and vibrant 21st century economy and society, supporting the ever increasing number of secondary school graduates, while exploring the pull of human resources from the universities. Such desires therefore necessitate the need for HEIs that will be able to cater for not only the public universities but also the private ones; so that the government's desired for a viable educational system that will support economic, cultural, moral and social developments of the Yemenis (MoHESR, 2005). Thus, the HEIs in Yemen comprise of formal education systems like in other countries, that lead to conferment of academic qualifications, as in the case of Austrian Development Corporation (2009) such as degrees (bachelor's, master's, doctorate's) and other diplomas, awarded by institutions of higher education, such as universities, colleges and other higher institutions of learning. Most higher education programs provide professional education which primarily caters for vocations and professions.

This level of education encapsulates undergraduate, college and post graduate levels. Accordingly, Hiadar (2009) portrayed the roles of MoHESR as follow:

“The Ministry of Higher Education and Scientific Research of Yemen is responsible for governance, strategic planning and direction of the higher education sector with the ultimate goal to secure the provision of higher education that is cost-effective and responds to the needs of society, the economy and the citizens of Yemen”.

(Hiadar, 2009, p. 2)

Higher education graduates therefore have an opportunity to select from a multitude of jobs compared to those who are only high school graduates, and they generally have better salaries compared to their non-graduate counterparts. Higher education generally enhances an individual's quality of life as universities continue to exist to enhance knowledge and understanding. However, owing to the sector's expansion over the last twenty years, higher education has become a primary contributor to a country's economy, facilitating employment, enhancing productivity infrastructure, increasing export earnings and significantly contributing to the development of cities and regions (Altbach, Reisberg and Rumbley, 2009; Hogarth and Britain, 2007) .

The Arab countries HEIs are burdened due to discrepancies between required skills by the labour force and graduates' skills attained from the HEIs. This have resulted to an unprecedented unemployment rate among higher institutions' graduates in most Arab countries as compared to other countries during the recent past decades (Issa and Siddiek, 2012). The current financial crisis has made this problem even more serious (Altbach *et al.*, 2009). One of the solutions to this was offered by Altbach *et al.* (2009); Briqa'an and Alqurashi (2012); Salmi (2009), World Bank (2012) that a university needs to resort to innovative ways in order to produce educated graduates who are more competitive and must be able to give back to countries' social and economic developments.

The World Bank report stresses that, given the magnitude of the challenges faced by educational institutions in the Arab World, such as: gaps between skills

acquired in HE and those in the real world, Educational institutions failed to respond equally to the pace of developments, Unemployment rate is getting higher, Limited interaction to the development plans, vision and mission statements, they can no longer be addressed by traditional methods that existed for a long period of time. There are significant developments in the Arab societies in various aspects of social, cultural and economic dimensions. However, the educational institutions did not respond to these changes at the same pace with the rapid development of modern communication technologies in the world (Salmi, 2009; World Bank, 2012).

HEIs responded to the development plans in the Arab countries with limited interaction because of the manner in which these institutions function while handling their daily challenges. These challenges multiply correspondingly to increasing social demand for education. This status became the main concern for universities conducting daily business without having clear visions of the future, prior planning, or having a good mechanism to respond to the issues facing universities and other education institutions (Briqa'an and Alqurashi, 2012).

The situation of universities in Yemen, especially the private ones, is not far from those challenges, but in some cases it is considered even worse. For example, in 26th May, 2013 newspaper (TSSN), the Yemen's Minister of Higher Education issued a stern warning to Private Universities (PUs) that if they failed to address issues relating to low quality of education, equipment, human resource competence and infrastructure, then there will not be any option left other than shutting them down (TSSN, 2013).

Judging from the above scenario, it is imperative for Yemen's Private Universities' administrators to adopt a different approach in focusing on their missions, relaying their strategy across the organisational processes. Such efforts should include laying down accountability measures, relating strategic objectives to the vision and mission of the university, re-aligning annual budgets, and more importantly, gauging and monitoring outcomes in both the short and long terms strategies. These represent the issues of concern from literature relating to HEIs in

Yemen, particularly from the Supreme Council of Educational Planning (SCEP), and the Ministry of Higher Education (YMOHE) (SCEP, 2012; TSSN, 2013; YMOHE, 2006).

The Balanced Scorecard (BSC) is therefore one of the recommendations by practitioners and scholars through which the financial performance of organisations could be assessed with respect to four perspectives of BSC, so that the performance of the universities could be accomplished. These perspectives are financial growth, customer satisfaction, internal business operations, and learning and growth, which address continuous improvement with the help of human resources (Kaplan and Norton, 1992; Kaplan and Norton, 1996a; Niven, 2005a). These dimensions are crucial to provide an effective framework for performance management (Archer, 2007; Carr, 2005; Jones, 2004; Lee, 2006; Syfert, Elliott and Schumacher, 1998).

From the many performance management systems, the BSC is identified as one of those that require further research based on its previous record. It has a proven potential to influence university enhancement, as has been evidenced in many global PUs which are seeking effective performance and growth (Al-Zwyalif, 2012; Chen, Lee and Mo, 2012; Li, 2011), while addressing emerging issues on effective performance of institutions. In line with this, Kaplan (2012) made important and insightful comments on BSC and strategy implementation while arguing against the usual academic commentaries of some experts on BSC; who often ignore its role in strategy execution.

Thus, this study made an attempt to overcome such situations by proposing an integrated model based on BSC for PUs. In reality, the lack of information that can be used in enhancing planning and monitoring of financial performance in both private and public sectors (Aljardali, Kaderi and Levy-Tadjine, 2012; Amin Khandaghi, 2012; Andreassen, 1994; Black, Briggs and Keogh, 2001; Li, 2011; Ring and Perry, 1985), as in private and public universities is caused by the absence of a suitable framework and model that encompasses all important aspects of performance.

The BSC was initiated in 1990 by Kaplan and Norton for the assessment and performance improvement systems of organisations, away from the classical methods through the use of measurements and indicators. In contrast to other tools, BSC links strategy of the organisations with their performance and is usually done beyond the traditional financial measurement in deciding the success of organisations.

BSC highlights the business processes-business assessments-outcome relationship. It is primarily utilized as a tool to bring about formulation of strategy, its realization followed by its communication. Additionally, it also helps in keeping track of performance and in providing assessment feedback. The BSC system facilitates sustained focus and attention towards strategic initiatives and review.

Besides the above, BSC's researchers have investigated various factors that drive organisational performance. One area that has not been given much attention is the contribution of non-financial factors to overall organisational performance (Bento, Bento and White, 2012, 2013; Karun and Pilaipan, 2011). This study responded to this need, giving particular attention to PUs. These non-financial factors have been described as operational performance measures which in many cases contribute significantly to achieve the strategic goals in such institutions. Although managers monitor and evaluate actionable activities which add value to the overall strategy, there is a clear need for PUs to give more focus to these factors.

In their efforts to embrace non-financial performance factors in their performance measurement systems, organisations are seeking to establish a comprehensive set of indicators of performance with the non-financial indicators considered as being an important dimension. They incorporate factors that enhance value creation in business, in addition to the traditional factors that reflect historical performance based on accounts. Also, the competitive environment has led institutions to be more innovative, and to consider a wide variety of other contributing factors to success. In such a competitive environment, managers have been persuaded to benchmark initiatives taken by other players in the environment.

All these have finally contributed to implementation of new indicators based on non-financial measures (Brancato, 1995). Furthermore, there are few studies that examine the mediating influences of each of these on one hand or all of these non-financial performance perspectives of the classical BSC on financial performance (Cheng, Luckett and Mahama, 2007; Deem, 2009; Saeidi, Sofian, Saeidi, Saeidi and Saeidi, 2014).

This study examines the BSC, a popular tool for enhancing organisational performance, such as the PUs, in line with the incorporation of other perspectives such as the Corporate Social Responsibility (CSR) and spirituality. CSR is one of the new constructs being recently incorporated into the classical BSC design that serves as an advanced effective strategic management tool (Vilke, 2011). It fosters community value-focused change, and it has been receiving increased attention among authors (Jones, 2005). It affects relationships between businesses and society, and has also become a way of rethinking the role of all organisations in respect to governance and sustainability (Vilke, 2011).

Significant evidence of firms' CSR pursuits and the benefits they obtain from it has been noted in literature. According to Porter and Kramer (2002), a company benefits from the CSR investments including expenditure incurred to enhance education and local quality of life. Investments of this type may also add to the expansion of the local market and assist in minimising corruption in the local business environment which in turn, will improve the competitive edge of the company. Several scholars, company leaders and stakeholders emphasise the significance and the advantages that can be reaped from CSR activities as explained in the proceeding paragraphs.

Porter and Kramer (2006) provided reasons in support of CSR; arguing that therein are moral obligation, sustainability, license to operate and reputation. Moral obligation refers to the company's obligation to be a good citizen doing what is right thing while sustainable. According to the Norwegian Prime Minister, Gro Harlem Brundtland, sustainability is satisfying the needs of the current without having to



compromise the forthcoming generations' ability to meet their needs. Meanwhile, the concept of license requires every company to have an implicit as well as explicit consent from a wide group of stakeholders to conduct business. Finally, reputation is used by several firms to make use of CSR initiatives as this could enhance the firm's image, reinforce their brand and increase stock value.

On the other hand, spirituality has been identified as a key construct that can influence many core activities of institutions. The spirit of the person is a significant aspect or a driving force that is believed to be intangible; life affirming force in all human beings. It refers to striving for values and beliefs transcending the physical world. Workplace spirituality is defined as a workplace that recognises employees having an inner life that nourishes and is nourished by meaningful work that takes place in the context of the community (Ashmos and Duchon, 2000). Spirituality is based on three important components: inner life, meaningful work, and community. It can also be described as a framework of organisational values evidenced in the culture that promotes employees experience of transcendence through the work process, enabling them to be connected to others in a sense that offers mental state of completeness and joy (Fry, Hannah, Noel and Walumbwa, 2011).

A review of literature pertaining to the effects of spirituality on improving workers' performances and firms' success suggested the need to incorporate spirituality in organisations based on the following three different perspectives: (i) spirituality enhances employees' well-being and quality of life; (ii) it ensures a sense of determination and essence of work to the employees; and (iii) it also provide them with interconnectedness. It was concluded that there is a recent trend of complex paradigm change in the theories of social and management sciences. The influence of spirituality on employees' performances and organisational effectiveness, as well as organisational productivity or profitability has been considered to be complex in nature (Karakas, 2010; Weinberg and Locander, 2014).

This complexity is also reflected in terms of definitions of spirituality at work by other researchers. For instance, Fry, Matherly and Ouimet (2010), considered the

incorporation of the spirituality perspective as a necessary driver to employees' happiness, firm obligation, productivity, and CSR resulting in their financial performance. Subsequently, this study opines that spirituality could play a significant part in enhancing the PUs performance in addressing the observed hindrance to their performance as indicated earlier.

This study considers the unique environment of PUs in Yemen, by incorporating CSR and spirituality perspectives in the BSC so as to cater for two domains of Non-financial parameters which have been identified by researchers. An enhanced BSC which can aid PUs in planning and monitoring of financial performance, by encompassing other important aspects of performance and taking into account the Yemen higher education context, is desirable. Therefore, this study is concerned with development and validation of this integrated model, providing benchmark information for PUs, drawn from the BSC.

## **1.2 Problem Statement**

In the context of Yemen, there are reports that provide guidelines for strategic implementations of education in Yemen. For example, Ministry of Education (MOE) report on the National Strategy for the Development of Higher Education in Yemen (YMOHE, 2006) and another report issued by The Supreme Council of Education Planning, Educational Indicators of the Republic of Yemen (SCEP, 2012). Both asserted that the Yemeni Government envisioned a system of higher education that will drive the development of the nation in terms of economy, culture, moral and social aspects. It should provide students with requisite education for the actual work force to create a qualified manpower while simultaneously shaping their characters as individuals as well as citizens. The government should encourage research in areas that will help Yemeni society and industry, and provide resources to service the general population of Yemen. An interesting piece of fact in Yemen according to MoHESR (2005) is that the higher education system outputs do not match its inputs; while its resource base is very low in comparison to other countries in the Arab

world but it is much higher than many other countries at the same development stage elsewhere (SCEP, 2012; YMOHE, 2006).

On the basis of the recommendation from these reports, Yemeni PUs are in need of encouragement for the development and expansion in a manner that benefits the country. They require strict adoption of quality and accreditation processes. The PUs are more in number compared to public ones, accommodating 61,750 students population in 2012. This indicates their minimal role in satisfying Yemen's needs for higher education and hence need further growth and development. The PUs require tuition fees from students despite the fact some of them were established as 'not-for-profit' organisations, the scenario is currently different – they now attract investments and generate profits.

In May 2005, the Yemeni Government mandated all medical schools of PUs (with the exception of one of them-University of Science and Technology) to be closed along with their remote branches. It also mandated all universities to adhere to minimum criteria for accreditation within the next seven years. These are signs that the government is acknowledging and addressing the need to focus on standards of PUs and their inability to develop a strategic framework. Another major concern with private universities is their profit-centered strategy which will eventually lead to adverse decisions and actions. The future challenges of these universities are therefore evident in maintaining an enhanced quality while maximizing their scope and reach for greater contribution to the country as a whole (SCEP, 2012; YMOHE, 2006).

Although PUs in Yemen have been operational for more than two decades, precisely during the early nineties, they did not develop or grow, as indicated by the previous report (MoHESR, 2005). One of the most important dilemmas is that universities focused on financial benefits in the short-term, and neglected to focus on the non-financial aspects, which are the foundation, contributing to the growth in the long term. In the long-term, these compounded problems of deteriorating levels of performance for these universities and their outputs reflected on the decline in

financial performance itself. To summarise, focusing on the financial dimension in the short-term will give negative results in the long term, which later affects the financial dimension. Taking into consideration the previous arguments, PUs are required to consider non-financial factors which enhance the value of the PUs in the long-term and at the same time improve its financial performance in the short-term (SCEP, 2012; YMOHE, 2006).

While there are many tools, such as Skandia Navigator, Danish Guidelines, Performance Prism, Performance Pyramid, and Hadhari Scorecards are used for many years in assessing and managing the organisational performance, there are also new recent frameworks through which these performances can be extended beyond the usual traditional financial perspectives (Qiu, 2009; Salem, Hasnan and Osman, 2012). However, according to Maltz, Shenhar and Reilly (2003), the BSC is one of the most popular framework among them. So far, the BSC model presented by Kaplan and Norton (1996c) is the most relevant model that links financial with non-financial perspectives. BSC is chosen over other scorecard, since its emergence as a tool for decision support capabilities in strategic management (Martinsons, Davison and Tse, 1999).

The BSC provides means of ensuring communication and collaborative opportunities with PUs and HEIs that is geared towards providing better accountability and performance; with provisions of frequent feedbacks about situations and improvement to be undertaken by the PUs and HEIs in general and in the context of Yemen. However, despite the many advantages offered by the BSC, many researchers (e.g. Arnulf, 2005; Bourne, 2002; Brignall, 2002; Kanji, 2002; Marr and Adams, 2004) criticised it and provided some of its shortcomings such as the lack of other dimensions which can dampen the BSC from being effective and efficient.

Some researchers pointed out that social responsibility can play a vital role in supporting the BSC (Beard, 2009; Chalmeta and Palomero, 2010; Nikolaou and Tsalis, 2013; Sureshchandar and Leisten, 2005). In fact, the previous report of

National Strategy for the Development of Higher Education in Yemen asserted that the need for PUs to pay special attention to social responsibility activities (YMOHE, 2006). Moreover, Yemen suffers from severe weakness in various aspects of social, economic, and health as compared to other countries. For this reason, if the social responsibility is added to the BSC, it may provide many benefits. In case of PUs, one of these benefits is to strengthen them in order to conduct themselves in a more patriotic manner. This role will be reflected directly and indirectly in improving the reputation, profitability, growth, and development of these universities in both short and long terms.

Other studies suggested that spirituality can also play a vital role if it is incorporated in BSC (Fry *et al.*, 2010; Pratoom and Cheangphaisarn, 2011; Ramli, 2006). Among them, Ramli (2006) developed BSC concepts from Islamic perspective tagged as the Hadhari scorecard. He considered Hadhari scorecard as a civilisation that promotes both material and the non-material (humane and spiritual) aspects of improvement to the classical Kaplan and Norton (1992) BSC. The author argued that the traditional BSC developed by Kaplan and Norton (1992) failed to execute the desired objectives it was designed for as documented by Kaplan and Norton (1996a). In the latter improvements in the BSC in 2004, Kaplan and Norton still mentioned that what was missing was the ability to communicate the strategy formulated to a larger workforce in organisations.

In addition, literatures indicated the dearth of studies (Cheng *et al.*, 2007; Deem, 2009; Saeidi *et al.*, 2014), on the mediation of non-financial performance perspectives dimensions with newly introduced dimensions (CSR and spirituality) and the financial performance of organisations, and as well for those of the PUs in Yemen.

This study explores theories that provide the basis for the variables and indicators used, thus providing the necessity for their inclusion for the assessment of the PUs financial performance. These include the Stakeholder Theory and Spirituality Leadership Theory. The Stakeholder Theory addresses the roles and

obligations of organisations and their stakeholders, in relation to organisational performances through their evaluation by the BSC. It empowers managers to make decisions, in cognisance with the interests of all sorts of organisations' stakeholders, financial claimants, employees, customers, communities, governmental officials, and under some interpretations, the environment, terrorists, and blackmailers. On the other hand, in Spiritual Leadership Theory, spiritual leadership can be considered as a field within general workplace spirituality.

Based on the previous discussion, there is an obvious problem that higher education, particularly PUs in Yemen encounter. That is, PUs focus on financial performance and ignore the non-financial performance and their mediating roles which leads to a decline in the financial performance and the failure of the whole organisation as a result. The BSC is viewed as an appropriate tool which considers both financial and non-financial components influencing the performance of the organisation, in addition to the mediating effects of these non-financial components. However, based on the preceding arguments, the BSC needs to be improved by adding some other non-financial components such as spirituality and CSR which can enhance the performance of the organisation in general and the financial performance in particular. Consequently, Kaplan and Norton (1996a) addressed this issue emphasising that certain organisations may demand for more than the usual four perspectives, or the perspective names be modified to meet the needs of the organisation or industry.

### **1.3 Aim of the Study**

The aim of this study is to develop an integrated model of the BSC for Yemen's PUs by investigating the impact of non-financial performance on financial performance, as well as examining the influence of CSR and spirituality on the non-financial and financial performance.

## 1.4 Research Questions and Objectives

Based on the problem background, Table 1.1 presents an outline of research questions and objectives in Yemen's context.

**Table 1.1** : Research questions and Objectives of the study

Research Questions	Research Objectives
<p><b>RQ1:</b> What is the relationship between the three BSC non-financial perspective (CP, IPP, and LGP) on the financial performance of PUs in Yemen?</p> <p><b>RQ2:</b> What is the relationship between CSR affect financial performance of PUs in Yemen?</p> <p><b>RQ3:</b> How do CSR affect the three BSC non-financial perspective (CP, IPP, and LGP)?</p> <p><b>RQ4:</b> What is the relationship between spirituality and financial performance of PUs in Yemen?</p> <p><b>RQ5:</b> How do spirituality affect the three BSC non-financial perspective (CP, IPP, and LGP)?</p>	<ol style="list-style-type: none"> <li>1. To examine the between the three BSC non-financial perspective (CP, IPP, and LGP) on the financial performance of PUs in Yemen.</li> <li>2. To determine the relationship between Corporate Social Responsibility (CSR) and financial performance of PUs in Yemen.</li> <li>3. To determine the effect of CSR on the three BSC Non-Financial Perspectives (CP, IPP, and LGP).</li> <li>4. To test the relationship between Spirituality and financial performance of HEIs in Yemen.</li> <li>5. To determine the effect of spirituality and the three BSC non-financial perspective (CP, IPP, and LGP).</li> </ol>

## 1.5 Scope of the Study

This study is undertaken within the management discipline, centred on assessing the financial performance of HEIs in Yemen. The scope of the study is as follows:

The perspective environment of this study is to analyse and advancing the BSC constructs in establishing the strength of the cause and effect relationships of Financial Perspective for HEIs and PUs in Yemen. The aim of this study, therefore, is to examine the effect of an integrated multiple perspective Financial Perspective model for higher educational institutions. The study focuses on PUs in Yemen, and mainly examines how the Financial Perspective of each of the institutions is influenced by the Non-financial factors of BSC. In addition, based on the theoretical/conceptual analyses reviewed, new dimensions, i.e. CSR and Spirituality are proposed. Moreover, the relationships among and between these dimensions from the newly integrated model were tested empirically and practically; through a quantitative research design approach. Questionnaires were distributed to at least one of the top management staff (e.g. Dean, Deputy Dean, or coordinator) in every faculty of the PUs in Yemen that are being considered for this study.

## **1.6 Significance of the Study**

As in the case of the problem statement, the significance of study is also expressed in terms of study's contribution to knowledge. These are basically from these three areas: theoretical/conceptual, empirical and practical contributions to knowledge. In terms of these considerations, the significance of this study in terms of contributions to knowledge are hereby addressed.

Over the years, there have been numerous BSC researches in literature. There are ample theoretical researches on the classical BSC (Kaplan and Norton, 1992; Kaplan and Norton, 1996a; Niven, 2005a) that show the causal effect relationship between the four components of the traditional BSC, as well as a number of researches from the empirical considerations (Kaplan and Norton, 1992; Kaplan and Norton, 1996a; Kaplan and Norton, 2004; Karun and Pilaipan, 2011; Sayed, 2013) and from the practical aspects (Al-Ashaab, Flores, Doultsinou and Magyar, 2011; Al-Zwyalif, 2012; Aljardali *et al.*, 2012; Azizi, Behzadian and Afshari, 2012; Li, 2011; Pereira and Melão, 2012; Philbin, 2011; Rahman and Hassan, 2011; Schobel



and Scholey, 2012; Taylor and Baines, 2012). While tremendous achievements were recorded from all of these studies, and highlighting the overall significance of the BSC in evaluating organisational performances; there are also a number of reported researches that call for the needs to extend the traditional BSC components (Kaplan and Norton, 1996a), that are being addressed in this study.

Most of these studies (e.g. Kaplan and Norton, 1992; Kaplan and Norton, 1996a; Niven, 2005a) only emphasized on the causal relationship among the components of Financial Perspectives without adequate considerations for the Non-Financial Perspectives dimension (Kaplan and Norton, 1992; Kaplan and Norton, 1996a; Kaplan and Norton, 2004; Karun and Pilaipan, 2011), which this study aimed to address. Thus, there is a long-standing debate in BSC literature on how non-financial perspectives are linked to financial perspective. There are limited numbers of researches that investigate the direct relationship between Non-financial Performance and its impact on the Financial Performance of the BSC components. In addition, there are few studies on the use and roles of BSC in the context of HEIs and PUs (Al-Zwyalif, 2012; Chen, Yang and Shiau, 2006; Chen *et al.*, 2012; Li, 2011), generally and in particular, for Yemeni HEIs.

It is also evident in the literature (Kaplan and Norton, 1996a) that there are needs for the integration of more perspectives to the traditional BSC in order to improve the performance of organisations. As such, there are few research discussions about how to apply the integrated BSC approach, which include CSR (Ashmos and Duchon, 2000; Chalmeta and Palomero, 2010; Chen, Chen and Peng, 2008; Fry, 2005; Fry *et al.*, 2010; Giacalone and Eylon, 2000; Jones, 2005; Porter and Kramer, 2006; Sureshchandar and Leisten, 2005; Vilke, 2011); and spirituality (Cash and Gray, 2000; Duchon and Plowman, 2005; Elm, 2003; Fry *et al.*, 2011; Garcia-Zamor, 2003; Giacalone and Jurkiewicz, 2003; Inglehart, 1997; Pratoom and Cheangphaisarn, 2011; Ramli, 2006; Reder, 1982), to educational institutions; and moreover how to identify the impact of non-financial perspectives of the BSC to financial performance of the institutions' core competencies, that will assist in building up their competitive advantages over others. Likewise, the mediating effects of the dimensions of the non-financial perspectives between the new dimensions

(CSR and spirituality) and financial performance would also offer another significance of this study.

Also, existing literature highlighted the gap in knowledge pertaining to the need for a comprehensive model which can be more effective for performance evaluation generally and by extension for the PUs in particular. The absence of such a suitable framework and model that encompasses all important aspects of performance dimensions lead to lack of information that can be used in enhancing both planning and monitoring of Financial Performance in both private and public sectors (Aljardali *et al.*, 2012; Altbach *et al.*, 2009; Amin Khandaghi, 2012; Andreassen, 1994; Black *et al.*, 2001; Ring and Perry, 1985) which are also applicable to both private and public universities generally, and in the context of Yemeni's HEIs and PUs.

Based on these arguments and discussion, the study hopefully contributes to knowledge gaps in a way that it enhances the evaluation of an integrated multiple perspective approach as applicable to Financial Performance of HEIs generally and in the context of Yemeni HEIs. To accomplish this important goal, this study therefore focuses on developing and testing a suitable and integrated multiple perspective framework/model of the BSC that encompasses all important aspects of performance dimensions. As a powerful strategic management system, the BSC will modified a multiple performance measure for financial performance of HEIs in the contexts of the three non-financial perspectives (CP, IPP, and LGP), as well as with spirituality and CSR to the three non-financial perspectives and to the financial performance. Thus, the integration is achieved by extending the traditional BSC with CSR and spirituality, which are lacking in the traditional BSC; in order to support educational institutions' financial performance generally and in the context of Yemen's HEIs. Thereafter, empirical investigations were carried out for further evaluations. This is in line with the studies carried out by Chuang (2007).

Consequently, the finding of this study also contributes to knowledge by bridging the gaps in knowledge as evident from literature. The influence of direct

relationship between non-financial dimensions and its effects on the financial dimension in the BSC will be more evident with respect to the links between Non-financial perspectives and their mediating roles to financial perspective. This is supported by Bento *et al.* (2013) study. In addition, this study enriches the literature and fills the gap in knowledge pertaining to the BSC in higher education in general and PUs in particular.

Another area of the significance of this study is from the methodology adopted. The partial least squares regression (PLS regression) was used in this study. This is the first known attempt that brought about the linkage between the variables used in this study. PLS regression is particularly suitable when the matrix of predictors has more variables than observations and when there is multicollinearity among variables. By contrast, standard regression will fail in these cases of more variables and multicollinearity (Wong, 2013). In addition, there are numerous BSC researches that used interviews, surveys, and case studies to study organisations' strategies in determining the key performance of the four perspectives (customer, financial, internal process, and learning and growth). The PLS regression was employed to investigate the causal relationships among and between the constructs, measurement items and indicators for the evaluations of both the measurement and structural models for the integrated BSC for this study. The argument is in line with those from Hair Jr, Hult, Ringle and Sarstedt (2014).

Thus, the study provides a more comprehensive scorecard which can support PUs in Yemen and assists them to enhance their performance and take a leading role in community service. The outcomes from this study also contribute to the provision of other dimensions (CSR and Spirituality) which can help to enrich the relevant theories. Lastly, the findings of this study would also be beneficial to policy-makers, management teams of the universities, and others, in the identification of the importance of the non-financial dimension for enhancing the financial dimension, taking advantage of the results for decision making. This study is also significant because it is the first known attempt to provide a quantitative assessment of organisational performance and effectiveness across private universities that are

users of BSC and those that do not have a strategy to report balanced operational results.

Furthermore, the quest for a balanced financial perspective is a continuous process, the outcome of which can lead to better and constructive contribution in the near future. Although there are different missions and visions between general and technical universities, the basic educational purposes are the same, consequently, the “educational business model” should also be helpful for general universities in enhancing their educational quality. This study does not only support the idea that each university should develop its distinguishing characteristics by following its long term plan, but also suggests that the private universities are competent and deserve the autonomous right of measuring their own accountability.

Part of the practical implications of this study is that it is indispensable in assisting the management teams of these Yemen’s PUs in aligning the performance of their non-financial BSC perspectives with that of the usual financial perspective. In addition, the integrated approach being proffered in this study enhances the financial performance in PUs. As such, the implications of the findings from this study will help in demonstrating this integrated model by bringing to the fore the advantages of the incorporation of the CSR and spirituality in the performance environment, as well as the influence of the mediating effects of the non-financial perspectives dimensions on both new dimensions (CSR and spirituality) and financial performance. There will be positive, better financial performance and values for these universities, particularly PUs and HEIs in the long term from this integration with traditional financial BSC.

## **1.7 Definition of Key Terms**

Some of the definitions of relevant key terms used in this study are provided in the following sub-sections.

### **1.7.1 Higher Education Institutions (HEIs)**

Higher Education Institutions (HEIs) are institutions (universities, colleges and other higher institutions of learning) that conferred awards of academic qualifications such as degrees (bachelor's, master's, doctorate) and other diplomas to prospective students that have undergone and completed courses for some periods (Austrian Development Corporation, 2009).

### **1.7.2 Private Universities**

According to the Ministry of Higher Education in Yemen, Private Universities are defined as those institutions which are not operated by government unlike public universities and national universities and are supported by tuition fees, endowment, private investments and donations (SCEP, 2012; YMOHE, 2006).

### **1.7.3 Balanced Scorecard (BSC)**

The Balanced Scorecard (BSC) is a strategic planning and management system used to align business activities to the vision and strategy of the organisation, improve internal and external communication and monitor organisational performance against strategic goals (Johnson, Pomeroy, Pil Yu and de Araujo Gil, 2008). It is a powerful tool used to develop a "Scorecard" that faithfully translates given strategies, and implements them to ensure maximum effectiveness (Kaplan, 2012; Kaplan and Norton, 1992; Kaplan and Norton, 1993, 1996e, 2000, 2001a). BSC is determined by four perspectives as follows:

### **1.7.3.1 Financial Perspective**

The Financial Perspective captures the business value created from different investments. It makes sure that right initiatives are taken to capture return on capital, improved shareholder value, and asset utilisation (Gokhale, 2010). It is the processes that result into organisational behaviours, expressed in terms of increased budgets and sustainability; representing the most cost effective manner in which to provide customer benefit (Kaplan and Norton, 2001a).

### **1.7.3.2 Customer Perspective**

The Customer Perspective represents the user evaluation. It ensures that the customers are satisfied with the business and its deliverables by measuring the product/service attributes, customer relationships, and image and reputation of the organisation (Gokhale, 2010). Its process involves organisational practices and methods that concentrate on developing value and differentiation in the eye of the consumer (Kaplan and Norton, 2001a).

### **1.7.3.3 Internal Process Perspective**

The Internal Process Perspective evaluates the information technology (IT) processes and other operational purposes. It measures developed products and services, post-sale services and so on (Gokhale, 2010). It represents an organisational practices and methods used to fulfill customer and stakeholder expectations (Kaplan and Norton, 2001a).

#### **1.7.3.4 Learning and Growth Perspective**

The Learning and Growth Perspective tries to address the concern of sustaining the ability of the business to change and improve over time in order to achieve the organisation's vision. It measures employee capabilities, information system capabilities, motivation, and empowerment and alignment (Gokhale, 2010). Kaplan and Norton (2001a) defined it as organisational practices and methods that promote a culture that inspires innovation, organisational improvement and growth. Employee growth and learning processes is an alternate use of this term.

#### **1.7.4 Corporate Social Responsibility (CSR)**

Corporate social responsibility or "corporate citizenship" is a term that is defined as a business system that enables the production and distribution of wealth for the betterment of its stakeholders through the implementation and integration of ethical systems and sustainable management practices (Smith, 2012). Its represent the voluntary integration, by organisations, of social and environmental concerns in their commercial operations and in their relationships with interested parties (Commission of the European Communities, 2001). According to van der Wiele, Kok, McKenna and Brown (2001), CSR is the obligation of the firm to use its resources in ways to benefit the society, through committed participation as a member of society, taking into account the society at large, and improving welfare of society at large independently of direct gains of the company.

#### **1.7.5 Spirituality**

Spirituality is a self-inspired sense of peace and purpose of mind that centres on beliefs about life in relating to others within the workplace and other places of

interest. As defined by Sheng and Chen (2012), spirituality is inner self-reflection throughout life experiences, which led to the realisation of life essence, self-existence value, and relations between individuals and the universe.

### **1.7.6 Organisational Performance**

According to Gavrea, ILIEȘ and Stegerea (2011) Organisation Performance is a set of financial and non-financial indicators which offer information on the degree of achievement of objectives and results.

### **1.7.7 Organisational Performance Management System**

According to Storey (2002), Performance Management refers to those various attempts that are designed to ensure that organisations, units, and individuals work effectively and efficiently. The performance management system is the heart and soul that is directly tied to performance-based management process that centered on organisational mission and their strategic planning process. Also, according to Artelly (2001), it provides the data that will be collected, analysed, reported, and, ultimately used to make sound, effective and efficient business decisions. The Organisation Performance Management System is one of the ways by which the performance of organisations can be assessed, monitored, implemented and evaluated particularly when such efforts are geared towards achieving better results (de Waal, Goedegebuure and Geradts, 2011; de Waal and Coevert, 2007; Iqbal, Khan, Talib and Khan, 2012).



### **1.7.8 Organisational Performance Measurement System**

Performance measurement is defined as the process of quantifying the efficiency and effectiveness of past action' (Neely, Gregory and Platts, 1995), whereas, Sofian (2005); Sinclair and Zairi (1995) defined it as the 'systematic assignment of numbers to entities'. The function of measurement is to 'develop a method for generation of a class of information that will be useful in a wide variety of problems and situations'. It can also be considered in terms of tracking of implementation of business strategy by comparing actual results with those of the strategic goals and objectives (Simons, Dávila and Kaplan, 2000).

### **1.7.9 Non-financial Organisational Performance**

Non-financial factors described as 'Operational performance measures' contribute significantly to development of institutional strategy, enhancing value creation, offering an innovative and competitive environment. Involving assessment of progress towards achieving the organisational strategic goals and success, with notable benefit in terms of the practical applicability in which non-financial measures can easily help in identifying operational problems more quickly (Gonzalez, 2010).

### **1.7.10 Organisational Financial Performance**

The users of financial statements can easily ascertain whether earnings gained or changes in accounts occurred (Neely, 1999; Niven, 2002). Furthermore, in Haywood (2001); Mckenzie and Shilling (1998); (Kang (2008)), three reasons were put forward as the factors that can be used in evaluating financial performance systems for effective and efficient regular business decisions. These are: (i) financial measures, such as income per share, returns on equity which are very easy to apply in

order evaluate management performance; (ii) it is easy for management to calculate data of a financial nature and ascertain financial information and (iii) the majority of users like managers, financial analysts, and auditors prefer financial measures.

## **1.8 Organisation of Thesis**

This thesis is organised into five different chapters, as shown in Figure 1.1. Chapter 1 covers the introduction involving discussions on the background to the study, problem statement, aim of the study, research questions, and objectives of the study, scope, significance, and definitions of key terms.

In Chapter 2, the literature reviews were covered, highlighting the various forms of the BSC and how it can be incorporated into financial performances of the HEIs and PUs in Yemen. Thus, this chapter addresses all the state-of-art reviews of the BSC particularly with respect to the PUs issues, by using both the classical four BSC dimensions and the additional being suggested from reviewed literature.

In Chapter 3, the methodology adopted was addressed based on the structural equation model (SEM) method via the partial least squares (PLS) algorithms after deliberations on the various forms of research methodologies in social sciences.

Chapter 4 addresses the results and analyses of this study based on the various outcomes of the survey carried out and the SEM results.

In Chapter 5, discussions and conclusion of this study were covered, highlighting the various implications of the results obtained based on the hypotheses earlier formulated. It also provides the findings of this study, as well as offers the various areas of the contributions of this study to body of knowledge, further studies, and recommendations.

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