

**Application of Balance Scorecard for Assessing and
Improving School Teacher's Performance: A study in a
Public School in Al Ain**

تطبيق بطاقة الأداء المتوازن لتقييم وتحسين أداء معلم المدرسة: دراسة في مدرسة
عامة في العين

by

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of the requirements for the degree of
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Abstract in English

The balanced scorecard is a performance management tool to assess the performance of the teacher by considering four different aspects. The schools in Al Ain are evaluating the performance of the teachers by analysing financial, customers, child development growth and staff improvement as these factors encourage the teachers to engage in their work and perform at their level best. The research was conducted with aim to evaluate the implication of balanced scorecard in the schools to analyze the performance of the teacher. For the study research has used both qualitative and quantitative approach to derive the result. From the analysis it has been found that the balanced scorecard is being implemented in the schools of Al Ain. The findings also revealed that balanced scorecard is an effective tool because it does not improve teacher's performance but also the performance of the schools. The study concluded that balanced scorecard is the best tool that should be adopted by the school teachers and school heads to increase self-awareness and improve teaching quality. The findings can be implied by the schools head in order to enhance the performance of the teachers. It will help the teachers to increase self-awareness and will assist the school heads to build confidence and morale among the teachers, which is falling due to mismanagement and traditional style of teaching.

الملخص باللغة العربية

بطاقة الأداء المتوازنة هي أداة لإدارة الأداء لتقييم أداء المعلم من خلال النظر في أربعة جوانب مختلفة. تقوم المدارس في العين بتقييم أداء المعلمين من خلال تحليل المالية والعملاء ونمو الطفل وتحسين قدرات الموظفين حيث أن هذه العوامل تشجع المعلمين على الانخراط في عملهم والأداء في مستواهم الأفضل. وقد أجري هذا البحث بهدف تقييم أثر بطاقة الأداء المتوازن في المدارس لتحليل أداء المعلم. وقد استخدم البحث النهج الكمي والنوعي لاستخلاص النتيجة. وتبين من التحليل أن بطاقة الأداء المتوازنة يتم تنفيذها في مدارس العين، وهي أداة فعالة لأنها لا تؤدي فقط إلى تحسين أداء المعلم ولكن أيضاً تحسن من أداء المدارس. وخلصت الدراسة إلى أن بطاقة الأداء المتوازنة هي أفضل أداة ينبغي أن يعتمد عليها مدرسو المدارس ورؤساء المدارس لزيادة الوعي الذاتي وتحسين جوده التعليم. ويمكن أن تكون النتائج ضمنية من قبل رئيس المدارس من أجل تعزيز أداء المعلمين، أيضاً سيساعد المعلمين علي زيادة الوعي الذاتي وكذلك سيساعد رؤساء المدارس على بناء الثقة والروح المعنوية بين المعلمين، وهو ما يسقط وهو ما يسقط بسبب سوء الإدارة والأسلوب التقليدي للتدريس.

Dedication

This research is dedicated to my family, especially my parents, who encourage me and pray for my success and honour. Also, to my mentor to support me in every step of completing the work.

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I would like to thank my supervisor, Dr Solomon Arulraj David, for the continuous guidance and assistance by resolving all my queries while completing the research. I also thank you for the opportunity that has been provided to me in doing the research. I would also express my sincere gratitude towards my family and friends who supported me and encourage me in the completion of my research work. At last, I would like to thank all those who have helped me both directly and indirectly in this research project.

Table of Contents

Table of Contents.....	I
List of Figures.....	IV
List of Tables	V
List of Acronyms.....	VI
Chapter 1: Introduction	1
1.1 Introduction to the Topic.....	1
1.2 Background of the Study.....	1
1.3 Research Aim	2
1.4 Research Questions	3
1.5 Problem Statement.....	3
1.6 Research Significance.....	4
1.7 Structure of the Study.....	5
1.8 Chapter Summary	5
2 Chapter 2: Literature Review	7
2.1 Introduction	7
2.2 Conceptual Analysis	7
2.2.1 Balance Scorecard.....	7
2.3 Balance Scorecard and its Uses in Schools	9
2.3.1 Teachers Performance and Balance Scorecard.....	10
2.3.2 Role of Balanced Scorecard in Improving School Teacher's Performance	10
2.4 Theoretical Framework.....	12
2.4.1 Performance Management Theory of Action	12
2.4.2 Capacity Building Theory of Action	13
2.4.3 Curriculum Theories.....	14
2.4.3.1 <i>Structure Oriented Theories</i>	14
2.4.4 Value-oriented Theories	14
2.4.5 Content-oriented Theories	15
2.4.6 Knowledge Centred.....	15
2.4.7 Society oriented Curriculum	16
2.4.8 Process-oriented Theories	16
2.5 Balanced Scorecard and Employee Performance	16
2.5.1 Goal Alignment	18
2.5.2 Behavioural Alignment.....	18
2.6 Challenges of Implementing a Balanced Score Card	18

2.7	Teaching Quality in High Schools in the UAE	20
2.8	Tutorial Strategies for Enhancing the Teachers' Performance	21
2.9	Research Gap	22
2.10	Chapter Summary	23
2.11	Table of Studies.....	23
3	Chapter 3: Research Methods	29
3.1	Introduction	29
3.2	Research Philosophy	29
3.3	Research Approach	30
3.4	Research Design	31
3.5	Research Method.....	32
3.6	Data Collection Plan.....	32
3.6.1	Instruments.....	33
3.7	Sampling Size and Sampling Technique	33
3.8	Data Analysis Plan	34
3.9	Ethical Consideration	34
3.10	Other Research Consideration.....	35
3.11	Summary	35
4	Chapter 4: Data Analysis	37
4.1	Introduction	37
4.2	Balanced Scorecard.....	37
4.2.1	A Cumulative Score of BSC.....	37
4.3	Graphical Representation	43
4.3.1	Financial Cumulative	44
4.3.2	Customer Cumulative Score.....	45
4.3.3	Child Development Growth Cumulative	46
4.3.4	Staff Improvement Cumulative.....	47
4.4	Comprehensive BSC Score	48
4.5	Key Findings from Quantitative Data	49
4.6	Interview Analysis	50
4.6.1	Reviewing Teachers Performance and Its Importance in School.....	50
4.6.2	Performance Management and Effectiveness of the Performance Management System	50
4.6.3	Benefits of Performance Management and Balanced Scorecard	51
4.6.4	Frequency of Analyzing Teacher's Performance and Issues Regarding Performance Management.....	51

4.6.5	Training to Use Performance Management Tool.....	52
4.6.6	Improvement in Work Practices and Internal Processes Through The Balanced Scorecard	52
4.6.7	Comparison between Balanced Scorecard and Traditional Performance Management Tool	53
4.6.8	Applications of Balanced Scorecard to Policy Formulation	53
4.6.9	Lack of the Implementation of the Balanced Scorecard in Public School	54
4.6.10	Utilizing Response from Parents and Students to Review Performance	54
4.6.11	Fundamental Problem and Challenges in Implementing the Balanced Scorecard.....	54
4.6.12	Application of Performance Management when no Rewards are Provided	55
4.6.13	Opinion Regarding School and Balanced Scorecard	55
4.7	Key Findings From the Interview Analysis	56
4.8	Findings in Light with Literature	56
4.9	Triangulation of the Findings	61
5	Chapter 5: Conclusion	62
5.1	Summary	62
5.2	Major Findings	62
5.3	Recommendation.....	64
5.4	Implications.....	65
5.5	Research Limitation	65
5.6	Areas for Future Studies	66
5.7	Conclusion.....	67
6	References	69
7	Appendices.....	76
7.1	Letter of Consent	76
8	Permission Letter from School.....	77
8.1	Interview Questions.....	78
8.1.1	Transcript of Interview.....	79
8.2	Balanced Scorecard.....	83
8.2.1	Transcript of balanced scorecard.....	84

List of Figures

Figure 1: The Balanced Scorecard	12
Figure 2: Financial Cumulative	44
Figure 3: Balanced Scorecard Customers Cumulative	45
Figure 4: Child Development Growth Cumulative.....	46
Figure 5: Staff Improvement Cumulative	47
Figure 6: Comprehensive BSC	49

List of Tables

Table 1: Table of Studies	23
Table 2: Balanced Scorecard of School with Scores	38
Table 3: Cumulative Score of BSC.....	40
Table 4: Financial Cumulative.....	44
Table 5: Customer Cumulative Score	45
Table 6: Child Development Growth Cumulative	46
Table 7: Staff Improvement Cumulative	47
Table 8: Comprehensive BSC.....	48

List of Acronyms

Acronyms	Full forms
UAE	United Arab Emirates
BSC	Balance Scorecard
TBSC	Teaching Balance Scorecard
AHG	Academic Hospitalist Groups
SPSS	The Software Package of Social Sciences
KPIs	Key Performance Indicators

Chapter 1: Introduction

1.1 Introduction to the Topic

The schools in the UAE have the primary goal to promote education and provide most excellent educational quality to the students. The teacher's commitment to the quality of education contrasts according to the institutions because the institutes examine faculty performance in different ways. To evaluate the performance of faculty members based on the teaching portfolio or student rating system, the tactic of the balanced scorecard was introduced by Kaplan and Norton (Kaplan and Norton, 2015). Though it was designed for the performance measurement. Afterwards, it turned into the core management system. Though the BSC has achieved considerable success in the business world. But, in an academic context, it is just used for evaluating the faculty performance in the institution. To make it more productive for faculty evaluation, Kaplan and Norton BSC design is modified. A new alternative, the Teaching Balance Scorecard (TBSC) is introduced. TBSC contain more practical instruments for the teacher to be evaluated independently of students rating. (Hughes & Pate, 2012).

1.2 Background of the Study

The organisation should take steps to maintain their positions with the inventions, technologies, and changes introduce by ages. Because of the engineering innovations and competitive surroundings, it is hard for companies to adopt technologies. Present-day, with the accompanying shifts, innovative entities that can keep their moves quick have the potential to keep their appearance visible. Ongoing betterment is essential to organisation-related survival. Discovering new technologies and engineering changes will never be enough to survive. The idea people get more advantage without hurting them is dependent on setting up and efficient performance management and evaluation. It will be possible to create active performance management and evaluation system through a complex structure of organisation where continuous feedback is given. Because of ongoing development, companies need to incorporate

new processes and approaches which are beneficial to the period rather than previous standard control of result and evaluation. Managers found that if they don't reform their program of leadership or start searching and implementing new quality evaluation methods, they could stay out of the process. The concepts of performance appraisal that are losing their meaning and getting more prominence in this process. The innovation can be described shortly as a shift from a conventional theory of leadership aimed at the maximum performance and maximum profit with the minimum loss to the theory of leadership aimed at organizing the future.

Kaplan and Norton conducted a study called "Quality Measurement in Future Organisation," which is focused on dilemmatic financial managements that assist in taking Short-lived decisions and on minimum investments in non-material resources such as process change and personal skills enhancement. As a product of the results they derived from this study, they consistently used the balanced scorecard method. Kaplan and Norton use a standardized scorecard to provide innovating managerial systems and viewpoints, which is used to turn policy for change into realistic topics. Future-oriented management presented the concept of a balanced scorecard put forward in 1992. Organisations taking advantage of this strength incorporate their current benchmark for gaining profit with the program of leadership.

Balanced scorecard described the organisation's vision and plan for the upcoming day and concentrate on the desired results and balance between investors ' interests, financial governance, internal proceeding, organisational skills. The components of this prospect are specified to demonstrate the impact of one item to another.

1.3 Research Aim

The study aims to determine the issue for degradation of teaching quality in high schools as there is a different factor that influences the teachers performing abilities. Therefore, this study aims to focus on implementing tutorial strategies for enhancing the teachers' performance

The following are the objectives of the research:

- To identify the strategies with which teachers' performance could be enhanced
- To view different theories regarding the strategies to enhance and improve teachers' performance
- To know the impact of applying BSC for improving the performance of teachers
- To seeks the application of performance management

1.4 Research Questions

The main question of the research is as follows:

- How can the application of BSC be used to enhance and improve teachers' performance?

The sub-questions are:

- What are the different measures developed by the Ministry of Education regarding the assessment of teacher's performances and the scorecard assessment in identifying the potential of teachers towards their performing abilities?
- What are the ways through which the performance level of teachers can be enhanced?

1.5 Problem Statement

The evaluation of faculty through students' feedback does not seem to be perfect as the student can be biased sometimes with the teachers. If the teacher delivers accurate knowledge with practical examples, but any student does not study actively and get lower marks, then he will automatically give negative feedback for that faculty (Cheon and Reeve, 2015). Though, that teacher gives his complete dedication to his profession (Chavan, 2017). This way, evaluation cannot be perceived as authentic (Soklevski, 2014). Secondly, many of the students, their parents, officials, and others are stressing over that they pay above then the lip service for this particular assurance, that the dedication of faculty with his performance will be assessed extremely and practically (William, 2017). Before, there was no proper method to identify the

school teacher's performance, but, later, the BSC was designed. Now the performance and dedication of faculty to their profession can be assessed with this tool. Now, it must need to be answered that what are other different and perfect ways then BSC to examine the school faculty performance (Quesado, 2018). Another thing that needs to be considered is that up to what extent, the balanced scorecard gives exact results in evaluating the performance of the faculty (Georgiev, 2017).

1.6 Research Significance

The significance of this research can be observed in the larger domain. As the number of institutions and schools is increasing with every passing day, the young students who complete their education sometimes tend to become teachers in the schools as their passion rather than working for a firm (Berlandi, 2018). Similarly, the number of young faculty members increases and simultaneously their need for assessment as well (Georgiev, 2017). This study will help those new faculty members and the other experienced teachers in the assessment. This study will be helpful for the teachers at the university level, schools, and the facilitators of specific certification schools.

At the same time, the effectiveness of the BSC will also examine that up to what extent it gives authentic results. As it was originally designed for the corporate world, but later, it began to be used for faculty as well (Quesado, 2018). Additionally, the findings for the investigation of the modified balance scorecard will be extensively useful for future faculty members who are willing to enter the profession, and they will be able to increase their efficiency and dedication to the profession further (Chavan, 2017). Moreover, it can provide assistance to future researches who would like to research the usefulness of BSC further (Akkermans and Van Oorschot, 2018).

1.7 Structure of the Study

Chapter one: Introduction: along with the objective of research and its background, chapter one is designed, which is mainly written to introduce the topic that is being selected. Additionally, this chapter contains the research question, which is the most important part of the whole research. The base of the proposed study is mentioned in this chapter, along with the problem statement.

Chapter two: Review of Literature: the sources of secondary data like research articles, websites, research journals, official websites, magazines of organisations, and other sources are discussed in the following chapter. This chapter also contains findings of the researches conducted by other scholars, along with their theories and their implementations. Further, the current study is supported by evidence from secondary research.

Chapter 3: Research Methodology: this chapter mention the methods that will be used in the research. It tells about the data collection methods by using the approach and using the primary and secondary data. It also discusses research instruments, and ethical considerations are also mentioned here.

Chapter 4: Data Analysis: this chapter finalizing the study by analyzing the data through different software. It discusses the data representation, graphical illustration, and statistical tests that are done in this chapter. Further, findings are analyzed with the help of literature reviews.

Chapter 5: Conclusion and Recommendations: this chapter summarises the efforts done by the researcher for this study. This chapter concludes the results. Moreover, it recommends future researchers.

1.8 Chapter Summary

This projected research is conducted to identify the impact of scorecard assessment on teaching faculties of high public schools because the academic educational quality of the schools and

higher education institutions is decreasing by the time. The performance evaluation is not done right through the proper channel, which causes a decrease in quality standards of education and teachers committed to their profession. This research discusses the well-known method which is used to evaluate the quality of the performance of public higher-school's faculty members. The discussed Balanced Scorecard method was basically designed for the business world, but later it uses was justified to evaluate teachers' performance as well. The usefulness of BSC is assessed in the following research that to what extent it accurately justifies the return of school teachers.

2 Chapter 2: Literature Review

2.1 Introduction

This research is conducted to know the assessment quality of balance scorecard for the faculty members of public schools in Al-Ain UAE. As this is the alarming situation that the equality of academic education is decreasing with every passing day and it must be taken into strict consideration because the base of primary school must be solid to further continue with higher studies. For this purpose, the teaching quality of schooling faculty must be examined through the balanced scorecard method to evaluate their efforts into the profession with best possible way and further improve it if there is any lacking found.

2.2 Conceptual Analysis

2.2.1 Balance Scorecard

In the view of Salem, Hasnan & Osman (2012) balance scorecard (BSC) approach has been presented by Dr Robert Kaplan (accounting academic) and Dr David Norton (business executive and theorist) in 1992. A balanced scorecard is a system used in strategic planning and management by the organisations. It helps in communicating the goals, lining up day to day tasks, measuring the performance, monitoring strategic targets and arranging the products and services. The system connects the strategic elements like long term goals, short term strategies, fundamental business values and focuses on strategic areas with the operational elements objectives, performance indicator, targets and the capabilities required to reach the target.

A balanced scorecard is essential to create a link between the strategic management and performance measures and further helps in improving performance and achieving goals. According to balance scorecard, performance can be measured in four ways. Financial, internal process, customers and growth, and learning measures are included to evaluate the performance of the strategic plan. Each of the four elements gives insights about the activities and helps in

making adjustments to the program whenever needed. It also helps in balancing the outcomes through performance measures as well as objective and subjective measures. The balanced scorecard system emphasizes the financial dimension with the integration of other potential aspects which includes social and environmental issues.

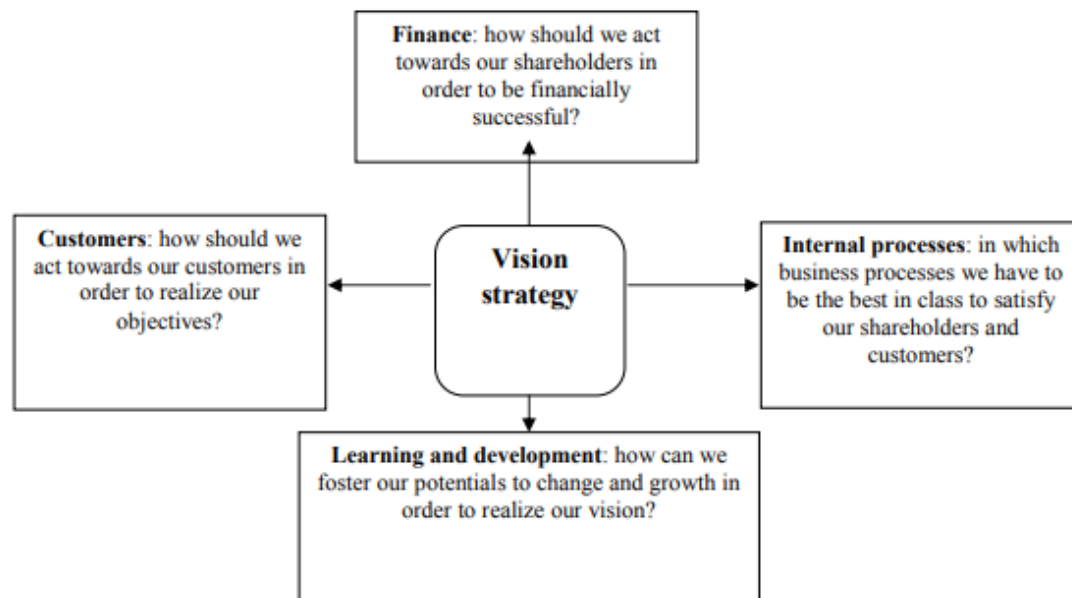


Figure 1: The Balanced Scorecard
Source: Kaplan and Norton (1996, P.9)

Figure 1: The Balanced Scorecard

According to Bernard Marr (2019), financial measures are one of the essential features of balanced scorecards. Top management and executives are interested in the economic feature because it tells about the financial condition and profit margins which are directly related to the goal of maximizing stakeholder value. This feature possesses more importance than others because it involves the return on assets and equities.

The other feature of BSC is to evaluate customer perception; it enables the companies to know how the customer's point of view perceives their company. Customer is the most influential stakeholders of the firm and firms cannot exist without them. Perception measurement is not an easy task and cannot be measured like financials because the performance indicators are not the same. It is usually measured through researches and survey and make recommendations

and feedback from the customers to identify the perceived value of the company in the mind of customers association.

It is necessary to evaluate the internal process because, without this, companies cannot prosper in the market. A balanced scorecard helps to identify business process and core competencies. It gives a detailed structure of what are factor needed by the firm to succeed in the market and how the company is performing those operations. This feature enables the evaluation of operational performance as well as whole organisational performance.

Learning is the key to the development of any organisation to avoid risks and constant improvement. Learning and growth are also included in a balanced scorecard. It helps to know how the company can manage new knowledge of the process and how it will contribute to the development. Companies having positive attitudes towards new ideas scored well.

2.3 Balance Scorecard and its Uses in Schools

The balanced scorecard can be used widely to evaluate the performance of professionals, workers, faculty of schools and universities, and on many other levels. This study is focused on the evaluation of the performance of public school faculty members situated in Al-Ain, so further discussion is continued on the school teacher's context. Though it is essential to evaluate the performance of public school teachers because schooling is the first step in receiving education, which is crucial to throughout life. Schooling is the base that must be very strong so that further education would be received at the same pace of quality. For the purpose of maintaining the best quality in providing education, it is necessary to continuously evaluate the performance of the faculty members and their dedication to the work. The evaluation through Balance score Card helps extensively in providing good outcomes that are accurate to the maximum level. It continuously keeps the school management aware of the teacher's performance. It provides assistance to know about which teacher needs supervision to maintain

his performance. The management becomes capable of working on those teachers and could take any required step to bring that teacher to the pace.

Correct evaluation of faculty members will help the nation as a whole in the long-term as their youngsters will get a sound education along with the practical and theoretical examples and brighter generation will be raised as teachers are the spiritual parents to their students.

2.3.1 Teachers Performance and Balance Scorecard

Teacher's performance must need to be evaluated by the time so that the parents who are sending their child to the school and are satisfied that their child is receiving a good education can be made aware. Basically, student's parents are the financers of the schools who pay to the institution in return for the education they provide to their children. They are always concerned about how well the education is offered to their child, and it is the responsibility of the school to make sure that the teachers are evaluated by the time and also share the overall performance with the parents. As a balanced scorecard is an efficient tool for this purpose, schools and the management must take the best advantage of it in assessing performances and come up with the proper solutions to fill the gaps in the dedication and performance at work.

2.3.2 Role of Balanced Scorecard in Improving School Teacher's Performance

Gündüzalp&Arabacı (2017) stated that for continuing the process of improving it is essential for the companies to evaluate performance due to competition in the markets and advancement of process, techniques and technology. For assessing the performance, it is necessary to build dynamic structures of organisations. Measuring performance includes assessment of an individual's activities, competencies and lacking. The purpose of a balanced scorecard is to evaluate performance and enable strong channels to communicate the information between employer and employee. Through a balanced scorecard approach, the efficient and effective assessment takes place and measure the performance. It is beneficial for employees and

organisations because effective interactions can easily explain the expectation of the employer and the improvement needed in the process.

A profitable business mostly uses balance scorecard, but it has also implemented in the educational sectors. Some changes have been made to the real balance scorecard model by considering the importance of mission because the previous one focus on the financial perspective, the school are a non-profit organisation which are mainly focused on education rather than generating profit. With many other benefits, balance scorecard helps in improving teacher's performance. The study highlights the improvement takes place in many ways such as engaging teachers into the short and long term actions improve the communications and results in a teacher's personal and professional development as well as the increase the productivity of the organisation. It provides a proper channel of communication between the top management and teachers and gives a direction to achieve goals, targets, and objectives. The clarity in the communication of objectives improves decision making and problem-solving. The balanced scorecard approach improves the standard of teaching because it is based on performance management and the modernized mechanism helps to improve the teacher's performance by evaluating the performance, gives a brief knowledge regarding the productivity and the level of teaching involvement of teacher. The system also helps to analyze the level of student learning, when the performance of students shared with the teachers, they are more inclined towards those methods which are more student engagement. The student learning shows the teacher's performance as well but not applicable to all scenarios.

Najjariet *al.* (2015) also concluded that BSC is essential for employee performance as it gives an overview of the potential strengths of employees and highlights the weakness and creates opportunities for betterment. The financial development of the firm helps in employee performance as it motivates the employee to take part in the organisation's well-being and the productivity of employee increases. The efficiency in the inside process of an organisation has

a significant impact on the employee's performance. Complex operations lead towards confusion, and simple and highlighted agendas are easy to follow. Technology advancement is also an important factor to increase the productivity of employees and engaging the technology with the operation impacts positively on the performance. Employee participation in the internal process results in good results. The learning of employees through training helps in growing employee performance as well as organisational performance. It can be said that scorecard has a positive impact on the performance of employees or teachers. Teachers are likely to work in an environment where there are chances of learning, development and betterment.

The study of Muriithi (2015) gives the weight to the role of balanced scorecard in employee performance. It indicates that BSC leads towards the expected action of an employee due to the integration of employer and employees feedback. A strong channel of communication helps to deal within a faster pace. It increases employee productivity, reduces time and cost occurs in the internal operations. The study of Subaidi&Mauludin (2017) defines another performance assessment technique that is 360 model it is used by some of the companies to give information to the customer about the criteria of judgment. It integrates all the feedbacks from the employers. It is a more reliable way of getting feedbacks as it includes feedback from all the stakeholders and highlighted the business if it happened from any of them. This is a more powerful tool for the self-assessment of employees and helps deeply than the balanced scorecard.

2.4 Theoretical Framework

2.4.1 Performance Management Theory of Action

The performance management theory of action emphasizes on the importance of educational background of teachers their scores and ranking in the class and their performance characteristics. This theory emphasizes on the effectiveness of teachers. The performance

management theory is used to manage the way of teaching effectively that every individual can seek the knowledge properly. The theory is used for the identification and distribution of qualified teachers in high poverty schools (Lin, 2012). The schools that are not performing well for the student's performance should be closed to improve the qualities of good teachers in well-performing schools.

This theory also stated that the social, cultural and the characteristics of students, teachers and the communities that interfere are the secondary things. This theory tells that the effectiveness of the teacher plays a vital role in the performance of a student. The reasoning mentioned in this theory is that if the cost and evaluation are given to the student achievement data, and if school authority is given the rights to hire or fire teachers and to close the low performing schools so the effectiveness of the teachers will increase and that will also improve the performance of the student.

2.4.2 Capacity Building Theory of Action

This theory emphasizes on the instructional capacity building and the use of the research teaching and the learning objectives of effective teaching. This theory gives importance to the classroom management skills, teachers understanding toward the students, making students to an understanding of the human behaviour, the ability to follow them to cope problems and their ability to understand the parent and to work with the way that improves the effectiveness of teaching (Hewett, 2018). This theory states that if these areas of understanding will be covered in a meaningful way, it will be easy to improve the performance of the student and the feedback of school will also grow in this way.

This theory suggests that if the school and district schools provide the support it will help in increasing the elements of effective teaching and this will directly help in improving the performance of the students, and the achievements of the school will also grow to a higher level. This theory mainly works on building the effectiveness in teaching to improve the

elements that affect the learning and performance of the students and the schools as well (Bucher, 2017). The professional standards of education should be focused to improve the overall teaching skills.

2.4.3 Curriculum Theories

Curriculum theory is defined as an academic discipline that is devoted to shaping and examining educational curricula.

2.4.3.1 *Structure Oriented Theories*

Structured oriented methods of the curriculum theory are that how the curriculum is concerned with its components and the interrelationships. This theory is used to describe how the curricular components interact with the educational environment. The structured oriented theory examines the questions that are linked together with the study program with the field of study. This theory operates the micro and macro value theories that explain the curricular activities at the global levels. The macro-level theories explain the larger element of the curricular activities, whereas the micro-level theories explain the elements that are used in the institutional levels.

The theory contained five principles from which the first one called world related. It is used to explain the relationships between the people things and events. The second principle is concept related, in which the organisation of the conceptual world is explained (Wild, 2018). The third principle is inquiry related, that is used in relation to the particular inquiry methods. The fourth one is learning related that is used to draw knowledge to make the decisions; the final principle is utilization related that is used to learn the contexts for usage. These sets of principle can be helpful in the development of the curriculum.

2.4.4 Value-oriented Theories

Value-oriented theories are primarily engaged in educational consciousness-raising, attempt to tell the educators the value issues that lie in between them. Sometimes they intended to act as

a critical one, and this can be called sometimes as critical theories. Value-oriented theories tend to identify the issues such as how a knowledge can help in liberation, how the school work on children to formulate the moral roles, in what ways does the school replicate in the power differentials in society and how do the decision of the leader affect the class or the school activities and in what ways does the school treatment reduce the conflicts occurring in the society. The value-oriented theory implicates upon the values and the ethical consideration and acts in a critical approach to solve the problem arising (Sonnentang, 2015). This theory is also called as the re-conceptualise because it argued for the need for re-conceptualizing.

2.4.5 Content-oriented Theories

This theory is concerned with specifying the sources that inflect the selection and organisation of the curriculum. This theory is classified in the different other theories as child-oriented theory. This theory emphasizes that the child had the centre for the beginning of the curriculum. The child is able to learn in a knowledgeable environment, and it seems to influence the values of nature and also learn the discipline in the proper way. The active education movement focuses on the feelings and the value of the child. The curriculum leaders are concerned to identify the teaching and focus on the learning activities of the children. In this theory, open education has been known as a child-centred theory.

2.4.6 Knowledge Centred

The knowledge centred theory approach is used to argue that the disciplines of knowledge should be taught to maintain control. The attention should be placed keenly on the expertise and the training in the sequence of manner (Buchner, 2017). The child grows in the social world, and the society also plays a role in their development but the purpose of curriculum in minor in developing the structure of the child.

2.4.7 Society oriented Curriculum

The community-oriented theory concise of the idea that an organisation must focus on taking the necessary steps that are important for the development of child behaviour.

2.4.8 Process-oriented Theories

Process-oriented theories are concerned with how the curriculum was developed over the past decades and how it should be developed in later times. Process-oriented methods focus on developing a particular set of skills and processes that helps to learn different languages. However, the researcher has emphasized that many confusions initiate between the developments processes of process-oriented theories. It is considered critical for many learners to write because it involves innovative, analytical, and in-depth planning process for exhibiting successful results. The process theory takes a good time process for polishing the skills and attributes of learners. However, by investing a good time in learning, the individual will become a good writer. Process-oriented theory enables the writer to focus on the skills and abilities that polishes and enhances the overall interpersonal skills (Edward, 2016). However, the model does not focus on implicating the planning process of the learning outcome. The planning process should work on an excellent pace to enable the learners to enhance their time management skills. The planning process was carried out by selecting different strategies and generating alternatives to implement the curriculum properly.

2.5 Balanced Scorecard and Employee Performance

A balanced scorecard is a method that is used to identify and improve the internal functions of a business. It also works to improve external outcomes. It is generally used to provide feedback for the organisations (Prochnik, 2016). The balanced scorecard is used now a day's widely by the private sectors, government sectors and many business and industrial organisations.

The balanced scorecard works to provide management with all the relevant set of information that is helpful for the organisation. Balance scorecard is the most widely used method to

measure the performance and help employee's development within the company. The balanced scorecard approach to the measurement of the performance and its focus on the four main perspectives of the performance (Soklevski, 2014). These four perspectives are Customer, internal, innovation and learning, and financial. The balanced scorecard helps to employ development because it measures the regular performance. Moreover, it gives the targets to be accomplished in the given time durations.

Balance scorecard has different key indicators that focus mainly on employee development. It provides a different objective for employees to see the way of their work. This strategy also focuses on the employee level of attention that is the key to success for any organisation (Molleman, 2018). The balanced scorecard also implies common communication languages for all employees that reduce the conflicts between them.

The balanced scorecard uses for the employee development that focuses on the communication that what they are trying to accomplish in terms of short and long term goals. Balance scorecard helps to align the day-to-day working and compatibility of employees that focus on different projects. It makes the companies focus on the development of the main asset known to be employees. Employee development through balanced scorecard helps to set benchmarks and measures for the employees.

Balance scorecard is the best way for the senior managers to keep the record of the performance (William, 2017). The balancing scoring factors focus on the four perspectives of the balanced scorecard, but people do not focus on that perspective and work on the same directions. The tool that focuses on aligning people on the companies balance scorecard is called performance management. The two different methods that are used to achieve this are called goal alignment and behavioural alignment.

2.5.1 Goal Alignment

The goal is the primary or the first method that is used to link the individual to the strategic plan of the company. It helps in performance management because it helps the employees to focus on their goals and contribute their attention and performance to the company (Quesado, 2018). It also helps the one to feel that he is a part of something bigger, and this goal method makes the company believe that performance management is moving in the same directions.

To align the individual's goal in an organisation, the two common approaches are used that is named as Top-down functional model and the balanced scorecard model. In the top-down functional mode and the CEO of the company set the goals for the organisation, the most senior manager set their objectives to the goals of the CEO (Iranzadeh, 2017). This works in the same manner until the goals are passed to each individual according to their managers. The balanced scorecard model aligns the goals within the four keys areas of the organisation's balanced scorecard. In this model, business activities are set cooperatively.

2.5.2 Behavioural Alignment

Goals always do not result in a perfect outcome for the organisation because not every employee does not have to work in the same direction to achieve the goal (Georgiev, 2017). When the goals are not suggested to be suitable for the organisation, so at that the behavioural alignment and the values work. It helps the employee to put their interest in the customer services, to communicate with the customers properly, and to summarize their talks. It helps in performance management because it focuses on the employee's talk and his feedback from the customers.

2.6 Challenges of Implementing a Balanced Score Card

The different challenges that an organisation faces while implementing the balanced scorecard in an organisation are:

Balance scorecard is not understood by the people clearly, because people think that it is any responsibility that they have to accomplish (Chavan, 2017). They do not have an essential understanding of the balanced scorecard and how it helps to improve their jobs and performance. Balance scorecard major challenge is that it lacks the understanding ability of an individual.

The balanced scorecard has poorly defined metrics. The metrics are not cleared and not defined in a relevant manner. They need to be told in a manner that is easily communicated and easily understood by the peoples (Berlandi, 2018). Secondly, the metrics need to be collected and defined in such a frequent way that helps in making the decisions. The peoples will not value a system that has unlearned metrics, and the people will try to avoid its results.

Data collection and reporting data is a critical point for management accountants. For many management accountants, data gathering for balanced scorecard becomes difficult to manage. It causes a lack of data collection and reporting. Companies should, in future, be able to devise plans to define the simplest ways to indicate the data collection techniques using the key indicators and making the metrics simple and easy.

Scorecards work in the best manner when they are reviewed daily to make a difference. However, the company can't review the changes daily. If changes occur in the metrics values regularly, so it will help the management to aid control. The review of the metrics is the responsibilities of those who have promised the results by processing the scorecards. The management has to work on less informed information, and this becomes critical for them to manage the desired outcomes. This is the greatest challenge that less information at times leads towards more significant disasters.

Not all management accountants are aware of implementing balanced scorecard techniques in the company. To evaluate and enable the company to achieve success factors management may able to spend more time in implementation of scorecard perspective. However, in these regards

time consumed of the control may distract them from the important works. Furthermore, balance scorecard has no defined structure format, and it, therefore, becomes difficult for the managers to implement the system in the company.

Under strict control, management accountants are under pressure, and not all employees are well trained for coping with pressure conditions. The balanced scorecard can lead to raising demotivation among employees regarding their evaluation of performance. There is a vital role of the manager in the department to focus on the needs and enable its employee to remain motivated in order to achieve the company's objective. Implementing goal congruence in the company is one of the key objectives of the company, and therefore, strict controls may lead to difficulties.

2.7 Teaching Quality in High Schools in the UAE

Although the education of the UAE is known worldwide due to its appreciation around the globe. UAE stands among the worlds developed countries in the race of the sound educational services providers. Though there are various useful perspectives of the schools operating under UAE regulation authorities. But, still, there are some lacking that is found in the institutional structure of the United Arab Emirates. There are a number of issues that need the consideration of higher education authorities and needed to be worked over to enhance and regain the earlier quality of education. One of the great is that teachers just focus on academic learning, through this, only doctors and engineers could be produced, but a complete and polished human being would be missing. Along with educational information, teachers must also give equal attention to lateral thinking. Faculties must assess students in thinking outside the box as well in order to excel in their health careers and for the betterment of the future. Institutes must think out of the box approaches to ensure that new innovations are developed for future progress. However, teachers resist changing their teaching methods when the little differences are made within the curriculum. They keep on working at the same pace and the same traditional teaching style.

The experienced aged teachers hesitate to accept that the needs of their profession have changed and they need to become more flexible and adaptive in their business to proceed further in an efficient manner. These issues have made the teaching standards of UAE slightly down because the desired result is still unachieved although students are always ready to accept any educational change because they are in their early education time period and they are much flexible with their habits and particular pattern.

2.8 Tutorial Strategies for Enhancing the Teachers' Performance

The most inspiring and unforgettable movies for kids are usually those in which exceptionally innovative schooling is pictured, and teachers are framed as the most inspiring and creative character of the movie due to their interesting teaching methods. Usually, these type of movies won the hearts of the audience. Previously, this could only be seen on screen, but today, due to the highly increased technology in institutes, faculty members have also gained numerous tools to educate their students in a creative manner.

Teachers belonging to the UAE industry of schools can still adopt multiple practices to regain and enhance their quality of teaching, which has decreased throughout the past years. Some of those strategies which every teacher needs to embrace for making teaching even more interesting are: teachers can use smart boards for making teaching more interesting and eye-catching. Smartboards are yet the most effective way of bringing the classroom to life. It engages the students in the classroom more deeply and gives them more in-depth understandings of the topic. This could be done by making the content more communicating and pictorial. The simple traditional teaching experience changes into an interactive and collaborative experience. By using dynamic multimedia, teachers can convey the topic more efficiently.

Another tutorial strategy can be to encourage student for working in teams rather than individually. The world has become significantly globalized in today's period, so, teamwork is

a vital life skill that helps the students in their careers and goals achievement. Public school teachers in the UAE can help the students to practice this skill as much as possible so that they can learn different other things as well by interacting with other students for a longer period. This can be done by assessing group homework. This can result in an effective teaching tool. Teachers can try to make students interact with the virtual interactive technology of 3d. Like, instead of for giving a lecture on history which sounds very boring to students and they do not pay attention to it. Teachers can take students to the trip of ancient civilizations or a trip to the outer space in science class; this will be interesting and will help students to remember all the details they watched during this 3D trip.

There is a misconception has been found. More explicitly it can be said that people have taken the concept of BSC wrong and hence they are not able to understand the effectiveness of BSC (Chavan, 2017).

2.9 Research Gap

Lot of work has been done previously on the balanced scorecard in a corporate and academic context. Many scholars have presented there finding in response to their effort for BSC. By reviewing the secondary data of BSC, the researcher finds a gap that research on BSC has been done in many regions but, no study has taken place for the region of UAE. To mark the efforts for this gap, the researcher conducts the study of BSC in UAE for public school faculty. As the quality of academic education has decreased in UAE in the last couple of years, so it was important to cover this gap and present the findings based on UAE and emirate faculty members. A research-based on academic hospitalist group was conducted in California, and they ended up by the result that applying BSC in AHG is as important as in the corporate world (Michael *et al.*, 2013)

2.10 Chapter Summary

This chapter gives the introduction to the topic of what is balanced scorecard. As balance scorecard is a remarkable method for evaluating the performance. Its impact on the educational field is widely visible on a broader scale. It talks about the challenges that take place in the path of implementing it. The performance of faculty members and other corporate employees can be increased by finding a gap in their performance with the method of BSC. Different theories are mentioned here that contribute to this study. The performance standards of faculty can be made better in light of these theories. If UAE implements the discussed strategies, it will help to regain the earlier standard of academic education.

2.11 Table of Studies

The table presents studies and reports that have been covered for the development of literature review of the study. The articles discussed provide elaborate insight into the context of performance management tools for an organization and which tools are suitable for analysis of teacher's performance in a school setting.

Table 1: Table of Studies

Author	Context	Title
(Chavan, 2017)	Balance scorecard is not understood by the people clearly, because people think that it is any responsibility that they have to accomplish They do not have an essential understanding of the balanced scorecard and how it helps to improve their jobs and performance. Balance scorecard major challenge is that it lacks the understanding ability of an individual.	Challenges and BSC
(Soklevski, 2014)	The balanced scorecard works to provide management with all the relevant set of information	BSC and employee Performance

	that is helpful for the organisation. Balance scorecard is the most widely used method to measure the performance and help employee's development within the company. The balanced scorecard approach to the measurement of the performance and its focus on the four main perspectives of the performance	
(Najjariet <i>al.</i> 2015)	BSC is essential for employee performance as it gives an overview of the potential strengths of employees and highlights the weakness and creates opportunities for betterment. The financial development of the firm helps in employee performance as it motivates the employee to take part in the organisation's well-being and the productivity of employee increases.	BSC
Akkermans and Van Oorschot, (2018)	Balanced scorecard will be extensively useful for future faculty members who are willing to enter the profession, and they will be able to increase their efficiency and dedication to the profession further. It can provide assistance to future researches who would like to research the usefulness of BSC.	Relevance assumed: a case study of balanced scorecard development using system dynamics
Berlandi, S. (2018).	Balanced scorecard metrics development and its application are critical. If the metrics are not cleared and not defined in a relevant manner. They need to be told in a manner that is easily communicated and easily understood by the peoples	Delivering training strategies: the balanced scorecard at work
Bernard Marr (2019)	Financial measures are one of the essential features of balanced scorecards. Top	<i>The four perspectives in a balanced scoreboard</i>

	management and executives are interested in the economic feature because it tells about the financial condition and profit margins which are directly related to the goal of maximizing stakeholder value	
Cheon, S.H. and Reeve, J., (2015).	The evaluation of faculty through students' feedback does not seem to be perfect as the student can be biased sometimes with the teachers. If the teacher delivers accurate knowledge with practical examples, but any student does not study actively and get lower marks, then he will automatically give negative feedback for that faculty.	A classroom-based intervention to help teachers decrease students' amotivation
Georgiev, M. (2017).	In a BSC goals always do not result in a perfect outcome for the organisation because not every employee does not have to work in the same direction to achieve the goal	The Role of the Balanced Scorecard as a Tool of Strategic Management and Control
Gündüzalp, S., &Arabacı, I. B. (2017).	The importance of a balanced scorecard has been discussed in detail pertaining to academics. It has been concluded that employees must be made competent because the competition in the market has increased with assistance of BSC.	Applicability of Balanced Scorecard System in Primary Schools According To Opinions of Education Inspectors, Managers and Teachers
Hewett, R. (2018).	Capacity building theory if action gives importance to the classroom management skills, teachers understanding toward the students, making students to an understanding of the human behaviour, the ability to follow them to cope problems and their ability to understand the parent and to work with the way that improves the effectiveness of teaching	Attribution theories in Human Resource Management research: a review and research agenda

Hughes, K. E. & Pate, G. R. (2012).	Though the BSC has achieved considerable success in the business world. In an academic context, it is just used for evaluating the faculty performance in the institution. To make it more productive for faculty evaluation, a new alternative, the Teaching Balance Scorecard (TBSC) is introduced	Moving beyond student ratings: A balanced scorecard approach for evaluating teaching performance
Hwa, M., Sharpe, B. A., & Wachter, R. M. (2013).		Development and implementation of a balanced scorecard in an academic hospitalist group
Iranzadeh, S. (2017).	To align the individual's goal in an organisation, the two common approaches are used that is named as Top-down functional model and the balanced scorecard model. In the top-down functional mode and the CEO of the company set the goals for the organisation, the most senior manager set their objectives to the goals of the CEO.	The Impact of the Implication of Balanced Scorecard Model (BSC) in Performance of the Post Company
Kaplan, R.S. and Norton, D.P., (2015).	To evaluate the performance of faculty members based on the teaching portfolio or student rating system, the tactic of the balanced scorecard was introduced in this book collection	<i>Balanced Scorecard Success: The Kaplan-Norton Collection</i>
Molleman, B. (2018).	Balance scorecard has different key indicators that focus mainly on employee development. It provides a different objective for employees to see the way of their work. This strategy also focuses on the employee level of attention that is the key to success for any organisation	The challenge of implementing the Balanced Scorecard . <i>International Journal of Business and Management</i>
Muriithi, P. W. (2015).	The study gives the weight to the role of balanced scorecard in employee	<i>An Evaluation of the Effectiveness of the Balanced Score Card as a Tool for</i>

	performance. It indicates that BSC leads towards the expected action of an employee due to the integration of employer and employees feedback. A strong channel of communication helps to deal within a faster pace	<i>Performance Management: A Case Study of the Co-operative Bank of Kenya</i>
Najjari, R., Jahanikia, A. H., Ahangar, N., &Yousefi, V. (2015).	The balanced scorecard is used to measure the performance of the individual by reducing the cost from the services. This shows the efficiency of the individual while performing their jobs.	An Investigation on the Effect of Balanced Scorecard on Employees' Performances in Social Security Organisation
Prochnik, V. (2016).	The internal functions of the business can be identified by using the balanced scorecard which helps in the development of the employees because it identifies the areas of improvement where the organisation can work to improve the internal functions	Seven Challenges for the Implementation of Balanced Scorecard in Hospitals
Quesado, P. (2018).	Performance and dedication of faculty to their profession can be assessed with this BSC. Now, it must need to be answered that what are other different and perfect ways then BSC to examine the school faculty performance	Advantages and contributions in the balanced scorecard implementation.
Salem, M. A., Hasnan, N., & Osman, N. H. (2012).	A balanced scorecard is a system used in strategic planning and management by the organisations. It helps in communicating the goals, lining up day to day tasks, measuring the performance, monitoring strategic targets and arranging the products and services.	Balanced scorecard: weaknesses, strengths, and its ability as performance management system versus other performance management systems
Sonnentang, S. (2015).	The value-oriented theory implicates upon the values and the ethical consideration	Performance Concepts and Performance Theory. <i>International Busienss Development</i>

	and acts in a critical approach to solve the problem arising	
Subaidi, A. &Mauludin, H. (2017)	360 model it is used by some of the companies to give information to the customer about the criteria of judgment. It integrates all the feedbacks from the employers. It is a more reliable way of getting feedbacks as it includes feedback from all the stakeholders and highlighted the business if it happened from any of them	Analysis Of Employee Performance Appraisal Based On 360o Methods And Balanced Scorecard At Malang Medium Tax Office

3 Chapter 3: Research Methods

3.1 Introduction

After introducing the chapter and highlighting the views of different authors in the previous chapters, the idea of this chapter of the research study is to highlight the tools and techniques that are used by the researcher to collect the primary data. Research methodology assists the researcher to gather the information in the desired form (Alvesson&Skoldbog, 2017). This chapter will include different techniques along with logical reasoning for the selection of the techniques. For this purpose researcher will highlight research philosophy, approach, design, methods, and sampling size and techniques. The data collection method will also become part of this chapter. Furthermore, this chapter will also highlight data analysis techniques and research limitations. For every research, it is important for the researcher to consider ethical aspects of data collection, and this chapter will highlight the ethical considerations of this study. It can be summarized that this chapter aims to fulfil the requirement of the study that is to evaluate and improve school teacher's performance using a balanced scorecard.

3.2 Research Philosophy

Research philosophy guides the research in a specific manner as it can be explained as the way in which the required data should be collected, analyzed, and utilized. It is also explained as the belief that works with the nature, source, and evolution of the information (Kumar, 2019). Research philosophies are the first and most important part of research methodology as it assists the researcher in completing the study in the desired manner. It is claimed mainly because it guides the researcher through a proper structure that covers each aspect of the study efficiently. There are four main types of research philosophies named realism, positivism, interpretivism, and pragmatism. Positivism philosophy identifies the relationship between two variables and uses the theory to support the relationship. On the other hand, interpretivism, philosophy highlights the elements of the research and inquires human interest in the study.

Pragmatism philosophy focuses on practical consequences and rejects impractical ideas. Realism philosophy uses the viewpoints that are known and covers every principle that is based on the real situation. In the current study, interpretivism philosophy will be used. One of the significant reasons for selecting interpretivism philosophy is that it will focus on each and every element of the research study and will conduct qualitative analysis. Further, as this philosophy work on human behaviour, it will assist the researcher in evaluating the performance of the teachers. It helps the researcher to understand the behaviour of the teachers and will eliminate the assumption. Moreover, it will assist the individuals in providing their opinion freely. In this research, interpretivism research philosophy has been used in order to evaluate each element of the study.

3.3 Research Approach

It is the second segment of research methodology, and it can be explained as the plan that assists the researcher in gathering the information. It identifies the assumption and provides a suitable presentation of the study. The most significant characteristic of the research approach is that it is based on the nature of the problem identified. There are two main types of research approaches named an inductive approach and the deductive approach. Through the proper section of the research approach, the structure of the study can be designed (Alvesson&Skoldbog, 2017). It is also highlighted by the authors that both of the research approaches are different from one another. The deductive approach uses the pre-defined theory and aims to test it; on the other hand, the inductive approach focuses on developing a new theory from the data gathered. The deductive approach uses the designed theory, tests the hypothesis, and then allows the researcher to analyze the data. It can be claimed that the deductive approach associates the gathered data with the theory to test the hypotheses and restrict the researcher to find new results. In this research, the researcher has selected an inductive approach. The inductive approach helps the researcher to collect the data which is

relevant to the study and then to analyze it. The reason for choosing the inductive approach is that it will help the researcher to evaluate the school teacher's performance and to improve it using a balanced scorecard. Further, it will assist the researcher to start with specific observation and to work with probabilities. Moreover, the inductive approach will associate the data gathered with the literature review.

3.4 Research Design

To integrate the elements of the study in a logical manner, it is essential for the researcher to adopt the appropriate research design. In an article, it is discussed that the primary objective of the research design is to ensure that the data gathered is useful in solving the problem identified by the researcher. (Flick, 2015). Research design is of three main types named as explanatory, exploratory, and descriptive. As the name suggests, illustrative research design aims to explain the research problem that has not been studied before. It focusses on solving the problem in detail and in-depth. The researcher using this research design begins the research with the basic idea and tries to understand the subject in detail that will help future researchers. On the other hand, the exploratory research design explores the aspects of the study that are required. Researcher using this research design has the opportunity to change the direction of the study using the evidence obtained from the data gathered. It assists in exploring the research questions, and hence, there is the scope for future researchers. As the name suggests, the descriptive research design aims to describe the behaviour of the subject without implementing any external influence over the data. In the current research, the researcher has selected an explanatory research design. The major reason for selecting an explanatory research design is that it will explain the application of a balanced scorecard for evaluating and improving a school teacher's performance. Further, it will assist the researcher in increasing the understanding of the topic.

3.5 Research Method

The research method guides the research in the systematic form as it helps in answering the research questions using a strategy. It can be explained as a systematic technique to conduct the study. There are three main types of research methods named as the qualitative, quantitative, and mixed-method. As the name suggests, the qualitative method focuses on the quality of the data instead of quantity. It gathers the data, evaluates it, and interprets the data by observation. It is also considered as the subjective method. In most of the research studies, it includes in-depth interviews taken from the senior management to enhance the understanding of the topic of the study. Open-ended questions are asked by the respondent. On the other hand, the quantitative research design focuses on gathering the data in a large number and in numeric form. It aims to measure the quantity and the relationship between the two variables (Rhodes *et al.* 2014). Lastly, the mixed research design is an approach that uses both qualitative and quantitative data. It contains the advantages of both the research design and helps the researcher to enhance the understanding of the topic and conduct in-depth analysis. In the current study, a mixed research design will be used. It is mainly because the researcher has aimed to gather both qualitative data and quantitative data. Qualitative data in the form of the interview from the principals and quantitative data in the form of a balanced scorecard taken from 200 teachers.

3.6 Data Collection Plan

For any research data, the collection method holds significant importance as it answers the questions or the research problem. There are two main kinds of data collection method named as primary data collection and secondary data collection. Different methods of collecting primary data include questionnaires, observation methods, interview methods, and schedules. Primary data collection is also known as first-hand data collection, as it is original and also factual (Jegerski&VanPatten, 2013). Such data is collected solely for the purpose of the study. In the current study, the researcher has gathered the primary data from principals and teachers

in the form of interview and balance scorecard response. Both of the methods will help the researcher to enhance the understanding of the topic. It is claimed mainly because both of the methods are conducted solely for the purpose of this study. On the other hand, secondary data is also known as second-hand data. As it is the information gathered by any other researcher, for any other purpose, yet it is used by the researcher in the current study to back the data.

3.6.1 Instruments

In the current study, the researcher will use articles and journals from Google Scholar, JSTOR, and Emerald Insight. The instrument used for the primary data collection method was the balanced scorecard that has been validated by the expert validation. It has been used to evaluate the performance of the teachers in the schools.

3.7 Sampling Size and Sampling Technique

The sample size represents the population chosen by the researcher for a particular study. As it is difficult for the researcher to take the response from the whole population, the sample size is selected, and the appropriate information is taken from the selected individuals. In the current research study, the researcher has selected the sample size of 200 teachers working in a school located in Al-Ain. Further, the researcher has also selected two principals in order to gather the data relevant for the research. The sampling technique assists the researcher to select the sample size in the desired manner. There are two main kinds of sampling techniques named as probability sampling and non-probability sampling. Both of these sampling techniques have further sub-technique, the selection of which is based on the information gathered. In the current study, the researcher has selected a nonprobability sampling technique and, more specifically, a convenience sampling technique. The reason for the selection of this method is that it is cost-efficient, and respondents are selected easily. Moreover, to select the respondents of the interview, snowball sampling is selected. The researcher took the information from the first

principle, which suggested the name of others, and hence, it best fits the snowball sampling approach (Silverman, 2016).

3.8 Data Analysis Plan

Data analysis can be explained as the process of interpreting the data gathered from the participants of the study. The researcher evaluates the information of the respondents using different analytical and statistical tools. It can be referred to as the step that provides the data in the conclusive form to the researcher. There are various methods of analyzing the data; however, each process is dependent on the data gathered. Data analysis methods are used to measure the relationship between the two variables. If the data gathered is complex in nature, SPSS and Excel are used by the researcher. Both of these software are powerful in nature and have the capability to analyze complex data. If the data gathered is in the form of an interview, the researcher mainly uses a thematic analysis. In the current study, the researcher will use thematic analysis to analyze the respond of the principles. It will help the researcher to establish the themes and to interpret the data in easy form. Further, it will provide rich detail and is also a highly flexible approach to adopt (Joffe, 2012). Moreover, to interpret the response of 200 teachers from the balanced scorecard, quantitative analysis will be done. One of the reasons for conducting quantitative analysis is that it will allow the researcher for greater objectivity and will provide more accuracy of results.

3.9 Ethical Consideration

The idea of this part of the chapter is to highlight the ethical aspect which the researcher has focused on while gathering the data and which has restricted the research of becoming general in nature. In the current research study, the researcher has given emphasis on ethical consideration. The researcher has made sure that the data gathered should follow the ethical aspects as it will increase the integrity of the study. Below are mentioned some of the ethical aspects which the researcher has considered while conducting the research.

- The researcher has taken an appointment from the teacher and the principles of the schools before reaching them for the interview and balance scorecard survey.
- The researcher has taken written permission from all of the participants who took part in the research.
- The researcher has made sure that the information taken from the respondents will only be used for the current study and will then be discarded afterwards.
- The researcher has ensured that the respondent's names, personal information, and identity will be kept confidential.
- All of the participants were given the liberty of leaving the study at any point in time.
- The researcher has made sure that no unauthorized person will have access to the information gathered from the respondents.
- The researcher has not shown any biasness and has not manipulated the data provided by the respondents.

3.10 Other Research Consideration

Other ethical aspects have also been considered such as the qualitative data has been taken from authentic sources only. The reliability of the quantitative data has been tested using SPSS. The validity of the instruments used has also been considered while conducting the research.

3.11 Summary

The idea of this chapter was to highlight the tools and techniques that were used by the researcher to gather primary and secondary data. Through this chapter, it was found that the researcher has selected interpretivism as the research philosophy. It was mainly because the researcher wanted to focus on every element of the research. In the current study, both qualitative and quantitative data was gathered in the form of interview and balanced scorecard from the teachers. Further, the researcher selected to adopt the inductive approach in order to evaluate the teacher's performance and also to improve their performance using the balanced

scorecard. Another reason for selecting the inductive approach was also to link the data gathered with the literature part. Due to the larger sample size, non-probability, and, more specifically, the convenience sampling technique was adopted. It can be concluded that this chapter has provided the justification for selecting the methods of gathering data, and the next chapter will analyse the data gathered in this chapter.

4 Chapter 4: Data Analysis

4.1 Introduction

The data has been collected from the school teachers to evaluate how the balanced scorecard is being implemented in the schools. This chapter has interpreted the data collected from the teachers that have been collected in the form of both qualitative and quantitative data. For quantitative data, the balanced scorecard has been used that has been distributed to the teachers to evaluate different aspect that improves the performance of the teachers. However, for qualitative data, the interview has been conducted from the teachers and head of the schools to get the subjective answers from them. Moreover, the result will also be analyzed by linking it to the literature.

4.2 Balanced Scorecard

The study has evaluated the performance of the teachers by using the balanced scorecard where the teachers gave the score to different aspects that could measure the performance of the teachers. These aspects or key areas involve financial, staff improvement, child development growth and customers. The mixed responses have been collected from the teacher on which some responses were positive, and some were not showing the positive results. To interpret the results of 200 people, the average of the responses has been calculated, which will show the average result from the teachers. Moreover, the balanced scorecards with the lowest score have also been evaluated to show the least score result. Following mentioned balanced scorecard shows average achievement and score as the school has targeted.

4.2.1 A Cumulative Score of BSC

The table below depicts the average responses of 200 school teachers who were approached to know the effectiveness of BSC within their schools. The analysis below explains the main findings gathered.

Table 2: Balanced Scorecard of School with Scores

	Total of 200 Responses		Average Responses
Increased student enrollment	1800	Increased student enrollment	9.0
reduce cost per student	1280	reduce cost per student	6.4
deliver results within budget	700	deliver results within budget	3.5
Total Financial	3780	Total Financial	18.9
Students feel comfortable	1584	Students feel comfortable	7.9
Management is satisfied	1568	Management is satisfied	7.8
Parents are satisfied with the teacher	1330	Parents are satisfied with the teacher	6.7
Students want to continue in the same school	1385	Students want to continue in the same school	6.9
Total Customers	4283	Total Customers	29.3
Modify and improve existing curriculum	1280	Modify and improve existing curriculum	6.4
participation in community development	960	participation in community development	4.8
Increase student participation in events and activities	660	Increase student participation in events and activities	3.3
Total child development growth	2900	Total Customers	14.5

Training is done during the year	840	Training is done during the year	4.2
Satisfied with the working environment and salary	1390	Satisfied with the working environment and salary	7.0
learning opportunities	0	learning opportunities	0.0
Reduced staff retention	1200	Reduced staff retention	6.0
Total Internal Process	2590	Total Internal Process	17.2
	Total		79.9

This table shows the effectiveness of BSC as per the collected responses.

Table 3: Cumulative Score of BSC

Key Result Area	KPIs	Weight of KPI	Target	Actual	Score	Final Score
Financial	Increased student enrollment	10	10%	9.0%	0.9	9.0
	reduce cost per student	8	-5%	-4%	0.8	6.4
	deliver results within budget	7	2% under budget	1%	50.0%	3.5
	Total Financial	25				18.9
Customer	Students feel comfortable	8	100%	99%	1.0	7.9
	Management is satisfied	8	100%	98%	1.0	7.8
	Parents are satisfied with teacher	7	100%	95%	1.0	6.7
	Students want to continue in the same school	7	95%	94%	1.0	6.9
	Total Customers	30				29.3
Child Development Growth	Modify and improve existing curriculum	8	5 Improvements	4	0.8	6.4
	participation in community development	6	events/teacher	4	0.8	4.8
	Increase student participation in events and activities	6	2 events/student	1.1	0.55	3.3
	Total Customers	20				14.5
Staff Improvement	Training done during the year	5	25 hours of yearly training	21	0.8	4.2
	Satisfied with working environment and salary	7	95%	94%	1.0	6.9
	learning opportunities	7	Rotate teachers yearly	0	0.0	0.0
	Reduced staff retention	6	95%	94%	1.0	6.0
	Total Internal Process	25				17.1
TOTAL		100				79.9

The above mentioned balanced scorecard indicates that the first aspect which is covered by the researcher is the financials of the educational institution to assess the extent to which the teachers are contributing to improving the organisational profitability. It has been found that the schools have measured the financials by reviewing the number of students enrolled in the schools. The target set for the financial was 10% whereas the actual enrolment was 9% which shows that the educational institution can meet the target as they are close to that. The cost reduction per students also increased the financial.

The target set to reduce 5% cost per student and it has been found that on an average the cost has been reduced to 4%. Similarly, the budget also helps in improving the financials of the school. The school has targeted to deliver the result within the budget, which should be

under 2%. It has been found that the school can deliver the result under 1%, which shows high performance in the financial area of the school. It represents that the teachers' performance can attract new customers and delivers the result which can meet the desired outcome at a low cost. Another key result area that has been measured to assess the teacher's performance is the customer. For the school, the customers are the student and their parents who expect high performance from the teachers in order to evaluate whether the students are getting proper education and knowledge for which the student go to the school. The school has set the target of getting 100% of student's satisfaction. It has been found from the result of a balanced scorecard that the school has achieved around 99% of the students' satisfaction which indicates that the teachers are performing well to deliver their services. Moreover, the management of the schools, parents and students should have a 100% satisfaction level, and it has been found that the management is 98% satisfied with the teachers because of their teaching methods. The parents who send their children to the public schools are around 95% who do not have any complaints with the teachers and are satisfied with them. In addition to this, the students are more likely to continue with the same school because of their satisfaction level with the teachers, which are 94% out of the 95% target.

The next element that has been considered for the teachers' evaluation is the child development growth which shows that the actual values are closer to the target values. The table depicts that improvement in the curriculum has achieved around 80% of the target and the participation in the community development has almost reached the target. In addition to this, the student participation in the events and activities has achieved around 55% of the target, which indicates that the teacher's performance is encouraging the students in participating in different activities.

The last components of the balanced scorecard that has been assessed for teachers involvement are staff improvement. Staff improvement consists of targets related to training, learning

opportunities, working environment, and staff retention. It has been found that the schools have achieved 80% of the training target. However, for staff improvement, the teachers are provided with a productive working environment and salary, and its target has almost achieved. There are no learning opportunities in the public schools of Al Ain, as there is no rotation of the teachers on a yearly basis. The school has also targeted to reduce staff retention, and it has almost achieved the target. The final score of the financials is found to be 9.1 from a total of 25, which shows that the teachers are not performing well to attract new students and increase enrolment. The actual values of the cost reduction were achieved only 20% and the delivery result under the budget.

Similarly, the satisfaction of customers has also been evaluated and found that the management and student satisfaction has found to be 70% and the parents are satisfied with the teachers for around 60% which shows that the overall result of customer is 20.8 out of 30 which is an average score. In addition to this, the child development growth in the above-mentioned table shows that only 40% improvement has been made by the schools in changing the curriculum and increasing the participation of the community. 55% of the increment has been made in increasing the event and activities of the students. The last component for the evaluation is the staff improvement where the teachers scored 16.9 out of 25, which show that the training was provided to the teacher for about 80%. However, the learning opportunity is not there in the Al Ain School due to which the score of staff improvement is low. By this analysis of the balanced scorecard, it can be stated that the performance of teachers is based on different factors and every factor has its own weight on the basis of their importance. However, all the elements together gave the average results that the teachers in Al Ain public school are contributing to making the student comfortable and satisfied. The growth of the child and improvement in staff improvement is also improving the teacher's performance.

4.3 Graphical Representation

Data collected from all the 100 scorecards were compiled to generate a total of all the results in all the sections i.e.

- Financial
 - Increased student enrollment
 - reduce cost per student
 - deliver results within budget
- Customers
 - Students feel comfortable
 - Management is satisfied
 - Parents are satisfied with the teacher
 - Students want to continue in the same school
- Child Growth and internal development
 - Modify and improve existing curriculum
 - participation in community development
 - Increase student participation in events and activities
- Staff improvement
 - Training is done during the year
 - Satisfied with the working environment and salary
 - learning opportunities
 - Reduced staff retention

Based on the above key areas, the collected information from all scorecards was combined and then comprehensively for each section graphs were developed.

4.3.1 Financial Cumulative

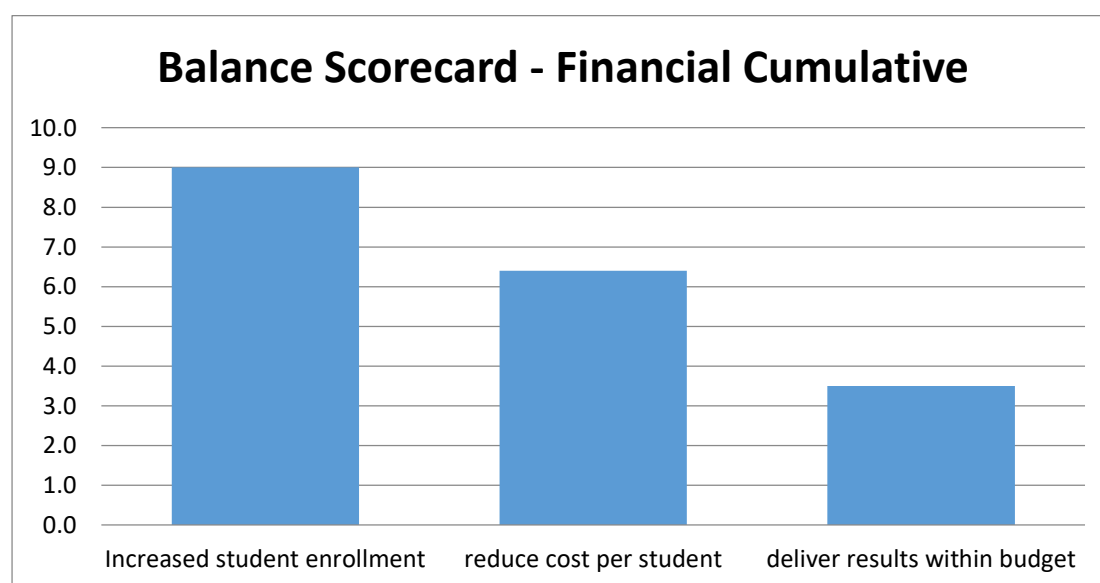
The graphical representation of the key results areas is shown below, which represents the responses of the teachers on an average. Following are the graphs made from the data collected from the balanced scorecard.

Table 4: Financial Cumulative

	Average Responses
Increased student enrollment	9.0
reduce cost per student	6.4
deliver results within budget	3.5
Total Financial	18.9

The table and the figure shows the financial cumulative

Figure 2: Financial Cumulative



The financials have three KPIs which help in improving the financials of the educational institutions. It has been found that there is around 9.0 on an average increase in the enrollment of the students, which contributes to increasing the profitability of the schools. In addition to this, financial performance can also be improved by cost reduction and delivery result within the budget. It has been found that 6.4 on an average of responses have been collected for the

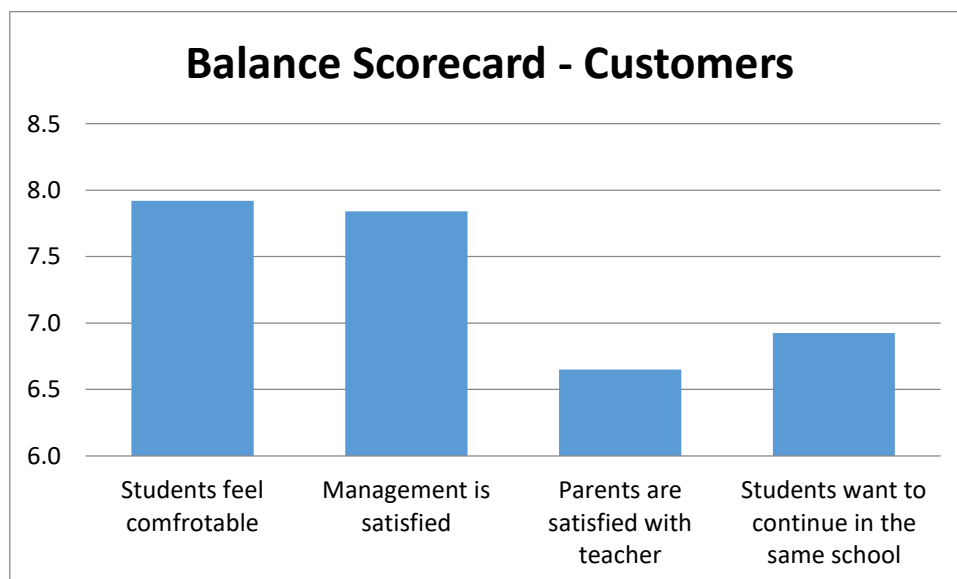
reduced cost per students by using the effective teaching method. There are 3.5 on an average of the responses in the favour that they are delivering the budget within the budget.

4.3.2 Customer Cumulative Score

Table 5: Customer Cumulative Score

Students feel comfortable	7.9
Management is satisfied	7.8
Parents are satisfied with the teacher	6.7
Students want to continue in the same school	6.9
Total Child Development Growth	29.3

Figure 3: Balanced Scorecard Customers Cumulative



The customers are the students of the school, and their satisfaction can be considered as a positive response towards the teacher's evaluation. It has been found that 7.9 of students on an average feel comfortable with the teachers. Moreover, 30% of the responses show a positive result in management satisfaction. 6.7 on an average of the responses found that the parents are also satisfied with the performance of the teachers, which shows that the teachers are

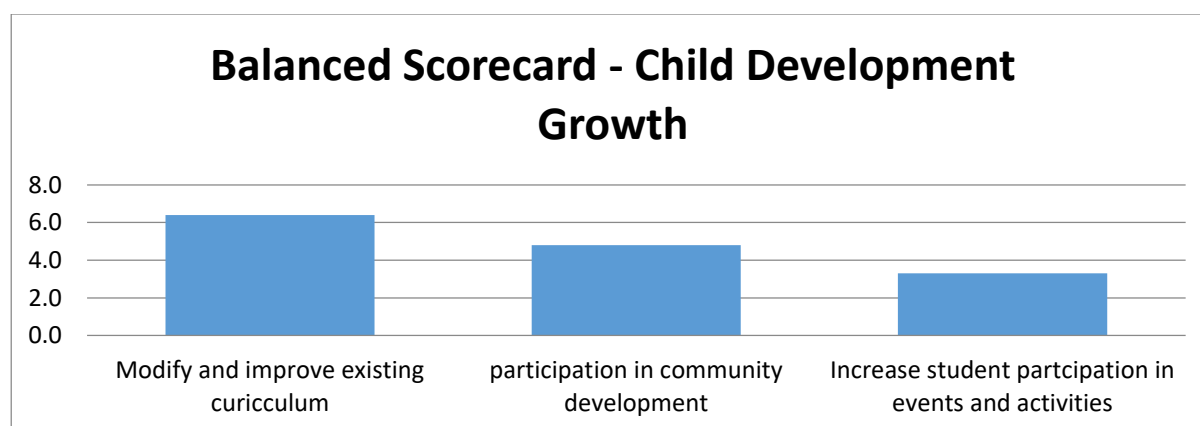
performing adequately. The continuation of the student in the same school is found to be 6.9 on an average which indicates that the students are satisfied with the teachers and want to study again with them.

4.3.3 Child Development Growth Cumulative

Table 6: Child Development Growth Cumulative

Modify and improve existing curriculum	6.4
participation in community development	4.8
Increase student participation in events and activities	3.3
Total Customers	14.5

Figure 4: Child Development Growth Cumulative



The child development growth also indicates the teachers' performance as teachers are contributing to the development of children by making changes in the existing curriculum and improve it effectively to increase the knowledge of the students. There were 6.4 on an average of the school teachers who believe that they are modifying and improving the curriculum. In addition to this, 4.8 teachers on an average of them believe that the performances of the teachers are increasing participation in community development. The increase in the participation of the students towards activities and events also represents the teacher's efforts. It has been found

that 3.3 on an average of the school teachers believe that the student's participation is increasing in the events and activities.

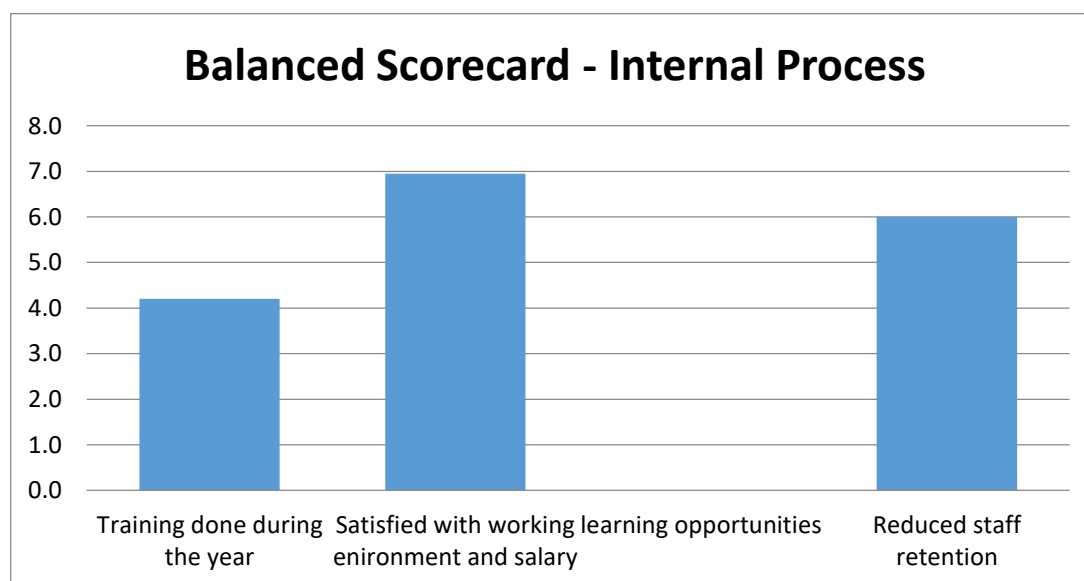
4.3.4 Staff Improvement Cumulative

Table 7: Staff Improvement Cumulative

Training is done during the year	4.2
Satisfied with the working environment and salary	7.0
learning opportunities	0.0
Reduced staff retention	6.0
Total Internal Process	17.2

The table and the figure shows staff improvement cumulative

Figure 5: Staff Improvement Cumulative



The staff improvement has also been evaluated by using the balanced scorecard and analyzed that the training is provided in the public schools of Al Ain on an average of 4.2 on an average of the schools. The teachers working in the schools are satisfied with salary and environment which encourage working effectively and efficiently. The schools are also focusing on staff retention because it also increases the motivation level of the teachers, which also contributes

to increasing the performance of the teachers. There were 6.0 on an average of the total participants that stated that staff improvement is made by improving staff retention. There is a less proportion of learning opportunities because the teachers are not provided with the learning opportunity that might decrease morale. However, there is only one learning opportunity for the teachers, which is training.

4.4 Comprehensive BSC Score

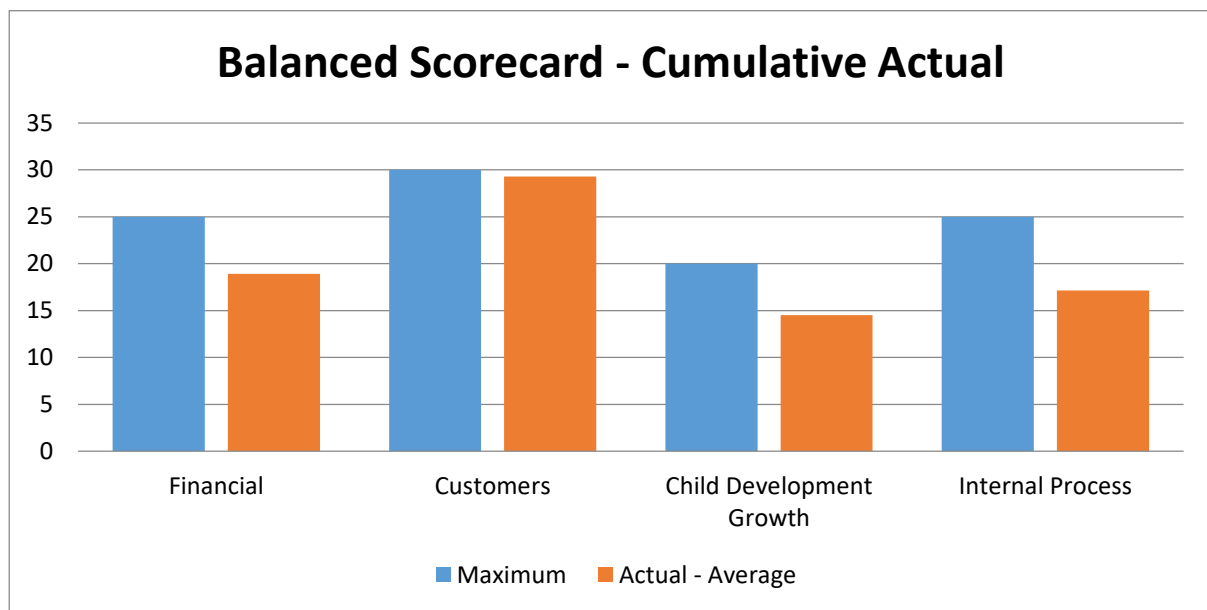
As a result, a cumulative table has been generated from the BSC response of 200 teachers. As depicted by the table below, the maximum value for the financial aspect of BSC was 25. However, results showed 19 that is the estimated value. Moreover, internal process score recorded during the survey was 17.15 out of 25, which depict the successful integration of BSC with the working environment in schools in Al-Ain.

Table 8: Comprehensive BSC

Balanced Scorecard	Maximum	Actual - Average
Financial	25	18.9
Customers	30	29.3
Child Development Growth	20	14.5
Internal Process	25	17.15
Total	100	79.85

The table and the figure shows the comprehensiveness of the BSC

Figure 6: Comprehensive BSC



4.5 Key Findings from Quantitative Data

- It has been found that there is around 9.0 on an average increase in the enrollment of the students, which contributes to increasing the profitability of the schools. In addition to this, financial performance can also be improved by cost reduction and delivery result within the budget
- The customers are the students of the school, and their satisfaction can be considered as a positive response towards the teacher's evaluation. It has been found that 7.9 of students on an average feel comfortable with the teachers
- The child development growth also indicates the teachers' performance as teachers are contributing to the development of children by making changes in the existing curriculum and improve it effectively to increase the knowledge of the students. There were 6.4 on an average of the school teachers who believe that they are modifying and improving the curriculum

- The staff improvement has also been evaluated by using the balanced scorecard and analyzed that the training is provided in the public schools of Al Ain on an average of 4.2 on an average of the schools

4.6 Interview Analysis

The interview analysis has been gathered from the five teachers and head of the schools, which has been analyzed by using a thematic analysis. Following themes has been made to do the qualitative content analysis.

4.6.1 Reviewing Teachers Performance and Its Importance in School

One of the participants has responded and stated, *“It is essential to evaluate the performance of the teachers because it manages the teaching method.”* Two of the participants have responded, *“The assessment of teachers helps the quality of teaching as it helps the student to get the proper education with the effective teaching method.”* Moreover, other two school heads have stated, *“the teachers are more likely to perform well if their performance is measured.”* This indicates that by assessing teachers performance, their performance will increase, which will be beneficial for the students to get better knowledge. The respondents were further asked about reviewing the teacher's performance on which all the participant have stated that they use the balanced scorecard to evaluate teachers performance as it is one of the practical tools for assessing their performance. This indicates that all the participants believe that it is essential to assess the performance of teachers, and they all use the balanced scorecard to improve the performance of the teachers.

4.6.2 Performance Management and Effectiveness of the Performance Management System

The respondents were asked to share their views regarding performance management on which 2 of the respondents has answered, *“Performance management is a tool for evaluating whether the employees are working effectively or meeting their objectives. It increases the involvement*

of the teachers, which increase their productivity." They further added, *"To evaluate the performance of teachers, the management of school use performance measurement system which is very effective because it measures the performance quantitatively which shows the accuracy in the results."* The remaining participants have also shared the similar view and stated, *"Performance management is beneficial for the organisation in achieving the organisation goal because it does improve not only the performance of teachers but also the performance of the institution."* They further said, *"Performance management is an effective tool because in this the continuous feedback is taken from the teachers who help in measuring performance properly."*

4.6.3 Benefits of Performance Management and Balanced Scorecard

The respondents were asked about the benefit of using a performance management tool in general and then the benefits of the balanced scorecard. Three of the school's head has responded with similar answers and stated that *"performance management helps in the making training decisions because it identifies the training needs."* The remaining two respondents have said, *"It helps in retain the employees because it enhances the morale of the teachers."* In addition to this, the participants have shared some benefits of balanced scorecards, and two of them reported that *"The Balanced scorecard helps in making strategic plans on the basis on the teacher's performance."* On the other hand, one of the participants has responded, *"It helps the management of the school in an effective manner because it designs key performance indicators to measures the performance of the teachers".* The remaining two respondents answered, *"It helps to align the structure of the institution with its objectives."*

4.6.4 Frequency of Analyzing Teacher's Performance and Issues Regarding Performance Management

On asking the regularity of the performance evaluation, 4 of the respondents have responded, *"In my school, the performance is evaluated twice a year."* There was one respondent who

stated, *"In my school, the evaluation of teacher is done on an annual basis."* The respondents were also asked about the issues regarding the performance management and two of the total respondents has stated, *"There are some teachers whose morale decreases with the low performance, but the school management does not identify the problems of getting the low performance rather ignore their problems."* Another problem has been highlighted by another respondent who said, *"The performance of the teachers is not documented properly, which result in misinterpretation of the evaluation."* Two out of 5 respondents stated, *"The feedback is not taken properly because of the time limitation, which also becomes a hurdle to get effective performance management."*

4.6.5 Training to Use Performance Management Tool

The school head responded on the teachers training, and two of them reported that *"The teachers should be provided training for using a performance management tool to improve their skills as it will help the teacher to participate in the performance management system."* There were three respondents who stated, *"The school management should provide training to the teachers as they should have the knowledge of using it so that the performance management can be performed in an effective manner."* This indicates that in order to evaluate the performance of the teacher, training should be provided to the teachers because it helps to get the input of the teachers in the performance management process which makes it more effective.

4.6.6 Improvement in Work Practices and Internal Processes Through The Balanced Scorecard

The school heads and teachers were asked about the balances scorecard and its role in improving work practices. One of the participants stated, *"The use of balanced scorecard improve the overall working of the school because it aligns the compatibility of the teachers with the day to day working."* Similarly, two other respondents answered, *"By using the*

balanced scorecard, the benchmarks are set with which the teacher set their goals which increases the performance of the teachers.” The remaining participants reported that *“The four perspectives of balanced scorecard gives the direction to the teachers to improve their work which improves the working practices of the teachers in the schools.”* All the responses show that it improves the internal processes of the educational institution. Four of the participant has responded, *“Balanced scorecard can identify the core competences of the business which determine the factors that can lead to success with which the internal processes are improved.”* One of them stated, *“it helps in increasing productivity because it improves the internal processes.”*

4.6.7 Comparison between Balanced Scorecard and Traditional Performance Management Tool

The school heads and teachers were asked regarding the ease of the balanced scorecard in the public school. 3 out of 5 participants has responded, *“the balanced scorecard has improved the education system in the public school as it has provided a right channel to evaluate the quality o education by evaluating teachers.”* “ On the other hand, two of the participant has answered, *“ By using the traditional management tool the quality was not improving, and it was decreasing by the passage of time. However, the balanced scorecard is useful to improve not only the performance of the teachers but also improves the internal processes.”*

4.6.8 Applications of Balanced Scorecard to Policy Formulation

The respondents were asked about the application of balanced scorecard that how it enhances the performance of the organisation. Three of the respondents has responded that *“the balanced scorecard, the educational institution can formulate the strategy by reviewing the performance of the teachers which engage the teachers towards their work.”* The remaining respondents have shared their views and stated, *“By making policy after using the balanced scorecard, the*

school management is able to identify the need for training which helps in improving the productivity of the employees."

4.6.9 Lack of the Implementation of the Balanced Scorecard in Public School

From the interview, it has been found that one of the participants stated that *"Public schools lack in the implementation of the balanced scorecard because of the lack of management."*

Three of them have reported, *"There is a lack of autonomy in the public school due to which they do not focus on measuring the performance of the teachers."* However, one of the participants responded, *"Balanced scorecard is widely used in the private sector because they are more focused towards continuous improvement and learning."*

4.6.10 Utilizing Response from Parents and Students to Review Performance

It has been found from the interview that the balanced scorecard utilizes the response from students and parents to review the performance. One of the school head has responded, *"It is instrumental because the parents are concern about the quality of teaching provided to their children and by getting their responses from them."* Another respondent stated, *"The students can also provide the evaluation for the teacher as they are experiencing their teaching method and by utilizing those responses, the schools will be able to provide the better services."* Three of the participants have given the same response and reported that *"Balance scorecard can utilize the parent's and students' responses as it helps the school to evaluate the overall performance of the teachers."*

4.6.11 Fundamental Problem and Challenges in Implementing the Balanced Scorecard

On asking about the issues and challenges of using the balanced scorecard, one of the participants has stated, *"The school management face difficulties in understanding the use of the balanced scorecard which become a challenge for public schools in implementing it properly."* Another respondent stated, *"It is difficult to collect the data from the teachers as they are not aware of the usage which becomes difficult to manage."* Three out of five

participants also highlighted the challenge of management and control and commented, *“The management of balanced scorecard and maintaining control of balanced scorecard is difficult because it has to be linked with the objectives of the institutions.”*

4.6.12 Application of Performance Management when no Rewards are Provided

The respondents were asked about the use of balanced scorecard when there are no significant rewards provided to the teachers. Two of the total participants have responded, *“When there is no reward for the performance then balanced scorecard can be used because it increases the motivation level of the teachers by improving the overall teaching method.”* Remaining three of the participants have responded, *“If there is no reward, balanced scorecard can be used to encourage the teachers because in balanced scorecard performance of the teachers is evaluated and on that basis, they are provided with the rewards.”* It shows that the performance management process involves the reward system, which helps the educational institutions in implementing an effective performance management process.

4.6.13 Opinion Regarding School and Balanced Scorecard

On asking about financial viability and stability of highly qualified teachers on which two of the school head has responded, *“My school has increased its financial position after the implementation of balanced scorecard because it has improved the management of the school which has created the professional environment in the school.”* The remaining participant has stated that *“by using the balanced scorecard, the school management was able to maintain the quality of education by improving the internal processes and growth of the institution.”* In addition to this, two respondents have stated, *“In order to have effective implementation of the balanced scorecard, there should be an effective communication channel between teachers and school management.”* On the other hand, remaining respondents have responded that. *“All the aspects of balanced scorecard should be used because it improves the overall performance of the company.”*

4.7 Key Findings From the Interview Analysis

- It has been found that by assessing teachers performance, their performance will increase, which will be beneficial for the students to get better knowledge and all the participants believe that it is essential to assess the performance of teachers, and they all use the balanced scorecard to improve the performance of the teachers
- It has been found that performance management is a useful tool because in this the continuous feedback is taken from the teachers who help in measuring performance accurately and performance management helps in the making training decisions because it identifies the training needs
- It has been found that BSC enhances the morale of the teachers. In addition to this, it has also been found that in order to evaluate the performance of the teacher, training should be provided to the teachers because it helps to get the input of the teachers in the performance management process which makes it more effective
- It has also been found that by using the traditional management tool, the quality was not improving, and it was decreasing by the passage of time. However, the balanced scorecard is useful to improve not only the performance of the teachers but also improves the internal processes and balance scorecard can utilize the parent's and students' responses as it helps the school to evaluate the overall performance of the teachers, as well as all the aspects of balanced scorecard, should be used because it improves the overall performance of the organisation.

4.8 Findings in Light with Literature

The finding derived from the balanced scorecard indicates that customers, staff improvement, child development growth and financial are used to measure the performance of the teachers. It has been found that the teacher's performance can be measured with the increase in student enrollment because it shows that the students are satisfied with the teachers. The element of

financial in the balanced scorecard is essential because it aligns the goal with the performance of the organisation (William, 2017). It has also been derived from the study that the reduction in cost also improves financial performance, which could be done by measuring the teacher's performance. The balanced scorecard is used to measure the performance of the individual by reducing the cost from the services. This shows the efficiency of the individual while performing their jobs (Najjariet *al.*, 2015). Apart from the financial performance, customers can also help to measure the performance of the employees in the organisation because they can give feedback towards the performance. However, it has been found from the quantitative analysis of the study that teacher's performance can be assessed by the students, their parents and management as they provide feedback to the services of the teachers. The satisfaction level of the students allows them to continue their study from the same school, which indicates that they are satisfied. However, parents of their students are also concerned about the teacher's performance and gave feedback on it. There should be communication between the teachers and the parents so that the parents and student could give feedback regarding the performance of the teacher (Muriithi, 2015).

Child development growth can also measure the performance of the teacher as teachers are the one that motivates the students to take part in different activities and engage them in the class. The findings derived from the balanced scorecard depict that the teachers change the existing curriculum and teach the students with the updated knowledge by modifying it as per the current teaching method. Moreover, the teachers in the public schools also develop the children by increasing the participation in the community development by conducting events in or related to the society. It has also been found that the students are participating in the activities and event because of their teachers who engage them in the event by encouraging them. This shows that the teachers' performance towards the students that are linked with the behaviour and organisational goals. The performance management of employees should be aligned with

the goals because it helps the employee to increase their attention towards the target (Quesado, 2018). Moreover, the performance of the teachers should also be aligned with the behaviour because it helps to value the work which enhances the contribution of the teachers by communicating effectively with the students and engage them to participate in different events and activities (Georgiev, 2017). It has also been found from the study that improvement of the staffs also contributes to improving the teacher's performance. The findings derived from the primary data collection indicate that the training is provided to the employees to improve their performance. The training of the employees helps in improving not only the employee performance but also enhance the organisational productivity Najjariet *al.* (2015). The satisfaction level of teachers also contributes to improving the staff performance because the salary of the teachers and the working environment provided to them encourage learning more which enhances their performance. It has been found that the school management is working on the staff improvement and retention of employees due to which the teachers who focus on the career development get motivated and focused towards the performance. The internal functions of the business can be identified by using the balanced scorecard which helps in the development of the employees because it identifies the areas of improvement where the organisation can work to improve the internal functions (Prochnik, 2016).

In addition to this, the interview has also been collected, which are supporting the data collected from the teachers. The interview has taken around 10 to 20 minutes and evaluated in detailed. These findings can also be backed by the literature. When the respondents were asked in an interview about the importance of a teacher's performance in school, the majority of them answered that evaluating the teacher's performance is crucial because it helps in managing the teaching method whereas some other respondents believe that teachers tend to perform more efficiently when their performance is checked on a regular basis. Further, respondents said that it is essential to examine the teacher's performance, and they do it with a Balance scorecard.

Similarly, Kaplan & Norton (1992) also state that continuously checking over the teacher's performance is beneficial yet essential.

When the respondents were asked about the effectiveness of the performance management system, few respondents answered by saying that performance management increases the teacher's involvement in their profession, and as a result, their productivity is increased. They further respond, the management of the schools use the performance management system, which is very useful due to it's numerically based because interpreting numeric is secure and well- understood. Some respondents replied that performance management helps the organisation in achieving its goals because, along with the teacher's performance, it also increases the organisation's productivity. The respondent's answers were similar to Kaplan & Norton, as they also believe that performance management helps the organisation in achieving its goals.

On the question of benefits linked with the balanced scorecard and performance management, interviewees who were head of schools said that, as a result of performance management, the need for training could be interpreted that those who need the training and at what level. Other respondents said that it helps the authority in retaining the employees as it enhances the self-confidence in teachers that leads to increase self-esteem. Gündüzalp&Arabacı (2017) also state the importance of a balanced scorecard in their study, and further, they say that employees must be made competent because the competition in the market has increased.

When the interviewer asked about how frequently the performance is being assessed, and what the issue is, which performance management is facing. Four people replied by saying that performance is evaluated semi-annually in their school. No one said that there firm conducted the performance test annually. On being asked about the issues, respondents said that the confidence of teachers decrease if their results re not satisfactory and the documents are not maintained efficiently.

When the respondents were asked about the improvement and internal processes through a balance card, a respondent reply that the BSC helps in improving the overall performance of the organisation as it aligns the teacher's compatibility with the everyday task. Four respondents said that it helps in increasing productivity because it improves the internal processes. Naijariet *al.* (2015) also state in his study that BCS helps in advance the potential strength of the employees, and simultaneously, the overall performance of the organisation also increases.

When the school heads were asked about ease of BSC in public school, they told that the BSC had improved the education system as it provides the correct medium for performance evaluation. Muriithi (2015) also claims that it is a secure channel of communication that deals with a faster pace.

When the respondents were asked that if the BSC enhances the organisation's performance, three respondents answered that designing a policy after the execution of scorecard, management can identify the need for training for improved productivity of employees. Similarly, William (2017) also claims that training is the best way to increase performance and aligning behavioural goals.

When the interviewee was asked about the lacking in the implementation of the BSC, the respondents replied that public schools are lacking in the implementation of the BSC because of their management inefficiency. Gündüzalp&Arabacı (2017) also discussed the lacking in implementation in his study.

When the respondents were questioned about utilizing the responses from parents and students to review the performance, one school head responds that parents are concern about what quality of education their children are receiving. Another respondent states that the students can give their evaluations for the faculty when they start observing their teaching methods. The

other three participants said that the Balance scorecard could use the parent's and students' responses as it helps the school to evaluate the overall performance of the teachers.

On being asked about the fundamental problems and challenges in implementing BSC, one respondent says that difficulties are faced by the school management in the understanding the BSC that becomes a challenge for schools in implementing it correctly. This issue was also stated by Hewett (2018) in capacity building theory of action. When the respondents were asked about the financial feasibility and steadiness of BSC, few school heads reply by saying that the financial position of their schools has increased after executing the BSC because it improves the management of the institute that results in the creation of the professional environment.

4.9 Triangulation of the Findings

By gathering quantitative data as well as qualitative data, it was found that there is much similarity in both of the collected data. It is because the balanced scorecard that the public schools of Al Ain are using balanced scorecard where four aspects such as financial, customers, child development growth and staff improvement have been evaluated to assess the performance of the teachers. The teachers, principal, student and parents viewpoints were found similar towards the effectiveness of BSC in enhancing and improving teachers' performance. Contrary to this, there is a little difference found, such as student enrolment has been increased, and people feel comfortable and satisfied. Internal process has also been increased in the school's performance. However, interview analysis has found that balanced scorecard is important to measure the performance of the teachers, which also contributes to improving organisational performance.

5 Chapter 5: Conclusion

5.1 Summary

After analysing the data gathered from both primary sources, this last chapter of the research will aim to summarize the findings in a certain form. It can be claimed that this chapter will summarize the findings by linking it with the literature and objectives. Moreover, this chapter will also provide some of the recommendations to the schools related to the study. Furthermore, the researcher has also planned to highlight the areas for the future researcher that will help them to guide the research forward. In the end, this chapter will conclude the whole research under the name of conclusion. Below are mentioned the finding of the research along with the objectives of the study.

5.2 Major Findings

The researcher has gathered data in three different forms. The researcher has gathered data from teachers in quantitative form using the balanced scorecard, from Principals and heads of schools in the form of the qualitative form using interviews and from different secondary sources in the form of literature review. The researcher, through this research, wanted to inquire about the issues of lowering the quality of teaching in high schools. For this purpose, the researcher selected 200 teachers to conduct balanced scorecard test and five school heads to conduct the interview.

Moreover, the researcher has also identified different measures adopted by the Ministry of Education related to the evaluation of a teacher's performance. This has helped the researcher to accomplish the objective in the desired manner. From the primary data gathered, it was found that due to lack of implementation of the balanced scorecard in public schools, principals are unable to measure the performance of the teachers. Furthermore, one of the heads of the school has also claimed that due to lack of management, teacher's performances are difficult to measure and hence, it is the critical reason for degrading teaching quality. Another principal

also claimed a similar statement and added that lack of autonomy in the public schools are the primary reason that makes it difficult for the school management to measure the teacher performance. The researcher during the interview has also asked about the fundamental problems and challenges from the head of schools, and it was found that majority of the teachers are not aware of the balanced scorecard and hence it makes it difficult for the schools head to collect the data and to measure the overall performance of the teacher. However, the response of teachers was slightly different from the head of the schools. It was found that staff improvement has shown a significant growth due to training done during the year and learning opportunities. Moreover, some teachers also claimed that due to financial resources limited availability, it is difficult for the teachers to deliver the quality of teaching. Similar kind of views is also shared by different authors. It is claimed by the author in the secondary data that the increase in financial resources can improve the teaching quality and performance. Further, the authors have also discussed that the balanced scorecard can help to increase the performance of the teaching in a way that it will engage the teachers into short and long term actions. Moreover, this measure will also help the schools to develop a teacher's personal and professional development. It can be claimed that the researcher was able to accomplish the first objective of the research and has found that lack of management issues, financial resources limited availability and lack of implementation of balanced scorecard system are the primary reason that is degrading the teaching quality in public high schools.

The researcher has aimed to identify the factors that influence the performance abilities of teachers. From the secondary data gathered it was found that although the teaching quality of UAE schools is recognized worldwide, yet there are some of the factors due to which the country is facing downfall in the teaching quality. The most important factor which was found was the lack of focus on technology. It was found that teachers must implement technological advancement in education so that their teaching ability can increase. Even from the responses

of the school heads, identical views were found. However, the teachers further added that training could improve the performance and influence the teachers' performing ability. Furthermore, another factor that can influence the teacher performing ability is the focus on lateral thinking. Teachers are required to think out of the box and to change the curriculum accordingly. It can be concluded that the researcher is able to accomplish the second objective of the research and has found that training, technology use and lateral thinking can include the teacher's performing ability.

The idea of the research objective was a focus on implementing tutorial strategies for enhancing the teachers' performance. Through the responses of the teacher, school heads and through the literature review, it was found that making teaching innovative can enhance the teacher's performance. Furthermore, it was also found that teachers can use smart boards, dynamic multimedia and other technology to convey their topic efficiently. It can be concluded that this objective was also achieved success as the teacher's response provided a similar view that is shared by different authors. Even though the balanced scorecard it was found that by modifying and improving existing curriculum, teacher's performance can increase.

5.3 Recommendation

After summarizing the findings, this part of the chapter has aimed to provide recommendations to the schools and their heads about the methods to improve teaching performance in UAE. As it was found that majority of the school teacher's morale is getting down, which is directly impacting their teaching performances, it is essential for the schools to adopt the measures that can regain the performance of the teachers and can also enhance their skills.

- It is recommended to the high school of UAE to implement balanced scorecard as it helps to improve teaching performance. Balance scorecard will help the management to eliminate the management issues, and they will be able to deliver the strategy through an improved communication channel. Moreover, it will also improve the performance

reporting standard that will assist the schools in determining the quality of teaching and in planning further for the improvement.

5.4 Implications

The schools head can imply the findings in order to enhance the performance of the teachers. It will help the teachers to increase self-awareness and will assist the school heads to build confidence and morale among the teachers, which is falling due to mismanagement and traditional style of teaching. It will also assist the public sector high schools in increasing accountability. Moreover, the adoption of modern technology in teaching so that the teachers can convey their message and lectures interestingly and effectively. Teachers can use multimedia, 3d model and smart board to bring innovation in the study.

5.5 Research Limitation

The idea of this part of the chapter is to highlight the research limitations that were faced by the researcher while gathering the data. Research limitations can be explained as the shortcoming or flaws due to which the research cannot be generalized. It can be because of limited resources or due to smaller sample size. In the current study, few research limitations were faced by the researcher. The most significant research limitation in the current study was the limitation of financial resources. The researcher found it difficult to complete the study with limited availability of the monetary funds. This limitation restricted the study to be conclusive. Moreover, as the sample size of the teacher was 200, it cannot be taken as the view of all of the teachers. The third limitation of this research is that it is conducted only in one specific region, and hence it cannot be generalized to every region of the UAE and to other parts of the world. Furthermore, teachers were responding to the balanced scorecard according to their viewpoint that could be partially manipulated. This can change the result, and hence, it is the limitation of this research.

5.6 Areas for Future Studies

After recommending the possible measures that can assist the high schools in increasing the performance of the teachers, this part of the chapter aims to highlight the areas for future studies.

- In order to enhance the authenticity of this study, future researchers can conduct a research study in more significant regions like in the whole UAE. This will not only increase the authenticity of the research but may also change the results. Further future researchers can also conduct the study in private schools in order to test the difference between the management. It will also assist in determining the primary reason behind the lack of quality teaching in public schools as compared to private schools.
- Moreover, as this research is conducted only in public schools, the future researcher can increase their scope of research and can conduct the study in the colleges and universities to determine the effectiveness of balanced scorecard.
- Future researchers can also use questionnaires from expert to enhance the understanding of the topic of the study. It will change the methodology and may also change the findings of the research. Moreover, experts can deliver their opinion about the use of balanced scorecard and also about its effectiveness in enhancing the teaching performance.
- Researchers in the future can also conduct their study by focusing on the overall education sector instead of focusing only on the teachers. This will assist in determining the management effectiveness in detail and depth as it was one of the significant factors in the downsizing of the quality performance of teachers.

5.7 Conclusion

The purpose of this study was to identify the impact of scorecard evaluation on teaching faculties of high school. For this purpose, the researcher has conducted the whole research and has divided the study into five chapters. Each chapter had its importance and had contributed to achieving the three main objectives of conducting the research. Through the first chapter, the researcher generally introduced the topic of the study and also highlighted the research objectives and questions. Researcher in the first chapter has also highlighted the view of different authors about the topic of the study in order to set the background of the research. It was found that balanced scorecard is used mainly to increase the performance of the professionals. As the current study focused on determining the performance of public school faculty members in Al-Ain, the researcher selected to interview school heads and also school teachers. In the first chapter researcher also highlighted the problem statement, which was the difficulty in measuring the performance of public school faculty. The researcher has highlighted that due to the weaker student feedback tool, teachers performance are unable to determine as students sometimes become biased about the teacher's performance. After the introduction of the chapter, the next chapter was the literature review in which the researcher reviewed views of different authors in the form of articles and journals. During the research, it was found that a balanced scorecard is an approach that is used by the management in strategic planning and management.

Further, it was also found that the approach is essential for every organisation as it helps in determining the inherent strength and weaknesses of the current employees and create opportunities for betterment. It motivates the employees to take part in organisation well-being. The third chapter of this research study was the research methodology in which the researcher has highlighted the tools and techniques used by the researcher to collect the data. It was found that the researcher justified the selection of inductive approach, using both qualitative and

quantitative data and selecting 200 teachers for testing balance scorecard. The researcher also justified the selection of taking interview from 5 schools heads using the non-probability technique. From the data gathered, the researcher used thematic analysis and divided the responses into themes. Each response helped the researcher to analyze the data. From the responses gathered, it was found that the balanced scorecard can help to increase employee performance. The researcher was also able to link primary data with secondary data and was able to accomplish the objective of the study. It can be concluded that through this research, the researcher concluded that balanced scorecard is the best tool that should be adopted by the school teachers and school heads to increase self-awareness and improve teaching quality.

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7 Appendices

7.1 Letter of Consent

Letter of Consent

The research study is entirely based on the “Application of balanced scorecard for assessing and improving school teacher’s performance, for the purpose of which public school in Al Ain has been selected. The researcher assures that no confidential information related to the organisation shall be retrieved or asked for from the employees and their well-being and your company’s details. The research once completed shall also be helpful for your company to witness any improvement that it requires. The participation of the respondents is entirely voluntarily; I can withdraw anytime they want as their consent is free. I am not participating in the data collection forcefully.

Teacher/Head Name:

Teacher’s/head’s Signature: _____

8 Permission Letter from School

I thereby allow the researcher to conduct the survey and interview form the teachers and head of the school. The permission is granted only for the specific time period till the study is completed.

No sensitive information will be shared and the responses of the teachers/head shall remain confidential

Head of School_____

8.1 Interview Questions

1. What, in your opinion, is important in assessing performance of teachers in school?
2. Please describe how you review a teacher's performance in your school?
3. What is your opinion about Performance management?
4. How effective is the performance measurement system used by the authorities of your institute?
5. What are the benefits of the Balanced Scorecard at your organisation?
6. Is the performance being analyzed regularly at your institute?
7. What issues are faced by primary schools for effective Performance management?
8. What are the benefits of performance management in an educational institution?
9. Is it essential to offer training to teachers regarding the use of performance management tools? Why or why not
10. How the idea of balanced scorecard has changed the working practices?
11. How balanced scorecard helps in improving the internal processes of your school?
12. What ease balance scorecard has offered to public schools. How useful is it in comparison to traditional performance management tools?
13. Why you think applications of Balanced Scorecard to policy formulation will result in enhanced organisational performance?
14. Why public schools lack the implementation of the balanced scorecard as compared to private schools?
15. A balanced scorecard will utilize responses from parents and students to review performance. What is your opinion about this?
16. What is your opinion that will be the key problem in implementing balanced scorecard for performance management?

17. What challenges you faced while implementing balance scorecard for enhancing performance?
18. In public schools, there are no significant rewards for better performance. In this scenario how do you apply such performance management processes?
19. Your school has become financially viable and stable in terms of having highly qualified teachers and professional environment? What would you say about this?
20. Do you have any personal thought about BSC and its implementation or any amendment you want to bring in, feel free to share?

8.1.1 Transcript of Interview

21. What, in your opinion, is important in assessing performance of teachers in school?

It is essential to evaluate the performance of the teachers because it manages the teaching method

22. Please describe how you review a teacher's performance in your school?

Performance management is a tool for evaluating whether the employees are working effectively or meeting their objectives. It increases the involvement of the teachers, which increase their productivity

23. What is your opinion about Performance management?

Performance management is very helpful for the organisation in achieving the organisation goal because it does improve not only the performance of teachers but also the performance of the institution

24. How effective is the performance measurement system used by the authorities of your institute?

"To evaluate the performance of teachers, the management of school use performance measurement system which is very effective because it measures the performance quantitatively which shows the accuracy in the results

25. What are the benefits of the Balanced Scorecard at your organisation?

The Balanced scorecard helps in making strategic plans on the basis on the teacher's performance

26. Is the performance being analyzed regularly at your institute?

Performance management helps in the making training decisions because it identifies the training needs

27. What issues are faced by primary schools for effective Performance management?

the feedback is not taken properly because of the time limitation, which also becomes a hurdle to get effective performance management

28. What are the benefits of performance management in an educational institution?

There are some teachers whose morale decreases with the low performance, but the school management does not identify the problems of getting the low performance rather ignore their problems

29. Is it essential to offer training to teachers regarding the use of performance management tools? Why or why not

The teachers should be provided training for using a performance management tool to improve their skills as it will help the teacher to participate in the performance management system

30. How the idea of balanced scorecard has changed the working practices?

The use of balanced scorecard improve the overall working of the school because it aligns the compatibility of the teachers with the day to day working

31. How balanced scorecard helps in improving the internal processes of your school?

Balanced scorecard can identify the core competences of the business which determine the factors that can lead to success with which the internal processes are improved

32. What ease balance scorecard has offered to public schools. How useful is it in comparison to traditional performance management tools?

By using the traditional management tool the quality was not improving, and it was decreasing by the passage of time. However, the balanced scorecard is useful to improve not only the performance of the teachers but also improves the internal processes

33. Why you think applications of Balanced Scorecard to policy formulation will result in enhanced organisational performance?

the balanced scorecard, the educational institution can formulate the strategy by reviewing the performance of the teachers which engage the teachers towards their work.

34. Why public schools lack the implementation of the balanced scorecard as compared to private schools?

Public schools lack in the implementation of the balanced scorecard because of the lack of management

35. A balanced scorecard will utilize responses from parents and students to review performance. What is your opinion about this?

“It is very useful because the parents are concern about the quality of teaching provided to their children and by getting their responses from them

36. What is your opinion that will be the key problem in implementing balanced scorecard for performance management?

The school management face difficulties in understanding the use of the balanced scorecard which become a challenge for public schools in implementing it properly

37. What challenges you faced while implementing balance scorecard for enhancing performance?

The management of balanced scorecard and maintaining control of balanced scorecard is difficult because it has to be linked with the objectives of the institutions

38. In public schools, there are no significant rewards for better performance. In this scenario how do you apply such performance management processes?

If there is no reward, balanced scorecard can be used to encourage the teachers because in balanced scorecard performance of the teachers is evaluated and on that basis, they are provided with the rewards

39. Your school has become financially viable and stable in terms of having highly qualified teachers and professional environment? What would you say about this?

My school has increased its financial position after the implementation of balanced scorecard because it has improved the management of the school which has created the professional environment in the school

40. Do you have any personal thought about BSC and its implementation or any amendment you want to bring in, feel free to share?

In order to have effective implementation of the balanced scorecard, there should be an effective communication channel between teachers and school management.

8.2 Balanced Scorecard

Key Result Area	KPIs	Weight of KPI	Target	Actual	Score	Final Score
Financial	Increased student enrollment	10				
	Reduce cost per student	8				
	Deliver results within budget	7				
	Total Financial	25				
Customer	Students feel comfortable	8				
	Management is satisfied	8				
	Parents are satisfied with teacher	7				
	Students want to continue in the same school	7				
	Total Customers	30				
Child Development	Modify and improve existing curriculum	8				

ment Growth	Participation in community development	6				
	Increase student participation in events and activities	6				
	Total Customers	20				
Staff Improve ment	Training done during the year	5				
	Satisfied with working environment and salary	7				
	Learning opportunities	7				
	Reduced staff retention	6				
	Total Internal Process	25				
TOTAL		100				

8.2.1 Transcript of balanced scorecard

Key Result Area	KPIs	Weight of KPI	Target	Actual	Score	Final Score
Financial	Increased student enrollment	10	10%	9.0%	0.9	9.0

	reduce cost per student	8	-5%	-4%	0.8	6.4
	Deliver results within budget	7	2% under budget	1%	50.0 %	3.5
	Total Financial	25				18.9
Customer	Students feel comfortable	8	100%	99%	1.0	7.9
	Management is satisfied	8	100%	98%	1.0	7.8
	Parents are satisfied with teacher	7	100%	95%	1.0	6.7
	Students want to continue in the same school	7	95%	94%	1.0	6.9
	Total Customers	30				29.3
Child Development Growth	Modify and improve existing curriculum	8	5 Improvements	4	0.8	6.4
	Participation in community development	6	5 events/teacher	4	0.8	4.8
	Increase student participation in events and activities	6	2 events/student	1.1	0.55	3.3
	Total Customers	20				14.5

Staff Improve ment	Training done during the year	5	25 hours of yearly training	21	0.8	4.2
	Satisfied with working environment and salary	7	95%	94%	1.0	6.9
	Learning opportunities	7	Rotate teachers yearly	0	0.0	0.0
	Reduced staff retention	6	95%	94%	1.0	6.0
	Total Internal Process	25				17.1
TOTAL	100					79.9