



USING THE SUSTAINABLE BALANCED SCORE CARD AS A MODEL FOR COST MANAGEMENT TOOLS TO EVALUATE THE ORGANIZATIONAL PERFORMANCE OF INDUSTRIAL COMPANIES- APPLIED FIELD RESEARCH IN THE GENERAL COMPANY FOR RUBBER AND TIRE INDUSTRIES

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Article history:	Abstract:
Received: 26 th March 2024 Accepted: 14 th April 2024	<p>The nature of business institutions and organizations' work is competitive in accordance with ongoing developments in global markets, especially in the world of advanced manufacturing. It was necessary for business institutions and organizations to invent modern tools to conduct their work in line with these developments. Perhaps the most prominent of these tools that senior management relies on are cost management tools, which include a set of tools that help senior management achieve its goals. The most prominent of these tools is the balanced score card. The balanced score card aims to evaluate government institutions' organizational performance in the field of cost and administrative accounting based on a set of financial and non-financial indicators.</p> <p>The research aims to shed light on the sustainable balanced scorecard as a tool for evaluating the performance of organizations from the financial and non-financial aspects, as well as help management and decision-makers improve long-term strategic decisions regarding the future of the organization.</p> <p>The researcher in this study also presents a practical application of the sustainable balanced score card in one of the Iraqi companies (the General Company for Rubber and Tire Industries) to evaluate the company's performance and to achieve the best results through the application of this technology. The most important conclusion reached by the researcher is that the sustainable balanced score card, when used to evaluate the performance of industrial companies, assesses both financial and non-financial imbalance. This is significant because most performance evaluation tools tend to focus primarily on the material aspects, often neglecting the non-material aspects.</p>

Keywords: Cost Management Tools, Balanced Score Card, Sustainable Balanced Score Card, Organizational Performance.

RESEARCH METHODOLOGY: First: the research problem

The problem of research into industrial companies is based on not giving a clear picture of the company's performance in the financial and non-financial aspects, which causes a lack of appreciation for its business being conducted according to developments in the modern era. Which provides a question for the research problem:

Is it possible to use the sustainable balanced score card to evaluate the organizational performance (financial and non-financial) in the General Company for Rubber and Tire Industries, given the insistence on remaining in the business market despite the developments and modern technology of the imported product?

Second: The goal of the research

The researcher believes that the main goal of using the sustainable balanced score card is to clarify the



possibility of using it as a tool for evaluating financial and non-financial performance and the extent of its impact on preventing the risk of future crises in industrial companies.

Third: The importance of research

The importance of the research stems from an attempt to apply the axes of the sustainable balanced score card to improve the efficiency and effectiveness of the management of industrial companies and thus develop their performance and an attempt to extrapolate the dangers of crises before they occur.

Fourth: Research hypothesis

The research stems from a basic hypothesis which states (the use of a sustainable balanced score card in evaluating the performance of industrial companies, which helps them identify the strengths and weaknesses of their performance in all financial and non-financial aspects, and also facilitates the implementation of other cost tools for reducing costs).

Fifth: Research methodology: -

In formulating the research, the researcher relied on the descriptive and analytical approach by referring to relevant academic and professional sources, as well as data from the research sample, the General Company for Rubber Industries and Tires.

Sixth: Temporal and spatial search

The researcher relied on data provided by the General Company for Rubber and Tire Industries for the year 2018, which is located in the Haidariyah district on the road between Najaf.

The first topic: The sustainable balanced grade card, the theoretical framework

Introduction

The balanced scorecard theory is based on the principle of building a community loyal to the products of the organization in question, in exchange for granting them certain privileges, such as the company's products being of high quality that satisfies the customer, or being of a low price that does not burden him financially. These features thus satisfy the

customer's needs and at the same time achieve the company's goals of obtaining appropriate revenues and high profits, as well as distinctive competitive positions that ensure survival in the markets and growth. This chapter will address the theoretical aspect of the traditional balanced score card and the sustainable balanced score card.

First: The concept and definition of balanced grades card

The idea of the balanced score card in 1992 was to fill the gap in the traditional model for measuring performance. It was based only on the basis of accounting measurement results (the traditional model), represented by stock profitability, return on investment, and other traditional indicators that give shaded results about improvement, development, and creativity activities in a competitive environment. The current balanced score card is the best management to make the organization's strategy understood by everyone, starting from the highest to the lowest level in the organizational structure, by representing this strategy with a set of performance measurement indicators. The balanced score card consists of four axes: the financial perspective, the customers' perspective, the internal operations perspective, and the growth and education perspective. Through these axes, the card provides a strategic direction that leads the organization's future performance and measures of operational performance to give a clearer picture of the organization's performance and the best way to reach the desired performance. The performance measures in this card are limited to financial performance measures only, but non-financial performance measures are also used.(Kaplan & Norton ,1992:71), an idea came to update this card by adding a fifth perspective, based on the societal environment perspective, that works to study the environmental aspect in business organizations.

The most important definitions of the balanced scorecard are:

Source	the definition
Garrison Noreen, 2000:464	It is a tool for measuring and evaluating performance in all companies that helps them integrate the disparate elements in the company's manufacturing programs to focus on redesigning operations, improving quality, and planning for the long term in accordance with the customer's vision and expectations.
Rivard, S., L. Raymond, & D. Verreault 2006:152	It is one of the models that presents various methods for managing companies to increase their returns by making decisions that take into account the results of each of the axes (financial, customers, operations, internal stages, and individual learning), and this analysis of the aforementioned axes depends on diagnosing and analyzing financial and non-financial performance measures according to the objectives. Short



	and long term.
Kaplan and Norton,2009: 78	It is a performance evaluation system and a strategic tool that helps senior management track the organization’s performance and provide financial and non-financial measures within a framework that links the five dimensions (the financial dimension, the customer dimension, the internal operations dimension, and the learning and growth dimension).
Horngren&Other,2015:472	It is a broad range of five perspectives that reflect the balanced score card's important advantages through the integration of financial and non-financial measures that provide information about the future of the economic unit.

Second: The importance of a sustainable, balanced grade card

The importance of a sustainable balanced score card can be summarized as follows: (Lipe & Salterio, 2000, P: 198).

- 1- It measures the most important aspects and activities in the company that provide management with the necessary capacity and achievement of basic goals.
- 2- It reflects a comprehensive understanding and awareness of the causes of successful performance to achieve the basic goals, and it also presents both performance and its drivers.
- 3- They complement traditional (financial) performance measures and direct management’s focus on all businesses in a way that helps ensure the actual ongoing operational performance in line with the long-term strategy.
- 4- The financial metrics remain in the sustainable balanced scorecard as an important summary of the management’s work performance and at the same time shed light on a more general, interactive and interconnected set of metrics between the customer, internal processes and employees of the system’s performance to achieve long-term financial success.
- 5- A sustainable, balanced scorecard is the cornerstone of the company’s current and future success, unlike measures that indicate what has happened in the past period.

Third: The benefits of a sustainable balanced grades card

The benefits of a sustainable balanced grade card can be summarized in four points (Dury, 2018: 579).

- 1- Clarifying and translating the vision and strategy.
- 2- Linking and communicating strategic objectives with their associated procedures.
- 3- Develop a plan and define strategic objectives.
- 4- Increasing the effectiveness of the feedback and learning strategy.

Fourth: Components of a sustainable balanced grades card

The Sustainable Balanced Scorecard consists of five basic pillars or integrated perspectives that interact with each other and mutually through the objectives and measures it contains that lead to achieving and implementing the economic unit’s strategy in a balanced manner and based on financial and non-financial indicators to ensure that strategic performance is tracked and evaluated on the right track. (Kaplan & Norton, 1992:72).

The circumstances and strategy of the economic unit also determine the possibility of adding one or more perspectives to the previous perspectives. In some units, when the community performance and existing environmental performance are an essential part of the unit’s strategy, then the goals and standards for that perspective will become an integral part of the balanced grade card in that unit, and accordingly, a perspective will be added. Fifthly, the balanced grading technique refers to the societal environment perspective for the purpose of expanding its role in performance evaluation. (Lipe & Salterio, 2000, P: 203). These perspectives will be displayed as follows:

1 - Financial perspective:

The financial point of view has been criticized for focusing on past events in addition to dividing economic operations into sections (Otley, 1999:367), but on the other hand, it is not possible to show the results of operations without the presence of financial measures, as one study showed that 49% of units Economic, as it believes that financial metrics are more important than other metrics and for this reason, the financial perspective directs the focus on financial metrics and goals (Niven, 2002:352).

2- Customer perspective:

In the customer perspective, the customer, the market, and the field of the economic unit that will compete are first identified and defined, and then the goals and performance standards are defined in order to evaluate the performance of the economic unit that performs the activities in itself. This will certainly affect



the success of the method of choosing performance standards that can support the goals of the financial perspective. (Walker, 2003: 326 Macadam).

3- Internal operations perspective:

In this perspective, managers determine the method of internal functions that must be used to provide improvement and achieve mastery. In this method, the economic unit establishes some values that will attract and retain the attention of customers in the target markets, in addition to answering the financial profit expectations of shareholders. For this reason, the standards in the perspective of internal operations such as productivity, process time, quality, cost, new product launch, and focus on internal operations functions. Which are the most effective in achieving customer or customer satisfaction and financial goals, and the internal operations perspective presents two basic differences between traditional systems and the balanced scorecard in performance drivers (Ayvaz & Pehlivanli, 2011:148).

The first difference: - is that modern methods give correction to standards based on time, cost and quality. Therefore, the balanced score card leads the economic unit to identify new methods and activities in order to reach financial goals and customers.

The second difference: It includes a process of renewal from the perspective of internal operations. Therefore, the economic unit can search for an increase in new people and the emergence of new needs. Therefore, the economic unit can produce new products in order to meet these new needs.

4- Learning and growth perspective: -

It is the fourth perspective in the balanced scorecard, as it focuses on identifying the critical factors for the success of the economic unit in light of its technologies and capability at the present time, because intense competition requires continuous improvement in order to achieve the required value to customers (Brewer, et.al, 2019:482).

5- Community environment perspective:-

Lipe & Salterio (2000, P: 203) added a fifth perspective to the balanced scorecard, which is the perspective of the community environment, and that the community's environmental performance forms part of the economic unit's strategy. Therefore, it must prepare special reports for this through which the extent to which the economic unit serves the community can be demonstrated. It is necessary to direct managers' attention to improving social performance, and they must be sincere in assuming their responsibilities towards this performance. The economic unit's fulfillment of its obligations towards

society helps in achieving its goals, and adding this perspective to the balanced scorecard was for two main reasons, which are as follows:

A- Community performance and environmental performance constitute an essential part of the economic unit's strategy at the present time, and therefore the goals and measures of this perspective are an integral part of the card.

B - Expanding the role of the balanced score card to carry out the process of evaluating the strategic performance of the economic unit in a manner that is appropriate to modern environmental variables.

Fifth: Steps for preparing a balanced, sustainable grade card.

He identified seven steps for enemies of sustainable balanced grades, which are as follows: (Leopoldi, 2004:4)

- 1- Conduct a comprehensive assessment of the organization's current situation according to the axes of the sustainable balanced scorecard.
- 2- Develop and map the strategy.
- 3- Setting goals and performance measures.
- 4- Developing initiatives.
- 5- Define and use automation.
- 6- Implementation sequence.
- 7- Implementation evaluation

According to the researcher's point of view, the person responsible for preparing the sustainable balanced scorecard is a team consisting of a management accountant and a number of financial accountants, with direct communication with senior management as well as the planning department in the organization.

Sixth: Characteristics of the sustainable balanced grades card:

A good balanced scorecard is characterized by a number of important characteristics that provide it credibility in the design process, including: (Valmohammadi & Sofiuabadi, 2015:177) (Drury, 2018:585)

- 1- Continuous improvement:.. The card is crucial for allocating resources, sound future planning, developing a culture of quality, continuous improvement activities, and organizational change.
- 2- Performance evaluation:.. It helps in evaluating strategic performance on the basis of strategy and competitiveness so that strategic plans are developed, performance is evaluated, and control effectiveness is improved by focusing on the ability of the economic unit to achieve customer, employee, and stakeholder satisfaction, as well as market leadership.



3- Motivation: It helps improve human resources management by encouraging employees based on their performance.

4- Comprehensiveness: Provide an overview of performance evaluation and explain how it is used to improve and provide significant value to the economic unit.

5- Reverse feeding: One of the most important tools of the balanced scorecard is the strategic map, which helps in the process of analyzing and changing the performance of economic units through its manager.

Summary of the research

It is clear from the previous review of the theoretical framework of the sustainable balanced scorecard, which is of great importance in the process of measuring the financial and non-financial aspects. As it is one of the cost management tools that evaluates the performance of organizations or companies, which is applied in the form of five axes that work in an integrated manner to evaluate the organization that helps senior management in taking the appropriate decisions. Organizational performance will be addressed in the second section.

The second topic: organizational performance, the theoretical framework

There are many interpretations of the term organizational performance evaluation, as it includes analysis of the company's performance around its goals and the purpose for which it was created. This includes analyzing real outputs or results, comparing them with the intended results, and strategic planners focus on organizational performance.

First: The concept of organizational performance

The term organizational performance is divided into two words: performance is the process or procedure of performance or a specific function or task. As for organizational, it is the characteristic of the organization, which is an organized group of individuals working together for a specific purpose. The term organizational performance is similar to the meaning of organizational effectiveness. Accordingly, organizational performance can be defined as the process through which an individual recognizes the performance of his tasks and the appropriate characteristics to perform the work successfully. (Tarja, Milna, Pauli, Dian, 2012:2)

It reviews the administrative work completed on the concept of performance from a financial perspective only, but it deals with past events and is insufficient in

order to create future value for business organizations through investment in customers, suppliers, employees, processes, innovation and technology. This is what was confirmed by the balanced score card that guarantees financial procedures with Past performance to measure future performance. It presents organizational performance from four axes (financial, customers, internal operations, education, and growth) (Kaplan, R. S., & Norton, 1996:7)

Likewise, some have explained that organizational performance is the performance that goes through three stages, the first of which begins (the seventies of the last century), as this stage witnessed a simple vision of performance and its analysis according to mechanical, production, and effectiveness standards. As for the second stage, which begins from (the seventies of the last century ending until the last decade). From it) as it moved towards creating value for shareholders and finally the third stage (from the last decade of the twentieth century to the present) attempts to estimate performance in all its complexities. Cappelletti., L. 2012:8)

The three integrated dimensions of performance, which are represented by economic performance, are measured by indicators such as the budget and tables of accounts, while social performance is achieved by the organization's ability to make its members effective and influential, and finally, societal performance, which is based on the extent to which the organization contributes to the development of its surroundings. (Centre des Jeunes Dirigeants (CJD), 2004:10)

Second: Organizational performance objectives

Some objectives have been identified that organizational performance can achieve: (Sanjar, Mary and Levin, M ,2012: 110).

1- Determining the responsibility of each part of the organization and determining its achievements, both negatively and positively, which generates competition between departments and raises the level of their performance, as well as determining the extent to which available resources are used in a rational manner that achieves a greater return at lower costs with good quality.

2- Creating a large information base used in drawing up balanced and motivated scientific policies and plans, in addition to giving a clear picture to senior management, which enables it to conduct a review.

3- Providing the best information that can be used in following up and developing the administrative, economic and financial requirements of various economic units, activating the oversight bodies on the



performance of their clients, and also increasing performance in banking organizations through the use of reliable equipment and improving and training subordinates.

4- Reducing the cost of resources through optimal use of them. Moreover, organizational performance is about achieving development goals and preserving capital from loss and erosion by increasing and maintaining profits.

Third: Characteristics of the performance evaluation process

The most important characteristics of the performance evaluation process are as follows: (Dobni, C Brooke, 2011: 240)

- 1- Performance evaluation is a pre-planned administrative process.
- 2- It is a positive process that does not seek to reveal flaws, but rather identifies the strengths that the individual seeks to achieve.
- 3- The evaluation process does not include the completion of duties, but rather the extent of the employee's commitment to work behaviors and the results that are achieved from commitment to these behaviors.
- 4- The performance evaluation process is continuous. It includes an endless process of setting goals, observing performance, and continuous feedback.
- 5- Clarity of the objectives of the performance evaluation process, which connect the employees' performance with the organizational objectives of the organization, which makes their performance results better.

Fourth: Organizational performance measures

There are a variety of metrics that can be relied upon to measure organizational performance, the most notable of which are the following: (Moke, E, 2012:19)

- 1- Financial metrics: These metrics are used to give a picture of organizational performance during the fiscal year and are useful when comparing previous reports over a long period of time.
- 2- Measures of shareholder value: That is, organizational performance reflects the amount of profits distributed to shareholders at the end of the year.
- 3- Senior management measures: Organizational performance is measured through the returns and profits achieved for senior management and owners.
- 4- Marketing measures: This measure is concerned with measuring organizational performance through

the organization's market share and the profitability it achieves through its sales volume.

5- Individual metrics: These metrics focus on the productivity of human resources versus the expenses incurred by the organization in the field of research, development, and training.

6- Composite measures: Sometimes called the balanced scorecard, which relies on a set of financial and non-financial indicators to measure organizational performance, focusing on the internal and external environments.

Fifth: Dimensions of organizational performance

The most important dimensions of organizational performance in government institutions can be included: NorthCraft & Neal, 1990:6.

- 1- Financial performance: This is the narrow concept of performance, as it is observed in the use of financial indicators such as profitability and growth.
- 2- Operational performance: This dimension adds an element of efficiency, which includes achieving the best use of available resources with the aim of obtaining returns. This dimension represents dealing with some operational indicators such as market share and providing a good product of high quality.
- 3- Operational effectiveness: This is the most comprehensive and broad concept in institutional performance that reflects the degree of the organization's breadth in achieving its goals.

Sixth: Components of organizational performance

The components of organizational performance are among the most important key indicators for the success and development of the performance of government organizations, and they are: Coca, 2014: 13)

- 1- Performance affecting the effectiveness of organizational performance.
- 2- Measuring the degree of quality of actual performance compared to what was planned.
- 3- Comparing actual performance with approved standards and taking the necessary measures to improve and develop performance.

The third topic: the practical aspect

First: A historical overview of the research sample

The General Company for Rubber Industries and Tires is one of the companies affiliated with the Ministry of Industry and Minerals, which is located in the Haidariya district on the road between Najaf and



Karbala, 160 kilometers south of Baghdad. It was established according to the certificate of incorporation numbered (58) on 12/31/1997 based on the provisions of Article (6).) of the Companies Law No. (22) of 1997 (amended).

In 2015, the General Company for Tire Manufacturing in Najaf was merged with the General Company for Rubber Industries in Diwaniyah into one company under the name (General Company for Rubber Industries and Tires), according to Administrative Order No. 2946 of 9/14/2015, attached to Ministerial Order No. 411/ 24/33832 on 8/6/2015.

Second: Applying the sustainable balanced grades card to the research sample

The sustainable balanced score card is applied to the research sample, the General Company for Rubber and Tire Industries, according to the five perspectives and calculation methods as known according to mathematical equations. Evaluation grades were determined for the company for each perspective in general and the process in particular, and the following table shows the adoption of indicators for the five perspectives for the year 2018:

Perspective	Measurement	Relative weight	Approved percentage of distribution %	Achieved indicator	Degree achieved
Financial	Return on investment	5	More than 15		
		4	14-10		
		3	10 -6		
		2	6 – 2		
		1	Less than 2	%1.21	1
	Return on revenue	6	More than 10		
		5	9- 7		
		4	7 – 5	% 6	4
		3	5 – 3		
		2	3- 1		
		1	Less than 1		
	Sales revenue growth	6	More than 50		
		5	50- 45	%49.3	5
		4	45 – 40		
		3	40 – 30		
		2	30 – 10		
		1	Less than 1		
	Return on equity	3	15- 10	% 10.21	3
		2	10- 5		
		1	Less than 5		
	Sales profitability	3	15 -10		
		2	10- 5	% 9.89	2
		1	Less than 5		
	Quick ratio	8	More than 100		
		7	100- 80	% 82.59	7
		6	80 – 60		
		5	60 – 50		
		4	50- 40		
3		40 – 30			
2		30- 20			
1		Less than 20			
Total value added	8	More than 60	% 61.6	8	
	7	60 -50			



Perspective	Measurement	Relative weight	Approved percentage of distribution %	Achieved indicator	Degree achieved	
		6	50- 40			
		5	40 – 30			
		4	30 – 20			
		3	20 – 10			
		2	10- 5			
		1	Less than 5			
	Ratio of control costs to quality costs	7	More than 70	%89.9	7	
		6	60- 50			
		5	50- 40			
		4	40 – 30			
		3	30- 20			
		2	20- 10			
		1	Less than 10			
Total financial perspective		46			37	
Customer perspective	Maintaining the customer	6	More than 50			
		5	40 -50			
		4	30 -40			
		3	20 -30			
		2	10 -20			
			1	Less than 10	(92.2%)	1
	Quality of manufacture	4	More than 10			
		3	6 -10			
		2	2 -6			
		1	Less than 2	0.69%	1	
	Quality after-sales services	3	More than 5			
		2	5- 3	%3.4	2	
1		Less than 3				
Total customer perspective		13			4	
An internal processes perspective on worker productivity	Worker productivity	3	More than 100	117 %	3	
		2	50 -100			
		1	Less than 50			
	Total productivity	3	More than 100	105 %	3	
		2	50 -100			
		1	Less than 50			
	Energy exploitation	3	More than 20			
		2	10 – 20	12.1 %	2	
		1	Less than 10			
	Costs of quality inspection of production stages	3	More than 20			
2		10 – 20	13.61 %	2		
1		Less than 10				
Total internal operations perspective		12			10	
	Retaining employees	2	More than 2			
		1	Less than 2	0.31 %	1	
	Improving employees ability	2	More than 2	10.22 %	2	
		1	Less than 2			
		2	More than 5	10.48 %	2	



Perspective	Measurement	Relative weight	Approved percentage of distribution %	Achieved indicator	Degree achieved
Learning and growth perspective	innovation and creativity	1	Less than 5		
	Percentage of participants in training courses	2	More than 10	10.19 %	2
		1	Less than 10		
	Incentive rewards and incentives	3	More than 100		
		2	50 – 100	79.13 %	2
		1	Less than 50		
	Growth in the amounts spent on benefits and services granted to employees	3	More than 10		
		2	5 – 10	7.45 %	2
1		Less than 5			
Total internal operations perspective		14			11
The societal environment perspective: incentive rewards	Transporting workers	3	10-6		
		2	6-2	%2.5	2
		1	Less than 2		
	Contribution and subsidies	2	10 – 5		
		1	Less than 5	%3.22	1
	Building and facility maintenance	2	10 – 5	%6.30	2
		1	Less than 5		
	Maintenance of machines and equipment	2	10 – 5	%5.2	2
		1	Less than 5		
	Maintenance of transportation means	2	10 – 5	%7.36	2
		1	Less than 5		
	Total environmental perspective		15		

Perspectives of the balanced scorecard according to its five perspectives

1- Financial perspective			
Objectives	Measurements	Indicator	Degree
Profitability	Return on investment	% 1.21	1
	Return on revenue	% 6	4
	Sales growth	% 49.3	5
	Return on equity	% 10.21	3
	Sales profitability	% 9.89	2
	Liquidity ratio	% 82.59	7
	Total value added	% 61.6	8
Reduce costs	Ratio of control costs to quality costs	% 89.9	7
total	46		37

2- Customer perspective			
Objectives	Measurements	Indicator	Degree
	Maintaining the	(% 92.2)	1



Customer satisfaction	customer		
	Quality of manufacture	% 0.69	1
Improving company quality	Quality after-sales services	% 3.4	2
total	13		4

3 - Internal operations perspective			
Objectives	Measurements	Indicator	Degree
Improve productivity	Total productivity	% 109	3
	Worker productivity	% 117	3
	Energy exploitation	% 12.1	2
Improving the quality of operations	Costs of quality inspection of production stages	% 13.61	2
total	12		10

4 - Learning and growth perspective			
Objectives	Measurements	Indicator	Degree
Improving employees' ability	Retaining employees	% 0.31	1
	Improving employees' ability innovation and creativity	% 10.22	2
		% 10.48	2
	Percentage of participants in training courses	% 10.19	2
	Incentives	% 79.13	2
	Growth in the amounts spent on benefits and services granted to employees	% 7.45	2
total	14		11

5- Community environment perspective			
Objectives	Measurements	Indicator	Degree
Support employees	Incentive rewards	%2.5	2
	Transporting workers	%3.22	1
	Contribution and subsidies	%6.30	2
	Electricity maintenance	%5.2	2
	Building and facility maintenance	7.36	2
	Maintenance of machines and equipment	%1.6	1
	Maintenance of transportation means	%8.45	2
total	15		12

Sustainable balanced score card summary

Perspective (1)	overall score(2)	2 The degree obtained by the company (3)	Appreciation 3 /2*100
Financial	46	37	% 80.4
the customer	13	4	% 30.7
Internal operations	12	10	% 83.33
Learning and growth	14	11	% 78.5
Social and environmental	15	12	%80
the total	100	74	%74

It is noted from the table above that the General Company for Rubber Industries and Tires has a major

role in implementing the balanced scorecard policy through the percentages it obtained in the estimates.



The environmental perspective achieved an estimate of 87.5%, followed by the internal operations view with an estimate of 83.33%, and the financial perspective comes with an estimate of 80.4%. The social and environmental perspective scored 80%, and the learning and growth perspective scored 78.5%. Likewise, the customer perspective came in at 30.7% in the end because the company relies in its policy on market policy and does not take the customer and his loyalty as a basis on the one hand, and on the other hand the company's policy supports the environmental perspective, and this is what was added to the perspectives. The main form of the balanced scorecard.

Accordingly, the research hypothesis was accepted, which states: "Using a sustainable balanced score card in evaluating the performance of industrial companies helps them identify the strengths and weaknesses of their performance in all financial and non-financial aspects."

THE FOURTH TOPIC: CONCLUSIONS AND RECOMMENDATIONS FIRST : CONCLUSIONS

1- The balanced score card is an important and effective tool for evaluating organizational performance through its reliance on financial and non-financial measures within its five perspectives, providing a comprehensive overview covering all aspects of organizational performance to identify its strengths and weaknesses and helping economic units direct their future performance in accordance with achieving their strategic goals.

2- The Balanced Score Card (BSC) is one of the cost management tools that the economic unit should adopt in the decision-making process. It requires the economic unit to have such tools, especially in light of the competition, commercial climate, and ongoing competition.

3- The Balanced Score Card (BSC) is very important in the process of stating the environmental impact of the economic unit by applying the fifth scale to the sum of the previous perspectives of the card.

4- When the economic unit applies the Balanced Score Card (BSC), it should carefully analyze each work process and should set appropriate work standards for the critical success factors of the endoscopes referred to in the theoretical aspect.

5- Before starting to apply and implement the Balanced Score Card (BSC), a data infrastructure must be created that helps in its application and that

determines aspects of evaluation of the performance of industrial companies.

SECOND : RECOMMENDATIONS

1- The necessity of conducting evaluations and improving organizational performance using cost management tools that have proven their ability and superiority in this field, because these techniques have the ability to indicate the strengths and weaknesses in the organizational performance of economic units, which help them grow, and achieve a sustainable competitive advantage for the General Company for Rubber Industries. And tires.

2- The necessity of conducting improvement processes for weaknesses in organizational performance through the use of a balanced score card that works to provide radical solutions to any shortcomings in performance, as well as improving its strengths and weaknesses to make the reality of performance the best possible.

3- Supporting the balanced score card by the factory management and educating workers with this technology and encouraging them to respond to its application to improve organizational performance in a way that contributes to achieving the company's organizational goals and vision in all aspects.

4- Before the Balanced Scorecard (BSC) is put into practice, its infrastructure should be organized with other important decision support processes in order to implement and operate it correctly.

5- It is necessary for the application of the performance evaluation system with the balanced score card to be correct and based on scientific foundations to understand all its aspects, and for the performance evaluation process to be based on certain foundations to know the extent to which the set goals have been achieved.

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