The Impact of Using Balanced Scorecards on Competitive Strategy: Field Study at Jordanian SMEs Manufacturing Organizations.

أثر استخدام بطاقة الأداء المتوازن على الاستراتيجية التنافسية: دراسة ميدانية على الشركات الأردنية الصناعية الصغيرة والمتوسطة

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Examination Committee's Decision

This thesis of the student Ass'ad Adnan Ghaith, which studies **"The Impact of Using Balanced Scorecard on Competitive Strategy: Field Study at Jordanian SMEs Manufacturing Organizations"** has been defined, accepted and approved on 11/06/2019.

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Asa'ad Adnan Ghaith

Dedication

*I dedicate this work to my beloved father (**Adnan Abdul Kareem Ghaith**) who has been my source of inspiration, the one I always look up to, my pride and honor, and for my mother (**Rehab Abdul Halim Ghaith**) who has been always there for me, special thanks to my brothers and sisters.*

I really cannot express my gratitude and thanks with words to my lovely family and friends; so I extend my deepest appreciation to them.

Ass'ad Adnan Ghaith

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The Impact of Using Balanced Scorecards on Competitive Strategy: Field Study at Jordanian SMEs Manufacturing Organizations.

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Abstract

Purpose: This study aims at investigating the impact of using Balanced Scorecards on the competitive strategy of Jordanian small and medium-sized enterprises (SMEs) manufacturing organizations from owners and general manager's point of view.

Design/Methodology/Approach: This study is considered as descriptive and cause/effect study. Data collected from 100 owners and/or general managers of SMEs manufacturing organizations by questionnaire. After confirming the normality, validity, and reliability of the tool and the correlation between variables, single and multiple regressions analysis used to test the hypothesis.

Findings: The results show that the respondents agree on the high importance of Balanced Scorecard dimensions, financial perspective has rated highest, followed by internal business processes perspectives, then customer perspective and learning and growth perspectives, respectively. Results also show that respondents agree on the high importance of competitive strategy sub-variables, where focus strategy has rated highest importance, followed by cost leadership strategy, then differentiation strategy.

Moreover, results show that the relationships among Balanced Scorecard dimensions (financial perspective, customer perspective, internal business processes perspective, learning and growth perspective) are medium to strong, and the relationships among competitive strategy sub-variables are very strong, finally, the relationships between Balanced Scorecard dimensions and competitive strategy are strong, and the relationship between Balanced Scorecard and competitive strategy is very strong.

Finally, results show that the Balanced Scorecard impact competitive strategy and its sub-variables, where the Balanced Scorecard perspectives having the highest impact on focus Strategy, followed by on cost leadership strategy, then on differentiation strategy.

Practical Implications: Using Balanced Scorecard is becoming mandatory for its benefits not only in achieving a competitive strategy but also for reflects the strategic plans of the organizations.

Limitations/Recommendations: The sample is restricted to only SMEs manufacturing organizations that registered in Jordan investors association. Therefore, it is recommended to include other SMEs manufacturing organizations and large manufacturing organizations outside Jordan investors association in future research.

Originality/Value: This study may be one of the few studies which tackled the issue of the impact of using Balanced Scorecard on competitive strategy in Jordan.

Keywords: Balanced Scorecard (BSC), Competitive Strategy, Small and Medium-Sized Enterprises (SMEs), Amman, Jordan.

أثر استخدام بطاقة الأداء المتوازن على الاستراتيجية التنافسية: دراسة ميدانية على الشركات الأردنية الصناعية الصغيرة والمتوسطة

إعداد: اسعد عدنان غيث
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الملخص

الغرض: تهدف هذه رسالة دراسة أثر استخدام بطاقة الأداء المتوازن على الاستراتيجية التنافسية: دراسة ميدانية على الشركات الأردنية الصناعية الصغيرة والمتوسطة من وجهة نظر أصحاب العمل والمدراء.

التصميم/الاجراءات: تعتبر هذه الدراسة (السبب/التأثير) دراسة وصفية. تم جمع البيانات من 100 صاحب العمل/المدير العامبين لدى الشركات الصغيرة والمتوسطة عن طريق الاستبانة. وبعد التأكد من التوزيع الطبيعي للإجابات وصدق وثبات الأداة، تم إجراء التحليل الوصفي والتحقق من الارتباط بين المتغيرات. تم اختبار الأثر بواسطة الانحدار المتعدد.

النتائج: أظهرت النتائج ان المجيبين اتفقوا على أهمية محاور بطاقة الاداء المتوازن، حيث ان المحور المالي والاقتصادي حصل على أعلى أهمية، يتبعه محور الأنظمة الداخلية، يتبعه محور العملاء وفي النهاية محور التطوير والنمو. وتظهر أيضا النتائج ان المجيبين اتفقوا على ان أهمية المتغيرات الفرعية للاستراتيجية التنافسية قوية جداً، حيث حصلت استراتيجية التركيز على أعلى أهمية، تتبعها استراتيجية التكلفة المنخفضة، وتتبعها استراتيجية التمييز.

علاوة على ذلك، أظهرت النتائج ان العلاقة بين محاور بطاقة الأداء المتوازن (المحور المالي والاقتصادي، محور العملاء، محور الانظمة الداخلية، محور التطوير والنمو) من متوسطة إلى قوية، والعلاقة بين المتغيرات الفرعية للاستراتيجية التنافسية قوية جداً، وأخيراً، العلاقة بين محاور بطاقة الأداء المتوازن والاستراتيجية التنافسية قوية. والعلاقات بين بطاقة الأداء المتوازن والاستراتيجية التنافسية قوية جدا.

وفي النهاية، تظهر النتائج ان بطاقة الاداء المتوازن تأثر على الاستراتيجية التنافسية ومتغيراتها الفرعية، حيث ان محاور بطاقة الأداء المتوازن لديه اعلى تأثير على الاستراتيجية التمييز، وبعدها استراتيجية التكلفة المنخفضة والاخيرة هي استراتيجية التمييز.

التطبيقات العملية والإدارية: أصبح استخدام بطاقة الأداء المتوازن إلزاميًا، فهو يمثل فوائد ليس فقط في تحقيق استراتيجية تنافسية ولكن أيضًا يعكس الخطط الاستراتيجية للشركات.

المحددات/التوصيات: تقتصر العينة على الشركات الصغيرة والمتوسطة المسجلة في جمعية المستثمرين الأردنية. لذلك، يوصى بإدراج شركات أخرى في البحوث المستقبلية.

الأصالة / القيمة: قد تكون هذه الدراسة واحدة من الدراسات القليلة التي تناولت مسألة أثر استخدام بطاقة الأداء المتوازن على الاستراتيجية التنافسية في الأردن.

الكلمات المفتاحية: بطاقة الأداء المتوازن، الاستراتيجية التنافسية، الشركات الصغيرة والمتوسطة، عمان، الأردن.

Chapter One: Introduction

Background:

In an increasingly saturated and changing market, organizations must ensure that they have a competitive strategy in order to remain in business and retain a profit. Globalization has brought with it an influx of opportunities for small and medium-sized enterprises (SMEs) emerging from the Arab world, including market access and technology. However, it has also brought with it challenges, as SMEs face increased competition from other SMEs and large international/multinational manufacturing organizations. SMEs face increasing pressure to perform at their most efficient in order to drive down prices competitively and maintain the highest levels of customer satisfaction. Although most typically used by multinational manufacturing organizations, one such method of doing this is Balance Scorecard through competitive strategy.

Spee and Jarzabkowski (2011) believed that competitive strategy can be achieved by strategic planning, which includes activities like setting goals and objectives about allocating resource and developing performance indicators. Furthermore, Riston (2011) defined strategic planning as significant work of what a company that must consider during decision-making, it is used to coordinate its internal activities, which helps the organization to adapt with the uncertain environment and prepare for changes. Moreover, Gartenstein (2018) stated that strategic tool is essential for an organization to provide a clear sense of direction and measurable goals. Finally, Stauss and Seidel (2019) pointed out that strategic planning includes three systematic processes for the institution: formulation, evaluation, and selection of strategies.

A tool of strategic planning is Balanced Scorecard, which developed by Kaplan and Norton in the early 1990s as an attempt to help organizations

to measure the performance by using both financial and non-financial data. Kaplan and Norton (1996a) said that Balanced Scorecards are adequate measurements of a company's internal conditions in a way that helps any company grow, also it helps managers to view the organization from different perspectives: customer perspective, financial perspective, learning and growth perspective, and internal business processes perspective. In addition, Davis and Albright (2004) defined Balanced Scorecard as a management tool that can allocate resources and align employee's actions with organization strategy, through concentrating on both financial and non-financial (Customer perspective, Internal business process perspective, Learning and Growth perspective). Sitawati, et. al. (2015) stated that the Balanced Scorecard is a method wherein organizations periodically evaluate their performance based on four criteria: financial, customer, learning and growth and internal business processes. If organizations evaluate their performance in each of these criteria, they can guarantee that they always offer customers the highest quality of their goods and services, in a manner that can compete with other organizations. Moreover, Dincer, et. al. (2019) mentioned Balanced Scorecard as a management tool can be used to improve the company internally and externally by all the perspective (financial perspective, customer perspective, internal business processes perspective, and learning and growth perspective).

Employing Balanced Scorecard leads to competitive strategy, Michael Porter, a graduate of Harvard University, Porter (1985) defined competitive strategy as the cost and quality advantages that each firm has over others, porters defined three generic strategies to compete. Their strategies divided into cost leadership strategy is competing through lower cost products, and differential strategy is when products and services are different, by better quality, the last one is focus strategy this one tries to segment the market, not targeting the whole market. Belton (2017) stated

that competitive strategy provides business the power to compete through two main parts: the first one through cost (being more efficient and cheaper), second one is differentiation (being different and better), by the same token Danso, et. al. (2019) stated that competitive strategy is how a company can develop a competitive advantage and used it against competitors, it can be divided into two main strategies (cost leadership strategy and differentiation strategy).

Previous studies such as Siakas, et. al. (2005) concluded that there is a positive relationship between Balanced Scorecard and competitive strategy, and clarified how we can achieve competitive strategy by using the four perspectives of Balanced Scorecard. Divandri and Yousefi (2011) indicated that using Balanced Scorecard has a positive relationship with a competitive advantage; it reduced time and improved productivity. Danso, et. al. (2019) proved that adopting Balanced Scorecard has positively impacted organizations, enhance it is efficiency and improve performance which leads to competitive strategy, showed that employing Balanced Scorecard can achieve a competitive advantage.

Therefore, it seems that strategic planning can help organizations to define its competitive strategy; hence, this study is dedicated for examining the impact of strategic planning through using Balance Scorecard on competitive strategy at Jordanian SMEs manufacturing organizations.

Study Purpose and Objectives:

The aim of this study is to investigate the impact of using Balanced Scorecard on achieving a competitive strategy (Cost Leadership Strategy, Differentiation Strategy and Focus Strategy) Jordanian at small and medium-sized manufacturing organizations.

Therefore, the main objectives of this research to make it clear to Jordanians small and medium-sized manufacturing organizations and other industries, as well as, to the people that make decisions who concerns about

Balanced Scorecard and competitive strategy. It is directed to academicians and scholars to use it as a reference and for comparison studies. The objective of the study can be summarized as follows:

1. Provide recommendations to industries in Amman, Jordan on the impact of using Balanced Scorecard on competitive strategy.
2. Provide a framework for future studies in the Arab world.
3. Build a conceptual framework about Balanced Scorecard and competitive strategy that future researches could benefit from it.

Study Significance and Importance:

This study may be considered as one of the few studies that tackle the issue of strategic planning such as the Balanced Scorecard and its impact on competitive strategy. The importance of this study is to demonstrate the impact of using Balanced Scorecard on competitive strategy; this study can be considered as one of the few studies that studying the impact of using Balanced Scorecard on small and medium-sized manufacturing organizations at Jordan. Moreover, it provides advice to managers and owners about how to compete in such a global environment.

This study is not only important for who have small and medium-sized manufacturing organizations, but also to all other small and medium-sized organizations, who work in different regions and other industries, as well as, researches and scholars.

Problem Statement:

The researcher visited many SMEs owners and managers of manufacturing organizations in the Sahab area, Jordan, to learn about business problems faced by them. Most of them were complaining about increasingly many issues related to quality and price. Most owners and managers stated that China is creating the main threat, because Jordanian traders can get products at lower prices and accepted quality, and this creates

high competition. According to the Oxford business group (2017), small and medium-sized enterprises (SMEs) constitute about 91% of Jordan's organizations, and over 70% of them are suffering. Manufacturing organizations owners and managers indicated that they face many challenges such as lower sales, lower quality compared to prices, not able to be fast responsive to market changing needs, and future sales uncertainty. To be able to handle such challenges many authors and practitioners stated that these organizations need well-defined strategic planning, which many tools such as Balanced Scorecard can do. As mentioned by many studies using Balanced Scorecard could help to compete and solve all the challenges, such as Martinsons, et. al. (1999) study showed that Balanced Scorecard helps in decision making at the strategic management level, which improved competitive strategy, Hoskisson, et. al. (2012) stated that Balanced Scorecard is about differentiating your products from competitors' so that your business can create a competitive advantage, it is what makes you different from competitors, and moreover, Divandri and Yousefi (2011) stated that Balanced Scorecard has a positive impact on competitive advantage. Hladchenko (2015) showed all the perspectives of the Balanced Scorecard development improved the quality by the clear requirements of the internal and external stakeholders that lead to competitive strategy. Wati and Triwiyono (2018) study showed the positive impact of Balanced Scorecard on competitive advantage and its result on organization performance. Hamid (2018) study showed the positive relationship between Balanced Scorecard and competitive strategy. Anuforo, et. al. (2019) study showed that there is a positive impact of using Balanced Scorecard on Performance and competitive strategy. Hoskisson, et. al. (2012) said that differentiation is about differentiating your products from competitors' so that your business can create a competitive advantage, it what makes you different from competitors ,differentiate your products could be done by

changing one important characteristic of a product to most of the customers, on the other hand, keep the other characteristics and their costs controlled.

From the above-mentioned studies, it seems that there is a debate about the use and benefits of using Balanced Scorecard in small and medium-sized manufacturing organizations. For that reason, the study purpose is to examine the impact of using Balanced Scorecard on achieving competitive strategy at Jordanian small and medium-sized enterprises manufacturing organizations.

Study Questions:

Based on the problem statement the following questions can be derived:

The main question:

1. Do Balanced Scorecard perspectives impact Competitive Strategy (Differentiation Strategy, Cost Leadership Strategy, and Focus Strategy) of small and medium-sized Jordanian manufacturing organizations?

Based on the Competitive Strategy sub-variables, the main question can be divided into the following sub-questions:

1.1. Do Balanced Scorecard perspectives impact Differentiation Strategy of small and medium-sized Jordanian manufacturing organizations?

1.2. Do Balanced Scorecard perspectives impact Cost Leadership Strategy of small and medium-sized Jordanian manufacturing organizations?

1.3. Do Balanced Scorecard perspectives impact Focus Strategy of small and medium-sized Jordanian manufacturing organizations?

Study Hypothesis:

The above-mentioned questions can be answered by developing the following hypothesis:

H_{01}: Balanced Scorecard perspectives do not impact Competitive Strategy (Differentiation Strategy, Cost Leadership Strategy, and Focus Strategy) of small and medium-sized Jordanian manufacturing organizations, at ($\alpha \leq 0.05$).

Based on Competitive Strategy the main hypothesis can be divided into the following sub-hypothesis:

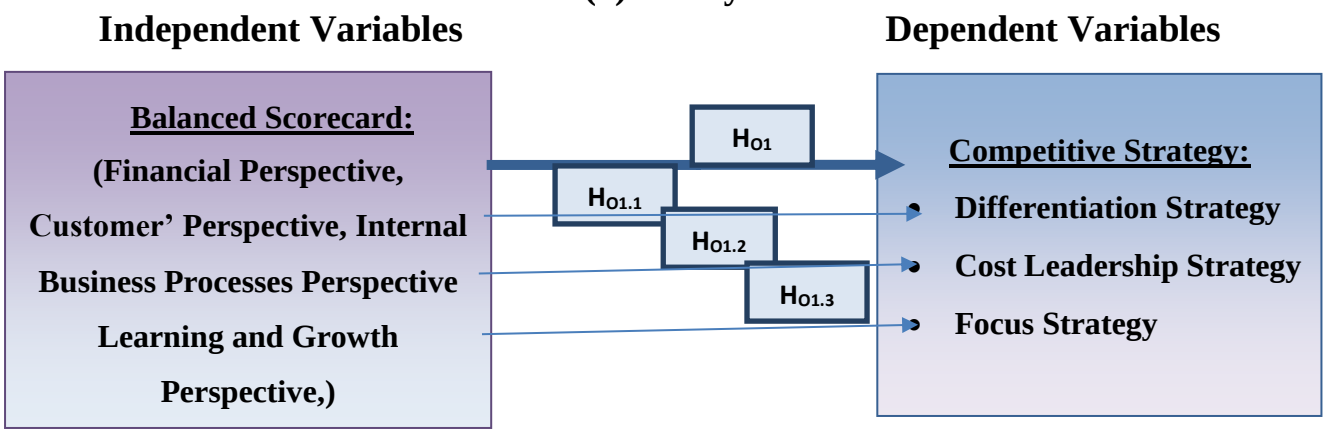
$H_{01.1}$: Balanced Scorecard perspectives do not impact Differentiation Strategy of small and medium-sized Jordanian manufacturing organizations, at ($\alpha \leq 0.05$).

$H_{01.2}$: Balanced Scorecard perspectives do not impact Cost Leadership Strategy of small and medium-sized Jordanian manufacturing organizations, at ($\alpha \leq 0.05$).

$H_{01.3}$: Balanced Scorecard perspectives do not impact Focus Strategy of small and medium-sized Jordanian manufacturing organizations, at ($\alpha \leq 0.05$).

Study Model:

Model (1): Study Model



Sources: The model is developed based on the following previous studies. For independent variable: (Kaplan and Norton, 1996; Ahmadi, et. al., 2012; Sitawati, et. al. 2015; Wati and Triwiyono, 2018; Dhamayantie, 2018; Anuforo et. al. 2019). For the dependent variable: (Sharabati and Fuqaha, 2014; Hakkak and Ghodsi 2015; Sitawati, et. al. 2015)

Operational and Procedural Definitions of Key Words:

Balanced Scorecard (BSC): is a strategic management tool that can be used to measure an organizational performance and translate mission and vision of the organization into a strategy, which used by managers by tracking both financial and non-financial perspective of the organization (Financial perspective, Customer perspective, Internal business processes perspective, Learning and growth perspective), and measured as follows:

Financial Perspective: is a traditional measure for success, concentrating about the financial side of the organization, it is how the shareholders see the organization, and it can be divided into two main parts, increasing the income by increasing revenue or increasing profits by decreasing cost, and measured by items from 1-5.

Customer Perspective: is concerned about defining what is really important to customers and how to improve customer satisfaction, customer retention, and customer service, and measured by items from 6-10.

Internal Business Processes Perspective: is a critical process focuses on core competencies that are important for the organization's success to create value for customers, it is the processes that lead the organization to accomplish it is a strategy, and measured by items from 11-15.

Learning and Growth Perspective: the skills, capabilities, continuous learning and encourages employees participation is what the company needs to execute processes, that leads to customer satisfaction and ultimately impact organization financial standing, and measured by items from 16-20.

Competitive Strategy: competitive strategy is a long term plan which helps the organization to gain a competitive advantage against competitors.

It can be divided into three main parts cost leadership strategy, differentiation strategy and focus strategy, and measured as follows:

Cost Leadership Strategy: is reducing the cost of operations, produce goods by mass production and increase fast production to produce low-cost products which can be done through the increasing learning curve, reduce labor costs through automation, and decrease advertising campaign cost, and measured by items from 21-25.

Differentiation Strategy: the strategy of providing high-quality products and services, and responding to the market in time. Differentiation strategy leads to premium prices, and measured by items from 26-30.

Focus Strategy: can be used by small and medium-sized organizations to be able to compete with large organizations even with limited resources by segmenting the market or concentrating on products and customers. Cost leadership focus concentrates on specific market segments and produces products with suitable price. Differentiation focus organizations aim to differentiate themselves from very few competitors, and in specific segments only, and measured by items from 31-35.

Study Limitation:

Human Limitation: This study carried out on owners and managers of small and medium-sized enterprises in Jordan.

Place limitation: This study carried out on Sahab industrial area, Amman, Jordan.

Time Limitation: This study carried out during the second semester of the academic year 2018-2019.

Study Delimitation:

Some scholars and researchers consider Porter’s competitive strategies as differentiation, cost leadership, and focus, while others consider differentiation, Cost Leadership, and response. In this study, Porter's

competitive strategies are considered differentiation, cost leadership, and focus, but it does not concentrate on response. The study has been carried out on the owners and managers of SMEs manufacturing organizations at Sahab, in Amman, Jordan. Limitations to data access refer to the fact that data gathering through the questionnaires and annual reports is controlled to the period of these questionnaires, which may limit the quality and quantity of the data collected.

Chapter Two: Conceptual and Theoretical Framework

Introduction:

This chapter includes the definitions of independent and dependent variables, previous models, previous studies, relationships between variables and the differences between this study and previous studies.

Independent Variable (Balanced Scorecard):

Balanced Scorecard: Balanced Scorecard is originally proposed by Kaplan and Norton in 1990. They stated that Balanced Scorecard is not only concerning about financial perspective of the organization, but it also looks for four different perspectives (financial, customer, internal business processes and learning and growth). The Balanced Scorecard can be considered as a tool for designing and evaluating the objectives of organization sustainability. Davis and Albright (2004) pointed out that in the current hyperactive markets, Balanced Scorecard can be considered as the primary tool for managers to measure organization performance. Moreover, Perkins (2014) mentioned that Balanced Scorecard is a strategic planning tool that can assist higher education organization; it translates vision, mission, and strategy into a full four sets of performance measures financial and non-financial, which provides a structure or framework for the strategic measurement system. Valmohammadi and Ahmadi (2015) defined the Balanced Scorecard as a comprehensive framework, which translate the strategy of the organization to a coherent set of performance measures, what makes a Balanced Scorecard different from other framework is that it looks at both sides financial and non-financial, internal and external to control and communicate the implementation of strategy. Dudin and Frolova (2015) stated Balanced Scorecard help managers to identify both external and internal environment not only external environment, so focusing on meeting the information needs of planning and management, a good Balanced

Scorecard characterized the basic managerial information, besides, Balanced Scorecard must improve organization adaption to changes or shifting model of managerial decisions. Hansen and Schaltegger (2016) said Balanced Scorecard is a performance measurement and management system, which target to balance financial and not financial perspective as well as short term and long-term measures. Wati and Triwiyono (2018) defined Balanced Scorecard as a performance measurement tool which can be done through using the four perspectives of Balanced Scorecard.

In summary, Balanced Scorecard is a strategic management tool that can be used to measure organizational performance and translate mission and vision of the organization into a strategy which used by managers by tracking both financial and non-financial perspective of the organization (Financial perspective, Customer perspective, Internal business processes perspective, Learning and growth perspective).

Financial Perspective:

Kaplan and Norton (1992) discussed what stakeholders expect or demand financially and discuss financial consideration. The financial perspective important to any strategic choice for all the organization, accurate budgeting should be done. Ahmadi, et. al. (2012) stated that financial perspective could be measured by many factors like return on investment, operating income and revenue, it is always important for the organization to know where to invest money what should return on investment be attached with time. However, it is bad to focus a lot or to focus only on financial indicators and ignore others. Hair, et. al. (2014) defined the financial perspective as the material results that an organization should be achieved. Dhamayantie (2018) financial perspective is how the organizations presented to shareholders, it can be done by financial statements, balance sheet, and current ratio.

In Summary, the financial perspective it is a traditional measure for success by concentrating about the financial side of the organization, it is how the shareholders see the organization, and it can be divided into two main parts, increasing the income by increasing revenue or increasing profits by decreasing cost.

Customer Perspective:

Ahmadi, et. al. (2012) pointed out that customer perspective has three basic questions: Who are the target customers? What is the expectation of the people we target customers? What we give them or value in return? In such a global environment, a lot of alternative and competitors the organizations will face increased competition in the markets so it will be easy for customers to change if they are not satisfied. Davis and Albright (2004) stated that there are many ways to measure the quality of customer service by secret shopper programs, customer satisfaction surveys. Understanding customers helps to achieve strategy or create a strategy that suits the target customers.

Divandri and Yousefi (2011) pointed out that customer perspective concentrates on what the customer needs, look forward to or expects, to set performance measures that guarantee that manufactories are not over or underperforming the expectations. Kaplan and Norton (1992) stated that customers have five main criteria: quality, time, performance, service and cost. Customer integration important to align customer to the strategy. Mehralian, et. al. (2017) stated that the customer indicators requires the relationship that manufactories have established with its targeted customers such as market share and customer satisfaction.

In summary, the customer perspective is concerned about defining what is really important to customers and how to improve customer satisfaction, customer retention, and customer service.

Internal Business Processes Perspective:

Ahmadi, et. al. (2012) stated that internal perspective reflects the core skills; let managers know how the core skills or internal processes designed to meet organization objectives, internal business processes is the way to the customer satisfaction by focusing on core competencies, decisions, and processes, which provide value to both external and internal customer. Furthermore, Hladchenko (2015) defined internal business processes by knowing the work processes that are important for the success of the organization. Hansen and Schaltegger (2017) mentioned that focus on the core competencies, processes, decisions, and actions have the greatest impact on customer satisfaction, internal process answer the question what the organization must excel at for example time, cost or even new products. Dhamayantie, E. (2018) defined internal business processes as processes that create values for shareholders and customers to satisfy their shareholders and Customers.

In summary, internal business processes is a critical process focuses on core competencies that are important for the organization's success to create value for customers, it is the processes that lead the organization to accomplish it is a strategy.

Learning and Growth Perspective:

Davis and Albright (2004) stated that learning and growth can improve the employee's satisfaction and retention, which impact the performance of employees positively, which can increase employee's loyalty. Moreover, Sitawati, et. al. (2015) mentioned that learning and growth perspective is indispensable in such a constantly changing environment, the organization should train and improve their employees to innovate, it is connected to the internal process, important to improve and learn to support the success in critical operations in internal process

perspective. Which can be done by training. Mehralian, et. al. (2017) stated that learning and growth perspective is concerned about how manufactories can adapt to the external environment, for example, new products or new markets, learning and growth concentrate on employees' satisfaction, training, and development for employees. The learning and growth perspective pointers are concerned with priorities, which create an environment that helps adapt to the external environment, an organizational change which leads to growth and innovation. Dhamayantie, E. (2018) said that the learning and growth perspective is about how cooperatives should sustain their abilities to adapt to the external environment and improve over the years.

In summary, learning and growth perspective defined as the skills and capabilities, continuous learning and encourages employees participation is what the company needs to execute processes, that leads to customer satisfaction and ultimately impact organization financial standing.

Dependent Variable (Competitive Strategy):

Competitive Strategy: Porter (1989) defined competitive strategy as what differentiate the organizations from other competitors, which puts it in a superior business position. Michael Porter defines three generic types of competitive strategy: differentiation, cost leadership, and focus. Campbell Hunt (2000) said differentiation is what makes you unique from others, what makes you able to add premium price. Spee and Jarzabkowski (2011) mentioned that it is a long-term plan requires the company to be able to gain a competitive advantage in order to compete over its rival. Through cost leadership, differentiation, or focus. Salavou (2015) stated differentiation can be done by producing better products and services than competitors high differentiation can be achieved through innovation. Chryssochoidis, et. al. (2016) pointed out that cost leadership is being able to produce your products or services at a lower price; this can be done through mass

production for example. Sitawati, et. al. (2015) stated that focus is divided the market into a few targets market instead of targeting the whole market, usually used when the organization has a limited resource, sometimes it is.

In summary, competitive strategy is a long term plan which helps the organization to gain a competitive advantage against competitors. It can be divided into two main parts: Cost leadership strategy, differentiation strategy and the third one can be derived from both of them.

Differentiation Strategy: Porter (1997) Differentiation what makes products and services different from competitors, Riston (2011) high quality products or better services than competitors can lead to higher price, Hoskisson, et. al. (2012) said that differentiation is about differentiated your products from competitors' so that your business can create a competitive advantage, what makes you different from competitors, differentiate your products you can change one important characteristic of a product to most of the customers, on the other hand, keep the other characteristics and their costs controlled. Block, et. al. (2015) argue that start-up ventures require differentiation in the form of specialization in order to give a competitive advantage for their products. Salavou (2015) defined differentiation as a business providing value to their consumers that other products do not. That it is an important way of making goods or services attractive to stand out from their competitors. Chryssochoidis, et. al. (2016) stated that in order for this to occur, business requires quality and quantitative investment in their research and development (R&D), as well as design that is based on innovation. This is a form of investment for consumers, who would see the additional utility in a different product and would be willing to pay more in exchange for value.

In summary, differentiation defined as a strategy of providing high-quality products, services and responds to market in time. Differentiating strategy leads to premium prices.

Cost Leadership Strategy: Porter (1997) the most used or commonly adopted strategy, the ability of producing products and services with same quality as competitors but with lower price, Spee and Jarzabkowski (2011) mentioned that it is a long-term plan requires the company to be able to gain competitive advantage in order to compete over its rival. Through cost leadership, differentiation, or focus. This gives the organization a competitive advantage. Salavou (2015) cost leadership is giving consumer better quality compared to others but at a lower cost, is such a way to superior profit, moreover Chryssochoidis, et. al. (2016) what leads to competing with lower cost than competitors do, but still make profit, it can be done by reducing the operation cost or increasing the employee productivity.

In summary, cost leadership is defined by reducing the cost of operations, produce goods by mass production and increase fast production to produce low-cost products, which can be done through the increasing learning curve, reduce labor costs through automation, and decrease advertising campaign cost.

Focus Strategy: Porter (1997) the focus strategy could be viewed as a variation on the differentiation strategy, it includes dividing the market into segments, entering a narrow market. Ideally, the product will achieve both differentiation and cost leadership position with respect to its chosen. Salavou (2015) focus strategy can be divided into either differentiation strategy, low cost strategy or both, divided the market to segments, aim to geographical segments, or choice what type of customer business target, Block et. al. (2015) focus can be used by limited resources organization,

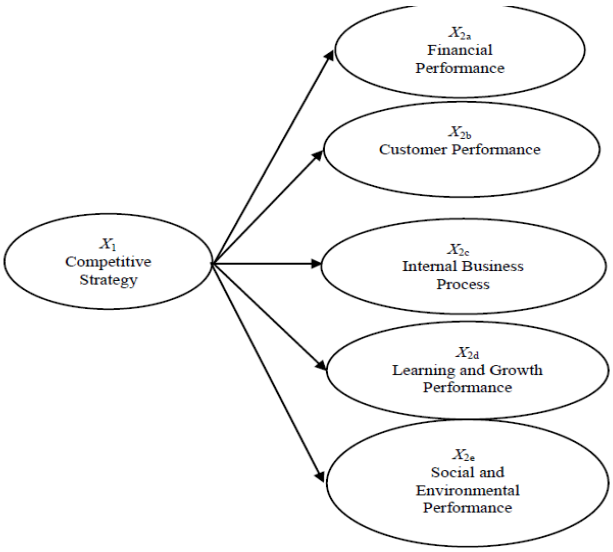
which can target a segmented market rather than targeting the whole market, so it would be able to compete with such limited resources. Chryssochoidis, et. al. (2016) focus strategy concentrate on the target market to do a better job than rivals.

In summary, the focus strategy can be used by the small and medium-sized organization to be able to compete with large organizations even with limited resources by segmenting the market or concentrating on products and customers. Cost leadership focus concentrates on specific market segments and produces products with suitable price. Differentiation focus organizations aim to differentiate themselves from very few competitors, and in specific segments only.

Previous Models:

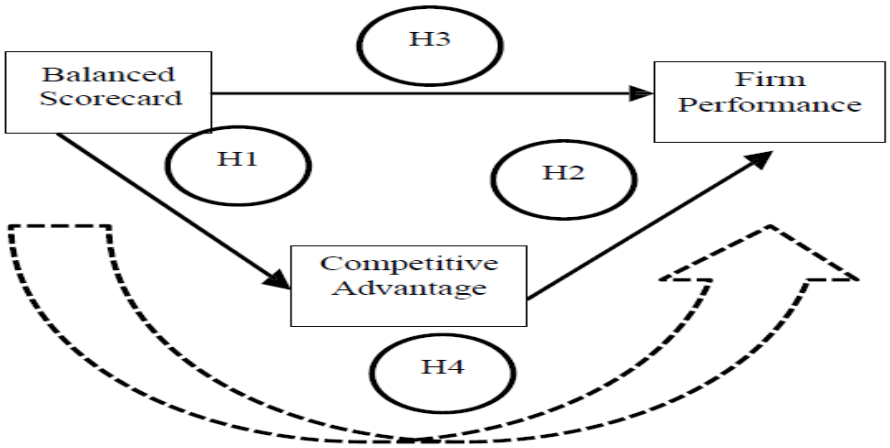
Sitawati, et. al. (2015) Model: this model explains the relationship between competitive strategy and the five perspectives of sustainable Balanced Scorecard which includes the four main perspectives of Balanced Scorecard (financial perspective, customer perspective, internal business processes perspective, and learning and growth perspective) with (social and environmental perspective).

Model (2): Sitawati, et. al. (2015) Model:



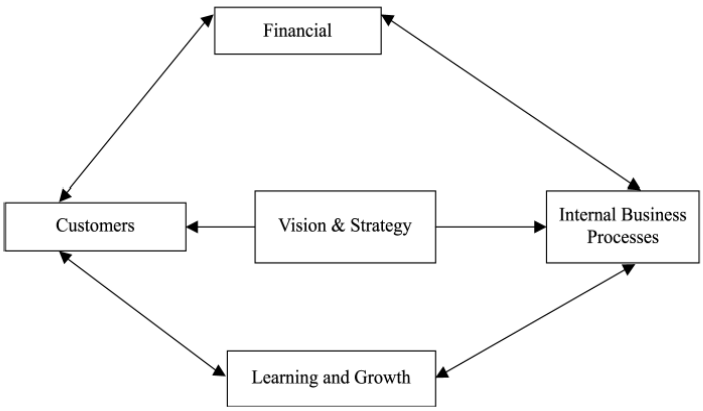
Wati and Triwiyono (2018) Model: this model shows the impact of using Balanced Scorecard directly on competitive advantage and firm performance, it also shows the impact of competitive advantage to firm performance.

Model (3): Wati and Triwiyono (2018) Model:



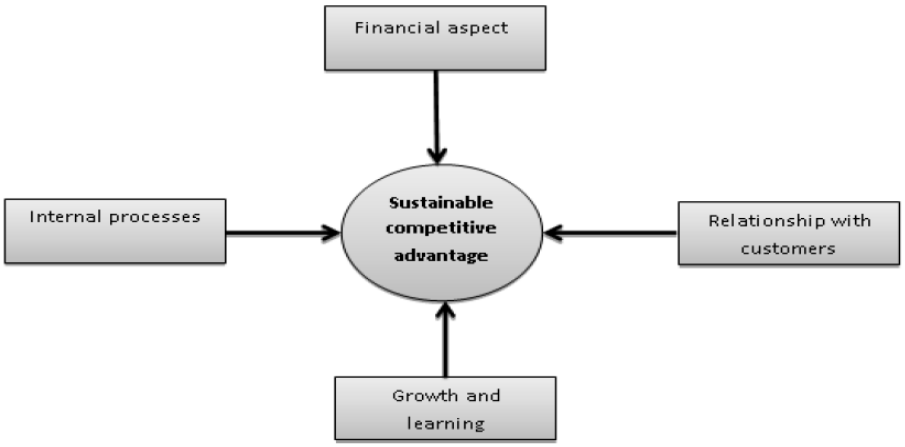
Chavan (2009) Model: shows one side relation between vision and strategy and both internal business processes perspective and customers perspective, then it shows the relationship between the four perspective of Balanced Scorecard between each other (internal business processes perspective with both financial perspective and learning and growth perspective) and (customer perspective with both financial perspective and learning and growth perspective).

Model (4): Chavan (2009) Model



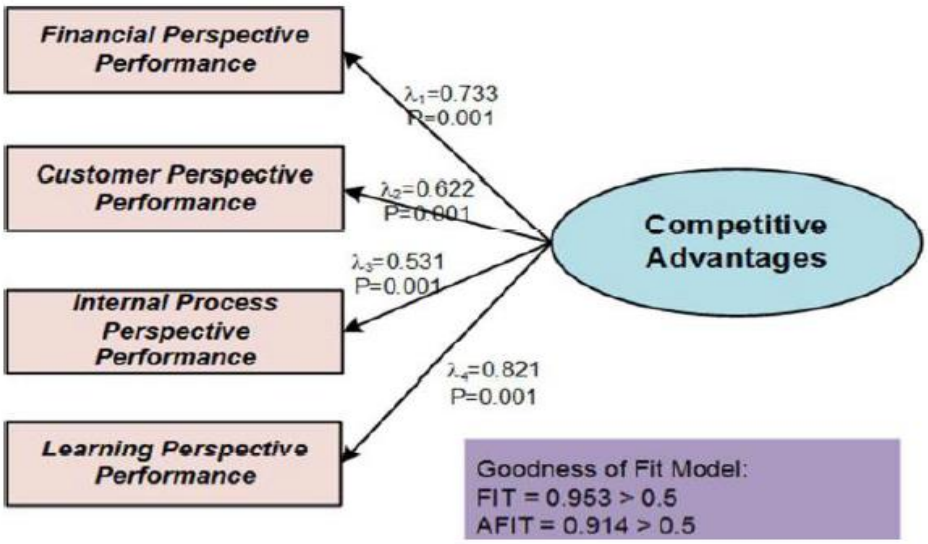
Hakkak and Ghodsi (2015) Model: shows the conceptual model of the study. As can be seen in the below, the components of the Balanced Scorecard impact the establishment of the sustainable competitive advantage in organizations.

Model (5): Hakkak and Ghodsi (2015) Model



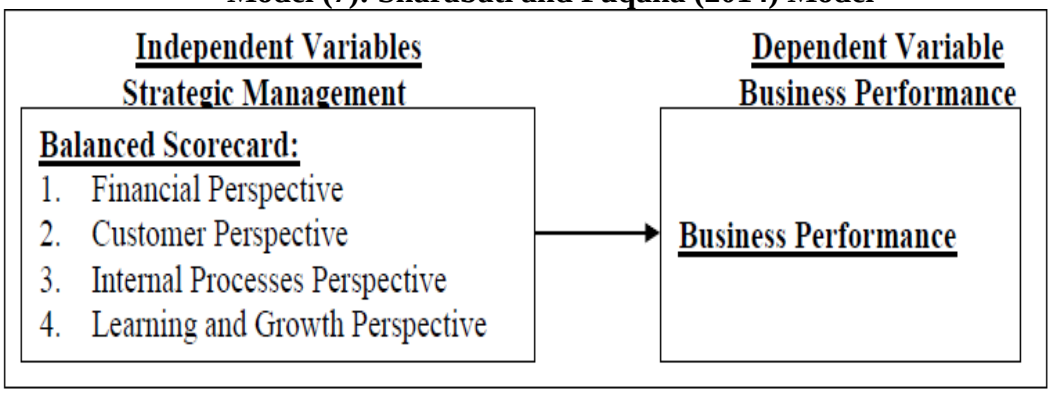
Hamid (2018) Model: shows the analysis result of Balance Scorecard as Measurement of Competitive Advantages, it shows that learning and growth perspective has the highest rating followed by financial perspective, followed by customer perspective, followed by internal business processes perspective, respectively.

Model (6): Hamid (2018) Model



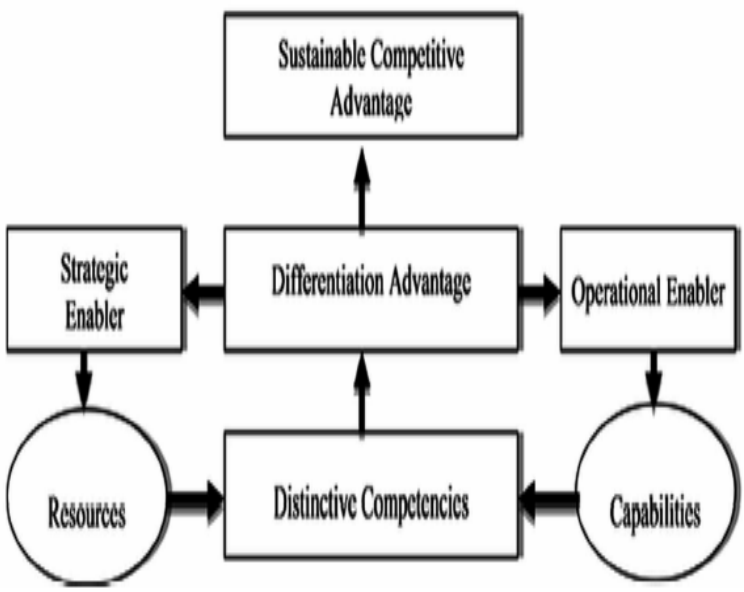
Sharabati and Fuqaha (2014) Model: the model shows the impact of using four perspectives Balanced Scorecard together of on business performance.

Model (7): Sharabati and Fuqaha (2014) Model



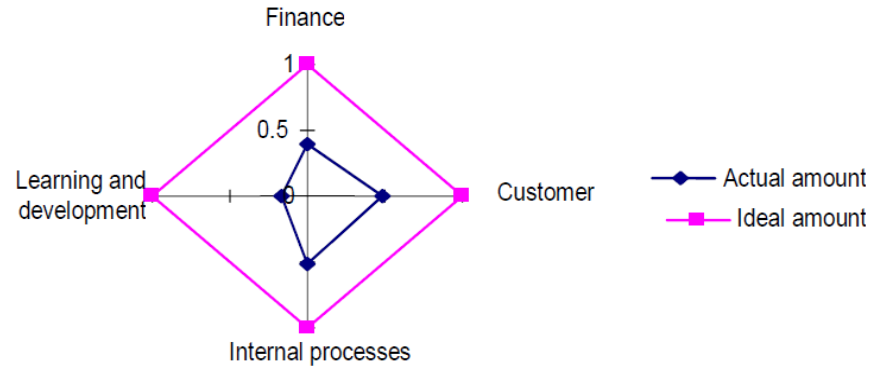
Gomes and Romão (2019) Model: shows relationship sustainable competitive advantage with the Balanced Scorecard approach.

Model (8): Gomes and Romão (2019) Model



Ahmadi, et. al. (2012) Model: The results show that is the ideal results of Balanced Scorecard is equal between four perspectives, but the actual results give the customer perspective the highest rate of Balanced Scorecard perspectives.

Model (9): Ahmadi, et. al. (2012) Model

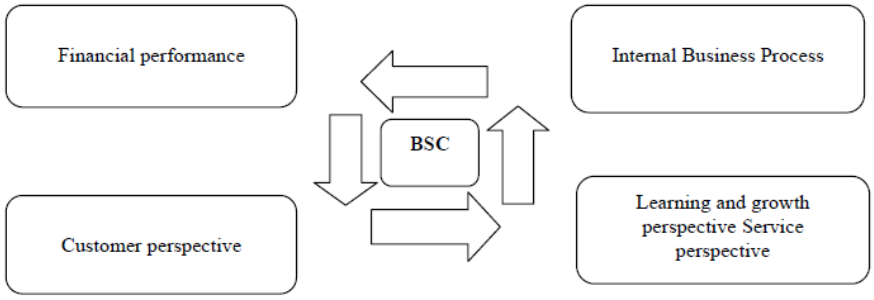


ır chart.

l dimension.

Vieira and Calvo (2016) Model: model shows the equal relationship between four perspectives of Balanced Scorecard, starts from customer perspectives, followed by learning and growth perspective, followed by internal business processes perspective, followed by financial perspective, respectively.

Model (10): Vieira and Calvo (2016) Model



Previous Studies:

In this section, the previous studies have been highlighted and a snapshot from each study has been presented based from oldest to newest.

Kaplan and Norton (1996b) study titled **"Using the Balanced Scorecard as a Strategic Management System"** aimed to show how Balanced Scorecard can be used as a strategic management system. Results showed how balanced scorecard not only gives a broader perspective about the organization; it also helps to align activities and resources with business

strategy and supports financial measures with three other non-financial areas. Results also indicated that Balanced Scorecard support organization to align management processes and focus as a whole organization, allows the organization to respond to uncertainty and gives competitive strategy to compete in such environments.

Braam and Nijssen (2004) study titled **"Performance Effects of Using the Balanced Scorecard"** aimed to understand how to use the Balanced Scorecard effectively. Data collected by questionnaire in the Netherlands, results showed Balanced Scorecard positively impact performance. The study recommended investigating the impact of Balanced Scorecard on other countries.

Davis and Albright (2004) study titled **"An Investigation of the Effect of Balanced Scorecard Implementation on Financial Performance"** purpose was held to investigate the difference between bank branches that used Balanced Scorecard and non-Balanced Scorecard branches. The experimental study covered 24 months starts in 1999 and the end of 2001. Results showed the effectiveness of Balanced Scorecard by implementing it to branches and comparing it to the other branches using traditional key financial measures. Results also showed that the branches that implemented Balanced Scorecard have superior financial performance than non-Balanced Scorecard, and evidence that it has a positive relationship with competitive strategies. The study recommended future research should study how the benefits of the Balanced Scorecard are affected by other industry characteristics.

Soderberg, et. al. (2011) study titled **"When is a Balanced Scorecard a Balanced Scorecard?"** aimed to identifies a test to classify firms performance measurement systems, data collected from 149 organizations in Canada, results showed that 24.2% fully developed Balanced Scorecard, followed by 16.8 % had structurally complete Balanced Scorecard, also

showed that senior management involvement for Balanced Scorecard firms is higher than non-Balanced Scorecard firms, moreover Balanced Scorecard firms tended to view performance measurement systems as a success, in contrast, non-Balanced Scorecard firms finally, a very small number of Balanced Scorecard firms tended to perceive ROE performance as inferior to their competitors. The study recommended to study other countries and to test Balanced Scorecard on nonprofit industries.

Divandri and Yousefi (2011) study titled **"Balanced Scorecard: A Tool for Measuring Competitive Advantage of Ports with Focus on Container Terminals"** aimed to determine or solve the containers terminals and ports difficulties in measuring performance, Balanced Scorecard has been employed on terminals and ports managers, this study can be considered as one of the first studies on ports and terminals. Finally, it showed that implementing Balanced Scorecard can be useful to terminals and ports, by making it easier to understand vision and mission and translate it to activities, moreover implementing the Balanced Scorecard to terminals port reduces the time and improve the productivity of terminals. The study recommended studying the impact of Balanced Scorecard on different industries.

Ahmadi, et. al. (2012) study titled **"Using the Balanced Scorecard to Design Organizational Comprehensive Performance Evaluation Model"** was conducted in Pooya engineering company in Iran, which aims to design performance evaluation system through Balanced Scorecard. In order to study how to sustain in such a competitive world, by using the four dimensions of Balanced Scorecard (financial perspective, internal process perspective, growth and development perspective, customer perspective). This measure a company's activities, a comprehensive performance evaluation system can clarify organization vision and strategies, that gives the managers a comprehensive view of performance and helps to translate

vision into action, results showed that the internal business processes got the highest rating, followed by customer perspective, financial perspective and learning and growth, respectively .

Basuony (2014) study titled **"The Balanced Scorecard in large Firms and SMEs: A critique of the Nature, Value and Application"** aimed to discover the difference of implementing Balanced Scorecard on large and SMEs organization in Cairo, Egypt. Results showed that large firms take more time to implement Balanced Scorecard compared to SMEs. The results show that it is not possible to apply all generations of Balanced Scorecard in SMEs but it is applicable to large firms, there are some implementation barriers in implementing Balanced Scorecard in SMEs like lack of human resources and financial problems. The time duration for SMEs is less than large firms. In the end, applying Balanced Scorecard to large firms is easier and more beneficial than applying it to SMEs.

Guidara and Khoufi (2014) study titled **"Balanced Scorecard and Performance in a Competitive Environment"** aimed to examine how Balanced Scorecard associated with organizational performance, data collected from 50 agribusiness units, in Tunis. Results showed the positive relationship between the use of the Balanced Scorecard and Business performance.

Sharabati and Fuqaha (2015) study titled **"The Impact of Strategic Management on the Jordanian Pharmaceutical Manufacturing Organizations' Business Performance"** aimed to investigate the impact of using Balanced Scorecard on Jordanian Pharmaceutical Manufacturing organizations' business performance. The data were collected from 13 Jordanian organizations by questionnaire. The investigator selected 140 managers out of 250, Results showed there is a considerable implementation of the balanced scorecard variables among Jordanian Pharmaceutical manufacturing organizations, the highest rating average was learning and

growth perspective rated, then internal business processes perspective, followed by financial perspective and customer perspective, respectively. Result also showed that there is a relationship among Balanced Scorecard variables and between balanced scorecard variables and Jordanian pharmaceutical manufacturing Organizations' business performance is strong. In the end, the study shows that Balanced Scorecard has a positive impact on Jordanian pharmaceutical manufacturing organizations' business performance. The study recommended performing similar studies on different industries in Jordan, and to study the impact of using four elements of Balanced Scorecard together because they are related and impact each other.

Hakkak and Ghodsi (2015) study titled **"Development of a Sustainable Competitive Advantage Model Based on Balanced Scorecard"** aimed to investigate the impact of Balanced Scorecard implementation on sustainable competitive advantages. The population under study was employees of organizations it was held in North Khorasan Province, investigator collected data by questionnaire from 120 employees as participants for research sample, the study showed that Balanced Scorecard has a strong positive impact on achieving sustainable competitive, moreover Balanced Scorecard works as a tool to achieve sustainable competitive advantage and to improve market position and the financial perspective of organization. The study recommended focusing on the impact of the Balanced Scorecard implementation on productivity, financial performance and efficiency of organizations putting into consideration the different aspects of all the variables.

Sitawati, et. al. (2015) study titled **"Competitive Strategy and Sustainable Performance: The Application of Sustainable Balanced Scorecard"** aimed to investigate the relationship between sustainable Balanced Scorecard and competitive strategy, the study about how hotel

managers in Indonesia can fill the knowledge gap by using Balanced Scorecard, this study collected data by questionnaires from 3-5 stars hotels, questionnaires were sent by both postal mail and e-mail to improve the response rate. The Results revealed that there is a positive and significant relationship between sustainable Balanced Scorecard and competitive strategy. The study recommended testing this research model in different countries.

Mohammadi (2016) study titled **"Selection of the Most Appropriate Marketing Competitive Strategy with Combining Sustainable Balanced Scorecard and Multiple Criteria Decision"** paper aimed to investigate the most appropriate marketing competitive strategy with combining sustainable Balanced Scorecard data collected by questionnaire in bank sectors in Iran. The study showed that the financial perspective with the highest priority. And for the most appropriate marketing, competitive strategy differentiation strategy has the highest score for Tejarat bank. The study recommended to study the anatomy of fuzzy MCDM and to investigate the similarities and differences between fuzzy MCDM methods.

Mehralian, et. al. (2017) **"TQM and Organizational Performance Using the Balanced Scorecard Approach"** paper aimed to identify the relationship between the total quality management and organizational performance, by using the Balanced Scorecard. The Data were collected from 30 of the largest pharmaceutical distribution organizations in Iran. The results proved the positive relationship between total quality management and the four perspectives of Balanced Scorecard. The study recommended the future study to examine the impact of total quality management on different industries and examine its impact on various dimensions of performance, using the Balanced Scorecard.

Dhamayantie (2018) study titled **"Designing a Balanced Scorecard for Cooperatives"** paper aimed to develop indicators of cooperative

performance measurement that is suitable and connected with cooperative characteristics in Kubu Raya in Indonesia based on Balanced Scorecard perspective. Data collected through interviews and literature study on cooperative management by interviewing six cooperative managers. The study showed that Balanced Scorecard can be a performance measurement system and improve cooperatives performance significantly. Cooperative performance measurement is based on four perspectives of Balanced Scorecard which are, coherent, balanced, comprehensive and measurable. The study recommended to develop more specific performance measurements and to statistically test the validity of cooperative performance.

Hamid (2018) study titled **"Factor Analysis for Balanced Scorecard as Measuring Competitive Advantage of Infrastructure Assets of Owned State Ports in Indonesia"** aimed to investigate the factor analysis for Balanced Scorecard as measuring competitive advantage in Makassar, Indonesia. Researchers collected data by interviews, documents collection, direct observation, data collection and reporting of online media publications took 6 months. Detailed interviews were the main source of data, results showed the positive relationship between Balanced Scorecard and competitive strategy, Based on the highest loading factor, results showed that most powerful competitive advantage can be measured by learning and growth perspective.

Malagueno, et. al. (2018) study titled **"Balanced Scorecard in SMEs: Effects on Innovation and Financial Performance"** aimed to investigate the impact of Balanced Scorecard on SME's in terms of financial performance and innovation outcomes. Data collected by questionnaire from 201 SMEs in Spain, results showed that firms that implementing Balanced Scorecard have better financial performance and a higher level of innovation, it also showed the positive relationship between Balanced

Scorecard and financial and innovation outcomes. The study recommended to SME managers to improve the uses and designs of managerial practices might be appropriate for following specific strategic priorities.

Al-Kaabi and Jowmer (2018) study titled **"The Use of Sustainable Balanced Scorecard as a Tool for Strategic Planning and Resource Efficiency Improvement"** paper aimed to establish a sustainable Balanced Scorecard for the selected population with the involvement of resources, measures, objectives, issues, and dimensions, indicators, of the sustainability of Iraqi universities using the philosophy of strategic planning following a scientific and modern manner. The population of the study was Mustansiriya University in Iraq, the study took two academic years from 2014 to 2015. Results showed that adoption of Balanced Scorecard as a tool following the philosophy of strategic planning was achieved by formulating a vision, mission, and strategic goals. All these parameters were integrated into sustainable measures and issues through the comparison of the criteria of the actual reality of the academic accreditation with quantitative indicators such as weight. The study recommended studying the ability to integrate the development of Balanced Scorecard with dimensions of sustainability.

Quesado, et. al. (2018) study titled **"Advantages and Contributions in the Balanced Scorecard Implementation"** aimed to identify the advantages in implementing Balanced Scorecard. Data collected by qualitative research in Portugal, Spain. Results showed that Balanced Scorecard plays an important role in the communication of the organizational strategy by all the members and promotes the feedback process, also it allows to link the short term actions with long term strategy and create strategic awareness between employees, and helps to improve organization performance. The study recommended to carry out the study on different sectors.

Wati and Triwiyono (2018) study titled **"The Effect of Using Balanced Scorecard on Competitive Advantage and Its Impact on Firm Performance"** examined the impact of Balanced Scorecard on competitive advantage and firm's performance. Data collected from 50 organizations by questionnaire. The impact was tested by structural equation model. Conclusion indicated that Balanced Scorecard positively impacts a company's competitive advantage, and both impact the firm's performance. The Study recommended that using Balanced Scorecard in firms enhance both competitive advantage and company's performance.

Anuforo, et. al. (2019) study titled **"The Implementation of Balanced Scorecard and Its Impact on Performance"** aimed to investigate the impact of implementing Balanced Scorecard and it is the impact on performance at University Utara Malaysia in Malaysia, Data collected by interviews and by reviewing the university quarterly and annual reports. Results showed that implementing Balanced Scorecard in university Uttara of Malaysia has a significant impact on performance that helps in improving university ranking nationally and internationally. The results of the study are exclusively based on University Uttara Malaysia, to generalize the results the study recommended to implement the Balanced Scorecard on more number of university.

Li and Fu (2019) study titled "**Application of Balanced Scorecard in Enterprise Strategic Management"** aimed to study the application of Balanced Scorecard in strategic management, data collected by researches in China, studies showed that Balanced Scorecard is a performance evaluation system needs to be supported by all levels from managers and employees to successfully implement a corporate strategy and it must understand the business objectives and goals.

Massingham, et. al. (2019) study titled **"Improving Integrated Reporting: A New Learning and Growth Perspective for the Balanced**

Scorecard" the purpose of this paper to present a new learning and growth perspective for the Balanced Scorecard that includes more specific measures of value creation and integrated thinking to help improve integrated reporting. Data collected by theories about the learning and growth perspective of Balanced Scorecard in Penrith, Australia. Results showed that the new learning and growth perspective must include measures which are not abstract to capture real differences in value creation, and the improved learning and growth perspective must adequately measure the drivers of organizational learning. The study recommended investigating what organizations report reported and how it could improve internal behaviors.

Myung, et. al. (2019) study titled **"Corporate Competitiveness Index of Climate Change: A Balanced Scorecard Approach"** aimed to study proposes a corporate competitiveness evaluation model of climate change by implementing the Balanced Scorecard. Data collected by both quantitative and qualitative method in Paris, results showed that implementing Balanced Scorecard concept developed a corporate climate competitiveness evaluation model for use with four perspectives of Balanced Scorecard, it also showed that the Balanced Scorecard climate competitiveness evaluation system provides business practitioners with a better understanding of the potential factors of climate change that impact s positively the changes in the business environment and performance outcomes. The study recommended should collect data compiled by a minimum of three years to provide a Good analysis, which would yield better data and decrease the bias percentage.

Khaled and Bani-Ahmad (2019) study titled **"The Role of the Balanced Scorecard on Performance"** aimed to study the use of Balanced Scorecard on performance on bank sector, Data collected by surveys for both customers and employees in Amman, Jordan, results showed that the

learning and growth has the highest rating, followed by internal business processes perspective, followed by customer perspective, respectively.

The study recommended to continue using the Balanced Scorecard and adopts it continuously, and to maintain the degree of customer satisfaction achieved by the bank.

The Relationship between Variables:

A lot of researchers studied the impact of Balanced Scorecard on competitive strategy for large organizations, it looks like studying the Balanced Scorecard and its impacts on organization performance is a hot topic nowadays. Sitawati, et. al. (2015) showed the positive impact of Balanced Scorecard on competitive strategy. Moreover, Trang (2016) stated that there is a positive relationship between Balanced Scorecard and competitive strength and impact on the company's performance. Furthermore, Gomes and Romão (2018) stated that Balanced Scorecard could help organizations in gaining sustainable competitive advantage. Braam and Nijssen (2004) showed that Balanced Scorecard positively impacts performance. Davis and Albright (2004) Results showed the effectiveness of Balanced Scorecard by implementing it to branches and comparing it to the other branches using traditional key financial measures. Results also showed that the branches that implemented Balanced Scorecard have superior financial performance than non-Balanced Scorecard, and evidence that it has a positive relationship with competitive strategies. Sharabati and Fuqaha (2015) Results showed there is a considerable implementation of the Balanced Scorecard variables among Jordanian Pharmaceutical manufacturing organizations, the highest rating average was learning and growth perspective rated, then internal business processes perspective, followed by financial perspective and customer perspective, respectively. Study shows that Balanced Scorecard has a positive impact on Jordanian pharmaceutical manufacturing organizations' business

performance. Wati and Triwiyono (2018) Conclusion indicated that Balanced Scorecard positively impacts a company's competitive advantage, and both of them have a positive impact on a firm's performance. Finally, Wati and Triwiyono (2018) Conclusion indicated that Balanced Scorecard positively impacts a company's competitive advantage, and both impact the firm's performance.

What Differentiate the Current Study from Previous Studies?

This study might be considered as one of the first studies, which investigates the impact of using Balanced Scorecard on achieving competitive strategy at Jordanian SMEs Manufacturing Organizations. This study is going to be an expansion in the competitive strategy field for both practitioners and researchers. Most of the previous researches works were conducted to manage competitive Strategy from the conceptual perspective. This study is going to explain how the contributions of Balanced Scorecard process design and achieve a distinctive competitive Strategy. Most of the previous studies have been carried out in different countries, and most of them have been carried out in large organizations, not SMEs. The current study has been carried out on SMEs in Jordan. Most of the previous studies were based on reports of different organizations and industries. The current study is based on perception. The results of this study are compared with the results of previous studies mentioned earlier to highlight similarities and differences that might be there.

Chapter Three: Study Methodology (Methods and Procedures)

Study Design:

The current study is considered as a descriptive as well as cause/effect study. It aims at studying the impact of Using Balanced Scorecard on achieving competitive strategy (Differentiation Strategy, Cost Leadership Strategy, and Focus Strategy) at Jordanian SMEs manufacturing organizations. It starts with a literature review and experts' interviews to develop a questionnaire, then, a panel of judges checked and confirmed the items in the questionnaire. Finally, the survey has been carried out and the collected data checked and coded on SPSS, then validity and reliability test, the correlation between variables tested, and multiple regression used to test the hypothesis.

Study Population, Sample and Unit of Analysis:

Sample and population: The population of this study is all Jordanian SMEs Manufacturing Organizations, which are located in Sahab. According to Jordan Investors Association, they are 206 organizations, which are register by December 2018. The study covered all these organizations, which negate the need for sampling. Owners and managers of these organizations used as a unit of analysis.

According to Ministry of Industry and Trade, Department of Statistics, Central Bank of Jordan, and Jordan Export Development and Commercial Centers Corporation, manufacturing organizations can be divided into three types based on a number of employees as follows: micro manufacturing organizations, small manufacturing organizations, medium manufacturing organizations, and large manufacturing organizations, as shown in table (1):

Table (1): Definition of SMEs in Jordan

Organization	Micro	Small	Medium	Large
Ministry of Industry and Trade	<10 employees	Between 10-49	Between 50-250	>250 employees
Amman Chamber of Industry	<10 employees	Between 10-49	Between 50-250	>250 employees
Jordan Export Development and Commercial Centers Corporation	<10 employees	Between 10-49	Between 50-250	>250 employees
Department of Statistics	Between 1-4	Between 5-19	Between 20-99	>100 employees
Central Bank of Jordan	-	Between 5-20	Between 21-100	-

Our study was conducted according to Amman Chamber of Industry which Divide manufacturing organizations as follow: Micro-manufacturing organization (less than 10 employees), small manufacturing organization (between 10-49 employees), and medium manufacturing organization (between 50-250 employees), and large manufacturing organization (more than 250 employees).

Data Collection Methods (Tools):

To actualize this study, data used from sources: primary and secondary data. Secondary data collected from books, researches, thesis, journals, dissertations, articles, working papers, and the Worldwide Web. Primary data collected by using a questionnaire, which developed for the purpose of this study.

The Questionnaire:

The questionnaire includes three parts as follows:

Demographic Dimensions: Company name, capital of the company, number of employees, gender, age, experience, education, position.

Independent Variables (Balanced Scorecard): Balanced Scorecard perspectives are dimensions: (financial perspective, customer perspective, internal business processes perspective, learning and growth perspective) each sub-variable tested by five items.

Dependent Variable (Competitive Strategy): Competitive Strategy includes three sub-variables: differentiation strategy, cost leadership strategy, and focus strategy.

Each variable is measured by five items and five-point Likert-type scale is used to rate the owners and managers' perceptions about items implementation, ranging from value one (strongly not agree) to value five (strongly agree) used through the questionnaire.

Data Collection and Analysis:

The questionnaires were distributed to organizations' managers and owners which are located in Sahab Area and registered in Jordan Investors Association. This study covered 100 out of 206 organizations registered to Jordan Investors Association. Two hundred questionnaires were distributed to managers and owners, 120 were returned, and 20 were excluded due to lack of information, so only 100 questionnaires were appropriate for further analysis, all the completed questionnaires were tested by SPSS.

Validity Test:

Three methods are used to confirm validity: content validity was assured through different sources to collect the data such as articles, books, thesis, dissertations, working papers, journals, and the World Wide Web. Face validity was confirmed via a panel of judge committee. Hair, et. al. (2014) component factor analysis with KMO was used to test construct validity. Ferguson and Cox (1993) if the factor loading for each item within its group is more than 40%, this indicates that each item is suitable others While Kaiser-Meyer-Olkin (KMO) is used to measure sampling adequacy, KMO values between 0.8 and 1 indicate that high sampling adequacy, and 0.6 considered acceptable. Williams, et. al. (2010) Bartlett's test of Sphericity (BTS) of samples indicates samples harmony, and variance percentage explains the power of explanation when significance is less than

0.05 (95% confidence level), this indicates the factor analysis is fit and useful in this study.

Independent variables (Balanced Scorecard):

Table (2) shows that the factor loading of Balanced Scorecard dimensions rated between 0.695 and 0.842. Moreover, KMO has rated 72.2%, which indicates good adequacy, and the Chi^2 is 121.432, it shows the fitness of the model, then the variance is 61.078, which explains 61.08% of the variation. Finally, the significance of Bartlett's Sphericity is less than 0.05. Based on the mentioned above results the construct validity is assumed.

Table (2): Principal Component Factor Analysis Balanced Scorecard Sub-Variables:

Item	Factor1	KMO	Chi^2	BTS	Var%	Sig.
Financial Perspective	0.695	0.722	121.432	6	61.078	0.000
Customer Perspective	0.842					
Internal Business Processes Perspective	0.768					
Learning and Growth Perspective	0.813					

Principal Component Analysis.

Financial Perspective:

Table (3) shows that the factor loading of each item within the financial perspective has related between 0 .644 and 0. 759. KMO has rated 70.8%, which indicates good adequacy, and the Chi^2 106.302, which indicates the fitness of model, and the test produced an explanatory value of 69.293, which explains 69.29% of the variance. Finally, the significance of Bartlett's Sphericity is less than 0.05. Based on results the construct validity is assumed.

Table (3): Principal Component Factor Analysis for Financial Perspective:

Item	Factor1	KMO	Chi^2	BTS	Var%	Sig.
Financial Perspective 1	0.731	0.708	106.302	10.000	69.293	0.000
Financial Perspective 2	0.657					
Financial Perspective 3	0.759					
Financial Perspective 4	0.644					
Financial Perspective 5	0.657					

Principal Component Analysis.

Customer Perspective:

Table (4) shows that the factor loading of each item within the customer perspective has related between 0.690 and 0.775. KMO has rated 73.9%, which indicates good adequacy, and the Chi^2 155.805, which indicates the fitness of model, and the variance of 55.004, which explains 55.00% of the variation. Finally, the significance of Bartlett's Sphericity is less than 0.05. Based on the mentioned above results the construct validity is assumed.

Table (4): Principal Component Factor Analysis for Customer Perspective:

Item	Factor1	KMO	Chi^2	BTS	Var%	Sig.
Customer Perspective 1	0.775	0.739	155.805	10	55.004	0.000
Customer Perspective 2	0.743					
Customer Perspective 3	0.690					
Customer Perspective 4	0.764					
Customer Perspective 5	0.734					

Principal Component Analysis.

Internal Business Processes Perspective:

Table (5) shows that the factor loading of each item within the internal business processes perspective has related between 0.645 and 0.803. KMO has rated 68.5%, which indicates good adequacy, and the Chi^2 101.411, which indicates the fitness of model, and the variance of 68.026, which explains 68.03% of the variation. Finally, the significance of Bartlett's Sphericity is less than 0.05. Based on results the construct validity is assumed.

Table (5): Principal Component Factor Analysis for Internal Business Processes Perspective:

Item	Factor1	KMO	Chi^2	BTS	Var%	Sig.
Internal Business Processes Perspective 1	0.645	0.685	101.411	10	68.026	0.000
Internal Business Processes Perspective 2	0.674					
Internal Business Processes Perspective 3	0.653					
Internal Business Processes Perspective 4	0.803					
Internal Business Processes Perspective 5	0.626					

Principal Component Analysis.

Learning and Growth Perspective:

Table (6) shows that the factor loading of each item within the learning and growth perspective has related between 0.687 and 0.774. KMO has rated 79.0%, which indicates good adequacy, and the Chi^2 121.347, which indicates the fitness of model, and the variance of 53.282, which explains 58.3% of the variation. Finally, the significance of Bartlett's Sphericity is less than 0.05. Based on results the construct validity is assumed.

Table (6): Principal Component Factor Analysis Learning and Growth Perspective:

Item	Factor1	KMO	Chi^2	BTS	Var%	Sig.
Learning and Growth 1	0.735	0.790	121.347	10	53.282	0.000
Learning and Growth 2	0.738					
Learning and Growth 3	0.714					
Learning and Growth 4	0.687					
Learning and Growth 5	0.774					

Principal Component Analysis.

Dependent variable (Competitive Strategy):

Table (7) shows that the factor loading of competitive strategy sub-variable has related between 0.886 and 0.943. KMO has rated 72.2%, which indicates good adequacy, and the Chi^2 194.039, which Indicates the fitness of model, and the variance of 83.581, which explains 83.6% of the variation. Finally, the significance of Bartlett's Sphericity is less than 0.05. Based on the mentioned above results the construct validity is assumed.

Table (7): Principal Component Factor Analysis for Competitive Strategy:

Item	Factor1	KMO	Chi^2	BTS	Var%	Sig.
Cost Leadership Strategy	0.913	0.722	194.039	3	83.581	0.000
Differentiation Strategy	0.886					
Focus Strategy	0.943					

Principal Component Analysis.

Cost Leadership Strategy:

Table (8) shows that the factor loading of each item within the cost leadership strategy has related between 0.677 and 0.903. KMO has rated

76.20%, which indicates good adequacy, and the Chi^2 318.897, which indicates the fitness of model, and the variance of 69.302, which explains 69.3% of the variation. Finally, the significance of Bartlett's Sphericity is less than 0.05. Based on the mentioned above results the construct validity is assumed.

Table (8): Principal Component Factor Analysis Cost Leadership Perspective:

Item	Factor1	KMO	Chi^2	BTS	Var%	Sig.
Cost Leadership 1	0.861	0.762	318.897	10	69.302	0.000
Cost Leadership 2	0.903					
Cost Leadership 3	0.888					
Cost Leadership 4	0.814					
Cost Leadership 5	0.677					

Principal Component Analysis.

Differentiation Strategy:

Table (9) shows that the factor loading of each item within the differentiation strategy has related between 0.783 and 0.846. KMO has rated 86.2%, which indicates good adequacy, and the Chi^2 230.576, which indicates the fitness of model, and variance of 66.685, which explains 66.9% of the variation. Finally, the significance of Bartlett's Sphericity is less than 0.05. Based on results the construct validity is assumed.

Table (9:) Principal Component Factor Analysis Differentiation Strategy Perspective:

Item	Factor1	KMO	Chi^2	BTS	Var%	Sig.
Differentiation Strategy 1	0.822	0.862	230.58	10	66.69	0.000
Differentiation Strategy 2	0.784					
Differentiation Strategy 3	0.783					
Differentiation Strategy 4	0.846					
Differentiation Strategy 5	0.845					

Principal Component Analysis.

Focus Strategy:

Table (10) shows that the factor loading of each item within the focus strategy has related between 0.789 and 0.904. KMO has rated 86.7%, which indicates good adequacy, and the Chi^2 295.381, which indicates the fitness of model, and the variance of 71.465, which explains 71.5% of the variation.

Finally, the significance of Bartlett's Sphericity is less than 0.05. Based on results the construct validity is assumed.

Table (10): Principal Component Factor Analysis Focus Strategy Perspective:

Item	Factor1	KMO	Chi^2	BTS	Var%	Sig.
Focus Strategy 1	0.789	0.867	295.381	10	71.465	0.000
Focus Strategy 2	0.884					
Focus Strategy 3	0.904					
Focus Strategy 4	0.806					
Focus Strategy 5	0.838					

Principal Component Analysis.

Reliability Test:

Hair, et. al. (2014) Cronbach's Alpha coefficients of internal consistency used to test the consistency and suitability of the measuring tools, the reliable tools have a Cronbach's alpha above 0.70 and accepted if it is exceeding 0.60 Table (11) shows that Balanced Scorecard dimensions Cronbach's alpha ranges between 0.712 and 0.793. Moreover, it is for competitive strategy sub-variables between 0.874 and 0.898, as shown in table (11) all sub-variables and dimensions are above 0.60, therefore reliability is assumed:

Table (11): Reliability Test for all variables:

No.	Variable	No. of Items/Sub-variables	Cronbach's Alpha
1	Financial Perspective	5	0.723
2	Customer Perspective	5	0.793
3	Internal Business Processes Perspective	5	0.712
4	Learning and Growth Perspective	5	0.777
	Balanced Scorecard	**4 Dimensions**	**0.785**
1	Cost Leadership Strategy	5	0.880
2	Differentiation Strategy	5	0.874
3	Focus Strategy	5	0.898
	Competitive Strategy	**3 Sub-Variables**	**0.901**

Demographic Characteristics of Respondents:

The following section describes the respondents' characteristics. Frequency and percentage of participants include a number of employees, Gender, age, education, experience, position.

Number of Employees:

Table (12) shows that all the respondents are small and medium-sized enterprises with 250 employees or less, first category 10 respondents (10%) organizations which have less than 10 employees, followed by 49 respondents (49%) for organizations which have employees between 10 and 49, finally 41 respondents (9%) for organizations which have employees from 50-250.

Table (12): Respondents Number of employees

		Frequency	Percent
Number of Employees	Less than 10 employees	10	10.0
	From 10-49 employees	49	49.0
	From 50-250 employees	41	41.0
	Total	**100**	**100.0**

Gender: Table (13) shows that the majority of respondents are males, where 92 (92.0%), followed by females 8 with (8.0%) of respondents, this shows that the majority of owners and managers of organizations are males.

Table (13): Respondents Gender

		Frequency	Percent
Gender	Male	92	92.0
	Female	8	8.0
	Total	**100**	**100.0**

Age: Table (14) shown that the majority of respondents ages are between (40-50) years (29%), with 29 respondents comes next respondents between (30-39) years (27%), with 27 respondents comes next (above 50) respondents years (26%), with 18 respondents, finally (less than 30) respondents (18%) with 18 respondents.

Table (14): Respondents Age

		Frequency	Percent
Age	Less than 30	18	18.0
	Between 30-39	27	27.0
	Between 40-50	29	29.0
	Above 50	26	26.0
	Total	**100**	**100.0**

Experience: Table (15) shows that the majority have between 10-20 years of experience with 46 respondents (46.0%), comes next 29 respondents which have between 21-30 years of experience, followed by 13 respondents who have less than 10 years of experience (13.0%), The last one 12 respondents who have more than 30 years of experience (21.0%).

Table (15): Respondents Experience

		Frequency	Percent
Experience	Less than 10	13	13.0
	Between 10-20	46	46.0
	Between 21-30	29	29.0
	More than 30	12	12.0
	Total	**100**	**100.0**

Education: Table (16) shows that the majority with a Diploma degree with 40 respondents (40.0%), comes next 25 respondents hold Master's degree with (25.0%), comes next by 21 respondents holds bachelor degree with (21.0%), finally 14 respondents hold Ph.D. degree with (14.0%).

Table (16): Respondents Education

		Frequency	Percent
Education	Diploma	40	40.0
	Bachelor	21	21.0
	Master	25	25.0
	Ph.D.	14	14.0
	Total	**100**	**100.0**

Position: Table (17) shows that the results of respondents are almost the same with 51 manager respondents (51.0%), followed by 49 owner respondents (49.0%).

Table (17): Respondents Position

		Frequency	Percent
Position	Manager	51	51.0
	Owner	49	49.0
	Total	**100**	**100.0**

Chapter Four: Data Analysis

Introduction:

This chapter includes data descriptive statistical analysis of respondents' perception, Person Bivariate Correlation matrix to test the relationship between Balanced Scorecard perspectives with each other, Competitive strategy approaches with each other, and between Balanced Scorecard with competitive strategy, finally, a multiple and simple regressions to check a hypothesis.

Descriptive Statistical Analysis:

The mean, standard deviation, t-value, ranking, and importance are used to describe variables and sub-variables, where t-value is used for ranking, while the importance is divided into three categories as follows:

5-1/3= 1.33

Based on the equation above: between 1.00 and 2.33 considered as low importance, between 2.34 and 3.66 as medium importance, and finally between 3.67 and 5.00 as high importance.

Independent Variable (Balanced Scorecard):

Table (18) shows that the means of Balanced Scorecard dimensions ranges between 3.79 and 4.07 with a standard deviation ranges between 0.71 and 0.55, this indicates that respondents agree on the high importance of Balanced Scorecard dimensions. The average mean of Balanced Scorecard dimensions is 3.98 with a standard deviation of 0.48, which shows that respondents agree on the high importance of Balanced Scorecard, where the t-value=20.2 is more than t-tabulated=1.96. Table (18) shows that the financial perspective has rated highest, followed by internal business processes perspectives, then customer perspective and learning and growth perspectives, respectively.

Table (18): Mean, Standard Deviation, t-value, Ranking, and Importance of Balanced Scorecard Sub-Variable

No.	Dimensions	M	S.D	t	Sig.	Rank	Imp.
1	Financial Perspective.	4.07	0.55	19.60	0.00	1	High
2	Customer Perspective.	3.98	0.65	15.00	0.00	3	High
3	Internal Business Processes Perspective	4.07	0.55	19.40	0.00	2	High
4	Learning and Growth Perspective.	3.79	0.71	11.00	0.00	4	High
	Balanced Scorecard	**3.98**	**0.48**	**20.20**	**0.00**		**High**

T-tabulated=1.960

Financial Perspective:

Table (19) shows that the means of financial perspective items ranges between 3.96 and 4.18 with a standard deviation ranges between 0.816 and 0.744. This indicates that respondents agree on the high importance of all financial perspective items. Moreover, the average mean of financial perspective items is 4.07 with a standard deviation of 0.55, which indicates that respondents agree on the high importance of financial perspectives, where the t-value=19.6 is more than t-tabulated 1.96.

Table (19): Mean, Standard Deviation, t-value, Ranking, and Importance Financial Perspective items

No.	Items	M	S.D	t	Sig.	Rank	Imp.
1	The company improves revenue through new markets.	4.18	0.74	15.9	0.00	1	High
2	The company increases sales through relevance promotion programs.	3.96	0.82	11.8	0.00	5	High
3	The company improves market share through a competitor's strategy analysis.	4.01	0.80	12.7	0.00	4	High
4	The company reduces costs through experience.	4.13	0.84	13.5	0.00	3	High
5	The company improves cash flow through strategies development.	4.09	0.78	14.0	0.00	2	High
	Average Financial Perspective	**4.07**	**0.55**	**19.60**	**0.00**		**High**

T-tabulated=1.960

Customer Perspective:

Table (20) shows that the means of customer perspective items ranges between 3.83 and 4.11 with a standard deviation between 0.89 and 0.88. This explains that respondents agree on the high importance of customer perspective items. The average mean of customer perspectives sub-variable

is 3.98 with a standard deviation of 0.653, shows that respondents agree on the high importance of customer perspective, where the average of t-value=14.97 is more than t-tabulated=1.96.

Table (20): Mean, Standard Deviation, t-value, Ranking, and Customer Perspective items

No.	Items	M	S.D	t	Sig.	Rank	Imp.
1	The company updates customers' database regularly.	3.83	0.89	9.34	0.00	5	High
2	The company improves customer's retention through customer relationship management.	3.92	0.91	10.03	0.00	4	High
3	The company uses customers' complaints for further development.	3.96	0.93	10.31	0.00	3	High
4	The company improves customer satisfaction through customer needs.	4.11	0.88	12.69	0.00	2	High
5	The company improves customer service through clear standards.	4.07	0.80	13.47	0.00	1	High
	Average Customer Perspectives	**3.98**	**0.65**	**14.97**	**0.00**		**High**

T-tabulated=1.960

Internal Business Processes Perspective:

Table (21) shows that the means of internal business processes items ranges between 3.95 and 4.26 with a standard deviation between 0.880 and 0.747. This explains that respondents agree on the high importance of internal business processes items.

Table (21): Mean, Standard Deviation, t-value, Ranking and Importance Internal Business Processes items

No.	Items	M	S.D	t	Sig.	Rank	Imp.
1	The company improves safety standards.	4.26	0.75	16.88	0.00	1	High
2	The company decreases setup time.	4.11	0.75	14.79	0.00	2	High
3	The company minimizes waste through processes optimization.	3.95	0.88	10.79	0.00	5	High
4	The company improves quality through specialized tools.	4.00	0.88	11.41	0.00	4	High
5	The company enhances machine processes through preventive maintenance.	4.03	0.78	13.13	0.00	3	High
	Average Internal Business Processes	**4.07**	**0.55**	**19.38**	**0.00**		**High**

T-tabulated=1.960

The average mean of internal business processes items is 4.07 with a standard deviation of 0.552, shows that respondents agree on the high

importance of internal business processes items, where the average of t-value=19.38 is more than t-tabulated=1.96.

Learning and Growth Perspective:

Table (22) shows that the means of Learning and Growth items ranges between 3.43 and 3.93 with a standard deviation between 1.11 and .891. This explains that respondents agree on the high importance of Learning and Growth items. The average mean of Learning and Growth items is 3.79 with a standard deviation of 0.714, shows that respondents agree on the high importance of Learning and Growth, where the average of t-value=11.01 is more than t-tabulated=1.96.

Table (22): Mean, Standard Deviation, t-value, Ranking and Importance Learning and Growth items

No.	Items	M	S.D	t	Sig.	Rank	Imp.
1	The company increases the learning curve through continuous learning.	3.87	1.00	8.69	0.00	3	High
2	The company improves innovations through brainstorming sessions.	3.43	1.11	3.87	0.00	5	Medium
3	The company encourages employee's participation.	3.80	1.01	7.90	0.00	4	High
4	The company authorizes employees for problems solving.	3.93	0.89	10.44	0.00	1	High
5	The company reduces employees' turnover through a clear career path.	3.90	0.88	10.21	0.00	2	High
	Average Learning and Growth	**3.79**	**0.71**	**11.01**	**0.00**		**High**

T-tabulated=1.960

Dependent Variable (Competitive Strategy):

Table (23) shows that the means of competitive strategy range between 3.66 and 3.95 with a standard deviation between 0.83 and 0.79, this explains that respondents agree on the high importance of competitive strategy sub-variables.

The average mean of competitive strategy sub-variables is 3.85, with a standard deviation of 0.75, shows that respondents agree on the high importance of competitive strategy sub-variables, where the average of t-

value=11.38 is more than t-tabulated=1.96. Table (23) shows that focus strategy has rated highest importance, followed by cost leadership strategy, then differentiation strategy.

Table (23): Mean, Standard Deviation, t-value, Ranking, and Importance of Competitive Strategy dimensions

No.		M	S.D	T	Sig.	Rank	Imp.
1	Cost leadership Strategy	3.94	0.83	11.32	0.00	2	High
2	Differentiation Strategy	3.66	0.83	7.97	0.00	3	High
3	Focus Strategy	3.95	0.79	11.98	0.00	1	High
	Competitive Strategy	**3.85**	**0.746**	**11.38**	**0.00**		High

T-tabulated=1.960

Cost Leadership Strategy:

Table (24) shows that the means of cost leadership strategy items ranges between 3.62 and 4.23 with a standard deviation between 1.013 and 0.973. This explains that respondents agree on the high importance of cost leadership strategy items. The average mean of cost leadership strategy items is 3.94 with a standard deviation of 0.830, shows that respondents agree on the high importance of cost leadership strategy items, where the average of t-value=11.32 is more than t-tabulated=1.96.

Table (24): Mean, Standard Deviation, t-value, Ranking, and Importance of Cost Leadership Strategy items

No.	Items	M	S.D	T	Sig.	Rank	Imp.
1	The company improves the quality of its products continuously.	4.14	0.96	11.82	0.00	2	High
2	The company responds to market in time.	4.07	0.94	11.45	0.00	3	High
3	The company builds a strong brand image.	4.23	0.97	12.64	0.00	1	High
4	The company allocates research and development budget.	3.62	1.01	6.12	0.00	4	Medium
5	The company uses advertising campaigns.	3.64	1.15	5.56	0.00	5	Medium
	Cost Leadership Strategy	**3.94**	**0.83**	**11.32**	**0.00**		**High**

T-tabulated=1.960

Differentiation Strategy:

Table (25) shows that the means of differentiation strategy items ranges between 3.37 and 3.83 with a standard deviation between 1.051 and 0.975. This explains that respondents agree on the high importance of all differentiation strategy items. The average mean of differentiation strategy

items is 3.66 with a standard deviation of 0.83, shows that respondents agree on the high importance of differentiation strategy items, where t-value=7.97 is more than t-tabulated=1.96.

Table (25): Mean, Standard Deviation, t-value, Ranking, and Importance of Differentiation strategy items

No.	Items	M	S.D	t	Sig.	Rank	Imp.
1	The company decreases the costs of research and development.	3.37	1.05	3.52	0.00	5	Medium
2	The company reduces labor costs through automation.	3.83	0.98	8.51	0.00	2	High
3	The company increases fast production through the learning curve.	3.83	0.91	9.11	0.00	1	High
4	The company decreases production costs through mass production.	3.72	1.02	7.09	0.00	3	High
5	The company reduces advertising campaigns cost.	3.55	1.11	4.94	0.00	4	Medium
	Differentiation	**3.66**	**0.83**	**7.97**	**0.00**		**High**

T-tabulated=1.960

Focus Strategy:

Table (26) shows that the means of focus items ranges between 3.77 and 4.15 with a standard deviation between 0.973 and 0.978. This indicates that respondents agree on the high importance of focus items. The average mean of focus items is 3.95 with a standard deviation of 0.791, shows that respondents agree on the high importance of focus items, where the average of t-value=11.982 is more than t-tabulated=1.96.

Table (26): Mean, Standard Deviation, t-value, Ranking, and Importance of Focus items

No.	Items	M	S.D	t	Sig.	Rank	Imp.
1	The company scans markets for customers' information.	3.77	0.97	7.91	0.00	5	High
2	The company classifies customers based on needs.	3.93	0.89	10.44	0.00	3	High
3	The company selects the suitable market segment.	4.01	0.92	11.03	0.00	2	High
4	The company focuses on selective products.	4.15	0.98	11.76	0.00	1	High
5	The company affects customer perception of target customers through different tools	3.88	0.94	9.41	0.00	4	High
	Focus Strategy	**3.95**	**0.79**	**11.98**	**0.00**		**High**

T-tabulated=1.960

Relationships between Dependent and Independent Variables:

Table (27) shows that the relationships between Balanced Scorecard dimensions (financial perspective, customer perspective, internal business processes perspective, learning and growth perspective) are medium to strong, where r ranging between 0.385 and 0.682. It also shows the relationships between competitive strategy sub-variables are very strong, where r ranges between 0.681 and 0.820. Finally, the result shows that the relationships between Balanced Scorecard dimensions and competitive strategy are strong, where r ranges between 0.546 and 0.759, and the relationship between Balanced Scorecard and competitive strategy is very strong, where r equals 0.830.

Table (27): Bivariate Pearson Correlation between all Variables and Sub-Variables.

No	Variables	1	2	3	4	5	6	7	8	9
1	Financial Perspective									
2	Customer Perspective	.390**								
		.000								
3	Internal Business Processes	.473**	.507**							
		.000	.000							
4	Learning and Growth	.385**	.682**	.433**						
		.000	.000	.000						
5	Balanced Scorecard	.691**	.843**	.750**	.831**					
		.000	.000	.000	.000					
6	Cost Leadership Strategy	.506**	.715**	.451**	.678**	.763**				
		.000	.000	.000	.000	.000				
7	Differentiation Strategy	.502**	.639**	.540**	.537**	.709**	.681**			
		.000	.000	.000	.000	.000	.000			
8	Focus Strategy	.489**	.728**	.585**	.692**	.806**	.820**	.759**		
		.000	.000	.000	.000	.000	.000	.000		
9	Competitive Strategy	.546**	.759**	.574**	.695**	.830**	.913**	.891**	.938**	
		.000	.000	.000	.000	.000	.000	.000	.000	

****. Correlation is significant at the 0.01 level (2-tailed)**.

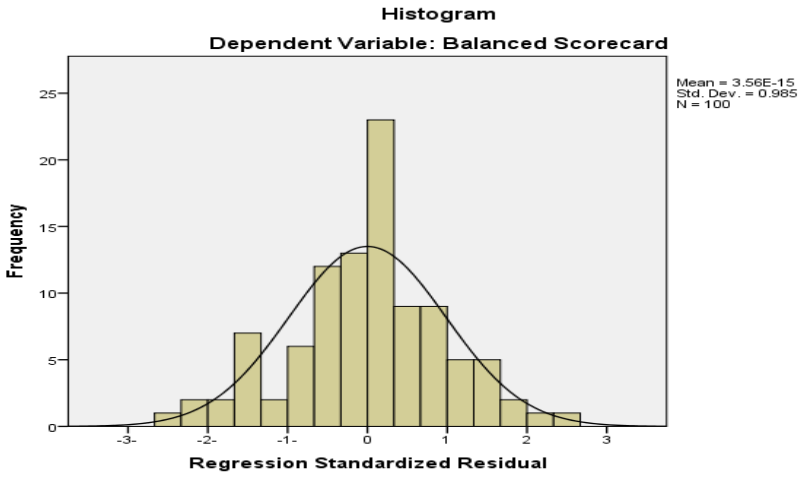
Hypothesis Testing:

Sekaran (2016) after checking validity, reliability and the correlation between Balanced Scorecard and Competitive Strategy variables, multiple

regression was used to test study hypotheses, also normality, Linearity Test, and independence of errors, multi-collinearity

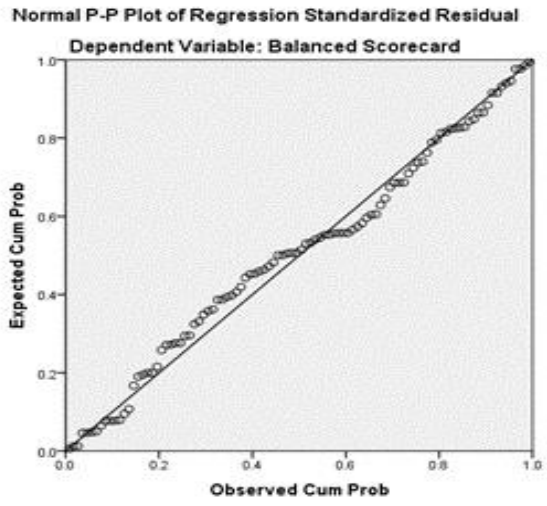
Normality: Figure (1) shows that the histogram shape of data follows the normal distribution, this indicates that the residuals do not impact normal distribution.

Figure (1): Normality Test



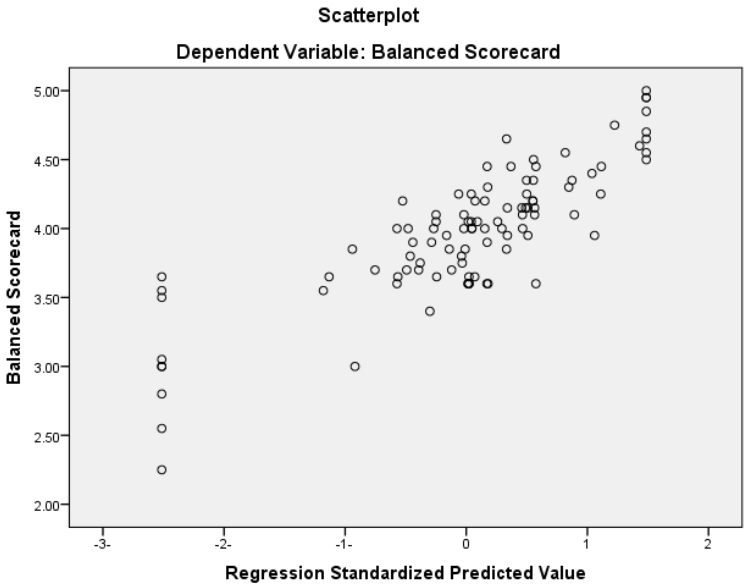
Linearity Test: Figure (2) shows a linear relationship between independent and dependent variables.

Figure (2): Linearity Test



Independence of Errors: Figure (3) shows the scatterplot of errors around the mean; also, Durbin-Watson was used to ensure the independence of errors.

Figure (3): Scatterplot Test



Multi-Collinearity: Table (28) shows the VIF (Variance Inflation Factor) value is less than 10, also the tolerance is more than 10%, therefore the Collinearity model does not violate this assumption. Durbin-Watson is 1.988 and it is below two.

Table (28): Durbin-Watson Value and Variance Inflation Rate.

Sub-Variables	Collinearity Statistics		Durbin-Watson
	Tolerance	VIF	
Cost Leadership Strategy	0.320	3.127	**1.988**
Differentiation Strategy	0.414	2.415	
Focus Strategy	0.253	3.955	

a. Dependent Variable: Balanced Scorecard

Main Hypothesis:

Multiple Regressions:

H_{01}: Balanced Scorecard perspectives do not impact competitive strategy (Differentiation Strategy, Cost Leadership Strategy, and Focus Strategy) of small and medium-sized Jordanian manufacturing organization, at ($\alpha \leq 0.05$).

Table (29) shows that when regressing the Balanced Scorecard perspectives against the three Competitive Strategy sub-variables, f value shows the fitness of study model, and R^2 shows explanatory power of

independent variable on the dependent variable. The model shows that Balanced Scorecard can explain 69.7% of the variation of Competitive Strategy, where (R^2=0.697, f=73.474, Sig. =0.000). Therefore, the null hypothesis is rejected, and the alternative hypothesis is accepted, which states that Balanced Scorecard impacts Competitive Strategy of organizations in Amman Jordan, at a level of significance (α≤0.05).

Table (29): Multiple Regression Analysis of Balanced Scorecard against Competitive strategy

Model	r	R^2	Adjusted R^2	f	Sig.
1	0.835[a]	0.697	0.687	73.474	.000[b]

a. Predictors: (Constant), Balanced Scorecard, b. dependent Competitive Strategy)

Based on Competitive advantage the main hypothesis can be divided into the following sub-hypotheses:

Table (30) Multiple Regressions Analysis of Balanced Scorecard against Competitive Strategy (ANOVA).

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(constant)	1.883	0.144		13.113	0.000
1	Cost Leadership Strategy	0.162	0.058	0.278	2.792	0.006
	Differentiation Strategy	0.113	0.051	0.193	2.208	0.030
	Focus Strategy	0.264	0.068	0.432	3.863	0.000

a. dependent variable: Competitive Strategy, T-tabulated=1.960

$H_{01.1}$: Balanced Scorecard perspectives do not impact differentiation strategy of small and medium-sized Jordanian manufacturing organizations, at (α≤0.05).

Table (30) shows that the Balanced Scorecard impact differentiation, where (Beta=0.193, t=2.208, Sig. =0.030). Therefore, the null hypothesis is rejected, and the alternative hypothesis is accepted, which states that Balanced Scorecard perspectives impact differentiation strategy of small and medium Jordanian manufacturing organizations, at (α≤0.05).

$H_{01.2}$: Balanced Scorecard perspectives do not impact cost leadership strategy of small and medium-sized Jordanian manufacturing organizations, at (α≤0.05).

Table (30) shows that the Balanced Scorecard impacts cost leadership, where (Beta=0.278, t=2.792, Sig. =0.06). Therefore, the null hypothesis is rejected, and the alternative hypothesis is accepted, which states that Balanced Scorecard perspectives impact differentiation strategy of small and medium-sized Jordanian manufacturing organizations, at ($\alpha \leq 0.05$).

$H_{01.3}$: Balanced Scorecard perspectives do not impact focus strategy of small and medium-sized Jordanian manufacturing organizations, at ($\alpha \leq 0.05$).

Table (30) shows that the Balanced Scorecard impact differentiation, where (Beta=0.432, t=3.863, Sig. =0.00). Therefore, the null hypothesis is rejected, and the alternative hypothesis is accepted, which states that Balanced Scorecard perspectives impact focus strategy of small and medium-sized Jordanian manufacturing organizations, at ($\alpha \leq 0.05$).

Simple Regression:

To confirm the impact of BSC on each competitive strategy, the study also used a simple regression and results are as follows:

Cost Leadership Strategy:

The table (31) shows that there is a strong relationship between BSC and cost leadership strategy, where r equals 0.763. Furthermore, the table shows that BSC can explain 58.2 of the variation in cost leadership strategy, where (R^2=0.582, f=136.462, sig. =0.000). Finally, the table (32) shows that the BSC impact cost leadership strategy, where (Beta=0.763, t=11.682, sig. =0.000). Therefore the null hypothesis is rejected and the alternative one is accepted, which states that Balanced Scorecard perspectives do not impact cost leadership strategy of small and medium-sized Jordanian manufacturing organizations, at ($\alpha \leq 0.05$).

Table (31): Simple Regression of BSC against Cost Leadership Strategy

Model	r	R^2	Adjusted R^2	f	Sig.
1	0.763[a]	0.582	0.578	136.462	0.000[b]

a. Predictors: (Constant), Cost Leadership Strategy

Table (32): Simple Regression of BSC against Cost Leadership Strategy

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.224	0.153		14.511	0.000
	Cost Leadership Strategy	0.445	0.038	0.763	11.682	0.000

a. Dependent Variable: Balanced Scorecard

Differentiation Strategy:

The table (33) shows that there is a strong relationship between BSC and differentiation strategy, where r equals 0.709. Furthermore, the table shows that BSC can explain 50.3 of the variation of differentiation strategy, where (R^2=0.503, f=99.314, sig. =0.000). Finally, the table (34) shows that the BSC impact differentiation strategy, where (Beta=0.709, t=9.966, sig. =0.000). Therefore, the null hypothesis is rejected and the alternative one is accepted, which states that Balanced Scorecard perspectives do not impact differentiation strategy of small and medium-sized Jordanian manufacturing organizations, at ($\alpha \leq 0.05$).

Table (33): Simple Regression of BSC against Differentiation Strategy

Model	r	R^2	Adjusted R^2	f	Sig.
1	0.709[a]	0.503	0.498	99.314	0.000[b]

Table (34): Simple Regression of BSC against Differentiation Strategy

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.459	0.156		15.757	0.000
	Differentiation Strategy	0.415	0.042	0.709	9.966	0.000

Focus Strategy:

The table (35) shows that there is a strong relationship between BSC and focus strategy, where r equals 0.806. Furthermore, the table shows that BSC can explain 64.9 of the variation of focus strategy, where (R^2=0.649,

f=181.417, sig. =0.000). Finally, the table (36) shows that the BSC impact focus strategy, where (Beta=.806, t=13.469, sig. =0.000). Therefore, the null hypothesis is rejected and the alternative one is accepted, which states that Balanced Scorecard perspectives do not impact focus strategy of small and medium-sized Jordanian manufacturing organizations, at ($\alpha \leq 0.05$).

Table (35): Simple Regression of BSC against Focus Strategy

Model	r	R^2	Adjusted R^2	f	Sig.
1	0.806[a]	0.649	0.646	181.417	0.000[b]

a. Predictors: (Constant), Focus Strategy

Table (36): Simple Regression of BSC against Focus Strategy

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.030	0.147		13.773	0.000
	Focus Strategy	0.493	0.037	0.806	13.469	0.000

In summary, results show that the respondents agree on the high importance of Balanced Scorecard dimensions, financial perspective has rated highest, followed by internal business processes perspectives, then customer perspective and learning and growth perspectives, respectively. Results also show that respondents agree on the high importance of competitive strategy sub-variables, where focus strategy has rated highest importance, followed by cost leadership strategy, then differentiation strategy.

Moreover, results show that the relationships between Balanced Scorecard dimensions (financial perspective, customer perspective, internal business processes perspective, learning and growth perspective) are medium to strong, and the relationships between competitive strategy sub-variables are very strong, finally, the relationships between Balanced Scorecard dimensions and competitive strategy are strong, and the relationship between Balanced Scorecard and competitive strategy is very strong.

Finally, multiple regressions results show that that the Balanced Scorecard impacts competitive strategy and its sub-variables, where the Balanced Scorecard perspectives having the highest impact on focus Strategy, followed by on cost leadership strategy, then on differentiation strategy. The simple regression of Balanced Scorecard against competitive strategy sub-variables support the multiple regressions results, where the Balanced Scorecard perspectives having the highest impact on focus Strategy, followed by on cost leadership strategy, then on differentiation strategy

Chapter Five: Results' Discussion, Conclusion, and Recommendations

Results' Discussion:

The results show that the respondents agree on the high importance of Balanced Scorecard dimensions, financial perspective has rated highest, followed by internal business processes perspective, then customer perspective and learning and growth perspective, respectively. The study results are supported by previous such as Mohammadi (2016) with a financial perspective rated the highest, followed by internal business processes perspective, then customer perspective and learning and growth perspective, respectively. Results are supported by Malagueno, et. al. (2018) who concluded that financial perspective the highest importance within Balanced Scorecard dimensions.

Results also show that respondents agree on the high importance of competitive strategy sub-variables, where focus strategy has rated highest importance, followed by cost leadership strategy, then differentiation strategy.

Learning and growth perspective rated the highest importance by respondents, which supported by previous studies Sharabati and Fuqaha (2014), and Khaled and Bani-Ahmad (2019) followed by internal business processes perspective, then financial perspective, then customer perspective, respectively. Hamid (2018) results showed that Learning and growth perspective rated the highest importance by respondents, followed by financial perspective, then customer perspective, then internal business processes, respectively.

Moreover, results show that the relationships between Balanced Scorecard dimensions (financial perspective, customer perspective, internal business processes perspective, learning and growth perspective) are

medium to strong, and the relationships between competitive strategy sub-variables are very strong, finally, the relationships between Balanced Scorecard dimensions and competitive strategy are strong, and the relationship between Balanced Scorecard and competitive strategy is very strong. Results supported by Wati and Triwiyono (2018), Hamid (2018), and Hakkak and Ghodsi (2015).

Finally, results show that the Balanced Scorecard impact competitive strategy and its sub-variables, where the Balanced Scorecard perspectives having the highest impact on focus strategy, followed by on cost leadership strategy, then on differentiation strategy. Mohammadi (2016) showed Balanced Scorecard impact competitive strategy, where differentiation strategy rated the highest, followed by cost leadership strategy, then focus strategy, respectively. The positive impact of Balanced Scorecard on competitive strategy supported by Hakkak and Ghodsi (2015), Sitawati, et. al. (2015), Hamid (2018), and Wati and Triwiyono (2018).

Conclusion:

The aim of this study is to investigate the impact of using Balanced Scorecard on competitive strategy at Jordanian SMEs Manufacturing Organizations. Data collected from 100 organizations registered in Jordan Investors Association, which are located in Sahab, Amman, Jordan, by questionnaire. After confirming the normality, validity, and reliability of the tool, the descriptive analysis carried out, and the correlation between variables checked. Finally, the impact tested by multiple regression to test the study hypothesis. The Conclusion can be summarized in the following points: The results show that the respondents agree on the high importance of Balanced Scorecard dimensions, financial perspective has rated highest, followed by internal business processes perspectives, then customer perspective and learning and growth perspectives, respectively. Results also

show that respondents agree on the high importance of competitive strategy sub-variables, where focus strategy has rated highest importance, followed by cost leadership strategy, then differentiation strategy.

Moreover, results show that the relationships between Balanced Scorecard dimensions (financial perspective, customer perspective, internal business processes perspective, learning and growth perspective) are medium to strong, and the relationships between competitive strategy sub-variables are very strong, finally, the relationships between Balanced Scorecard dimensions and competitive strategy are strong, and the relationship between Balanced Scorecard and competitive strategy is very strong.

Finally, results show that that the Balanced Scorecard impact competitive strategy and its sub-variables, where the Balanced Scorecard perspectives having the highest impact on focus Strategy, followed by on cost leadership strategy, then on differentiation strategy.

Recommendations:

Recommendations for SMEs in Amman, Jordan.

1. The study recommends that SMEs in Amman should use Balanced Scorecard in order to compete and keep their customers against competitors.
2. The study recommends that SMEs in Amman have to emphasis on the financial perspective items of Balanced Scorecard, which rated the highest importance by respondents.
3. The study recommends that when using Balanced Scorecard for SMEs in Amman must include all dimensions together because they impact each other.

4. The study recommends that SMEs in Amman should empower employees for problem-solving, it has the highest rank in learning and growth perspective.

Recommendations for Academics and Future Research:

1. The study is carried out on organizations' registered in Jordan Investors Association, which are located in Sahab, the study recommends including all organizations from other districts in Amman Chamber of Industry to gain correct results.

2. The study is carried out on organizations in Amman, Jordan. To be able to generalize it is results, the study recommends conducting such a study in other countries.

3. This study was carried out with a limited period; therefore, the study recommends repeating this study after a suitable time to check industry development.

4. The study recommends for future studies to include more organizations in the sample to ensure the results of this study.

5. The study recommends studying the challenges of Balanced Scorecard implementation in the public sector.

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Appendices:

Appendix (1): Referee Committee (Panel of Judge).

No.	Name	Qualification	Organization
1	Prof. Ahmed Ali Saleh	Prof. Management	Middle East University
2	Dr. Hisham Abu Saimeh	Associate Professor of Computer science	Middle East University
3	Dr. Amjad Etwaiqat.	Associate Prof. Management	Middle East University
4	Dr. Ahmad Al-Saukar	Associate Prof. E-Business	Middle East University
5	Dr. Sa'eda Afaneh	Associate Prof. Management	Middle East University
6	Dr. Sameer Al-Jabali	Associate Prof. Management	Middle East University
7	Dr. Mohammad Al-Adaileh	Associate Prof. Management	Middle East University
8	Dr. Mohammad Khasawneh	Associate Prof. Management	Princess Sumaya University for Technology
9	Dr. Hussam Al Shamari	Associate Prof. Management	Princess Sumaya University for Technology
10	Dr. Husam Ali Halabi	Assistants Prof. Management	Middle East University
11	Dr. Ahmad Nassierden	Assistant Prof. Management	Middle East University

Appendix (2): Referees Committee Letter:

Dear Doctor/Professor……:

May I request you to referee the attached questionnaire, which related thesis titled: "The Impact of Using Balanced Scorecard on Competitive Strategy: Field Study at Jordanian SMEs Manufacturing Organizations."

The questionnaire includes (49) questions, which may take about 20 minutes to review it. I am looking forward to learning from your comments, which will contribute to developing suitable questions to measure the study variables. Your contribution is highly appreciated.

If you please, write your comments opposite to each question. I am sure your contribution will add value to my thesis.

Again, thank you for your help, if you have any questions, please do not hesitate to contact me on (079-5066407).

Thank you for your fruitful contribution

Prepared by: Ass'ad Adnan Ghaith

Supervised by: Dr. Abdel-Aziz Ahmad Sharabati

Appendix (3): Letter and Questionnaire of Respondents (English Version).

جـــامـعـــة الـــشـرق الأوسـط
MIDDLE EAST UNIVERSITY
Amman - Jordan

Thesis Questionnaire

Dear Participant:

This questionnaire is a part of my thesis titled: "The Impact of Using Balanced Scorecard on Competitive Strategy".

This questionnaire includes 35 paragraphs, which cover all independent, and dependent variables, and may take only 10 minutes from you to answer the questions.

Please, write your perception about the implementation of each paragraph in your company. All information and opinions you provide will be treated confidently, and will not be disclosed to any person or party; it will be only used for academic purposes.

I would like to thank you for your participation and support, and if do you have any question or comment, do not hesitate to call (0795066407).

Thank you for your effort.

Prepared by: Ass'ad Adnan Ghaith

Supervised by: Dr. Abdel-Aziz Ahmad Sharabati

Part one: Demographic information

Company Name:

Number of Employees: □Less than10 □Bet. 10-49 □Bet. 50-250

Gender: □Male □Female

Age (years): □Less than30 □ Bet. 30-39 □Bet. 40-50 □Above 50

Experience (years): □Less 10 □Bet.10-20 □ Bet.21-30 □More than 30

Education: □Diploma □ Bachelor □Master □Ph.D.

Position: □Manager □Owner.

Part two: The following 35 questions test the perception of managers and owners about "The Impact of Using Balanced Scorecard on Competitive Strategy". Please, rate each question according to actual implementation and not based on your belief, as follows: Strongly Agree (5), Agree (4), Neutral (3), Disagree (2), and Strongly Disagree (1).

No.	Item	Strongly not agree	Not Agree	Neutral	Agree	Strongly Agree
	Balanced Scorecard					
	Financial Perspective					
1.	The company improves revenue through new markets.	1	2	3	4	5
2.	The company increases sales through relevance promotion programs.	1	2	3	4	5
3.	The company improves market share through a competitor's strategy analysis.	1	2	3	4	5
4.	The company reduces costs through experience.	1	2	3	4	5
5.	The company improves cash flow through strategies development.	1	2	3	4	5
	Customer Perspective:					
6.	The company updates customers' database regularly.	1	2	3	4	5
7.	The company improves customer's retention through customer relationship management.	1	2	3	4	5
8.	The company uses customers' complaints about further development.	1	2	3	4	5
9.	The company improves customer satisfaction through customer needs.	1	2	3	4	5
10.	The company improves customer service through clear standards.	1	2	3	4	5
	Internal Business					
11.	The company improves safety standards.	1	2	3	4	5
12.	The company decreases setup time.	1	2	3	4	5
13.	The company minimizes waste through processes optimization.	1	2	3	4	5
14.	The company improves quality through specialized tools.	1	2	3	4	5

15.	The company enhances machine processes through preventive maintenance.	1	2	3	4	5
	Learning and Growth:					
16.	The company increases learning cure through continuous learning.	1	2	3	4	5
17.	The company improves innovations through brainstorming sessions.	1	2	3	4	5
18.	The company encourages employee's participation.	1	2	3	4	5
19.	The company authorizes employees for problems solving.	1	2	3	4	5
20.	The company reduces employees' turnover through a clear career path.	1	2	3	4	5
	Competitive Strategy:					
	Cost leadership Strategy					
21.	The company improves the quality of its products continuously.	1	2	3	4	5
22.	The company responds to market in time.	1	2	3	4	5
23.	The company builds a strong brand image.	1	2	3	4	5
24.	The company allocates research and development budget.	1	2	3	4	5
25.	The company uses advertising campaigns.	1	2	3	4	5
	Differentiation					
26.	The company decreases the costs of research and development.	1	2	3	4	5
27.	The company reduces labor costs through automation.	1	2	3	4	5
28.	The company increases fast production through the learning curve.	1	2	3	4	5
29.	The company decreases production costs through mass production.	1	2	3	4	5
30.	The company reduces advertising campaigns cost.	1	2	3	4	5
	Focus					
31.	The company scans markets for customers' information.	1	2	3	4	5
32.	The company classifies customers based on needs.	1	2	3	4	5
33.	The company selects a suitable market segment.	1	2	3	4	5
34.	The company focuses on selective products.	1	2	3	4	5
35.	The company affects customer perception of target customers through different tools	1	2	3	4	5

Appendix (4): Letter and Questionnaire of Respondents (Arabic Version):

جـــامـعـــة الـــشـرق الأوسـط
MIDDLE EAST UNIVERSITY
Amman - Jordan

السيدات والسادة الأفاضل

تحية طيبة وبعد...

يقوم الباحث بدراسة بعنوان "أثر استخدام بطاقة الأداء المتوازن على الاستراتيجية التنافسية: دراسة ميدانية على الشركات الأردنية الصناعية الصغيرة والمتوسطة" وهي جزء من متطلبات الحصول على درجة الماجستير في إدارة الأعمال من جامعة الشرق الأوسط. أرجو من حضرتكم التكرم قراءة الاستبانة بدقة والإجابة على فقراتها بوضع إشارة في المربع الذي يتوافق مع رأيكم مقابل كل فقرة من الفقرات المدرجة بالاستبانة.

إن تعاونكم من شأنه أن يعزز البحث العلمي، علماً أن المعلومات التي سيحصل عليها الباحث لن تستخدم إلا لغرض البحث العلمي وسيتم التعامل معها بحرص وسرية تامة.

"وتفضلوا بقبول فائق الاحترام والتقدير"

الباحث: اسعد عدنان غيث

إشراف: د. عبد العزيز احمد شرباتي

المعلومات الديموغرافية:

اسم الشركة:

عدد العاملين في الشركة:

☐ اقل من 10 ☐ من 49-50 ☐ من 50-250

النوع الاجتماعي:

☐ ذكر ☐ أنثى

العمر:

☐ اقل من 30 ☐ من 30-39

☐ من 40-50 ☐ 50 سنة فأكثر

المؤهل العلمي:

☐ دبلوم ☐ بكالوريس

☐ ماجستير ☐ دكتوراه

عدد سنوات الخبرة:

☐ اقل من 10 ☐ من 10-20

☐ من 21-30 ☐ 30 سنة فأكثر

المنصب:

☐ صاحب العمل ☐ المدير

الجزء الثاني: اختبار الأسئلة الـ 35 التالية تصور المديرين والمالكين حول تأثير استخدام بطاقة الأداء المتوازن على الاستراتيجية التنافسية. يرجى تقييم كل سؤال وفقًا للتنفيذ الفعلي وليس بناءً على إيمانك، على النحو التالي:

رقم الفقرة	محاور ا وتعريفاتها الإجرائية وفقراتها	لا أتفق تماماً	لا أتفق	أتفق إلى حدٍ ما	أتفق	أتفق تماماً
		1	2	3	4	5
بطاقة الأداء المتوازن						
المحور المالي والاقتصادي						
.1	تحسن الشركة الإيرادات من خلال الأسواق الجديدة.	1	2	3	4	5
.2	تزيد الشركة مبيعاتها من خلال برامج تسويق ذات صلة.	1	2	3	4	5
.3	تزيد الشركة حصتها السوقية من خلال تحليل استراتيجيات المنافسين.	1	2	3	4	5
.4	تخفض الشركة التكاليف من خلال الخبرة.	1	2	3	4	5
.5	تزيد الشركة التدفق المالي من خلال تطوير الاستراتيجيات.	1	2	3	4	5
محور العملاء						
.6	تقوم الشركة بتحديث قاعدة بيانات العملاء بانتظام.	1	2	3	4	5
.7	تستخدم الشركة إدارة علاقات العملاء للاحتفاظ بالعملاء.	1	2	3	4	5
.8	تستخدم الشركة شكاوى العملاء لمزيد من التطوير.	1	2	3	4	5
.9	تحسن الشركة رضا العملاء من خلال طلب احتياجاتهم.	1	2	3	4	5
.10	لدى الشركة معايير واضحة لتحسين خدمة العملاء.	1	2	3	4	5
محور الانظمة الداخلية						
.11	. تعمل الشركة على تحسين معايير السلامة	1	2	3	4	5
.12	تقلل الشركة وقت الاعداد (وهو الوقت المنتظر بين وقت البداء ووقت التنفيذ).	1	2	3	4	5
.13	تقلل الشركة النفايات من خلال تحسين العمليات.	1	2	3	4	5
.14	تحسن الشركة الجودة من خلال معدات خاصة.	1	2	3	4	5
.15	تحسن الشركة عمليات الأليات من خلال الصيانة الوقائية.	1	2	3	4	5
محور التطوير والنمو						
.16	تحسن الشركة منحنى الخبرة من خلال التعلم المستمر.	1	2	3	4	5
.17	تحسن الشركة الابتكار من خلال جلسات العصف الذهني.	1	2	3	4	5
.18	تشجع الشركة مشاركة الموظفين في اتخاذ القرار.	1	2	3	4	5
.19	تدعم الشركة الموظفين للاشتراك بحل المشكلات.	1	2	3	4	5
.20	تقوم الشركة بتطوير مسار وظيفي واضح لتقليل معدل دوران الموظفين (تبديل موظف قديم بموظف جديد).	1	2	3	4	5
الاستراتيجيات التنافسية						
استراتيجية التمييز						
.21	تعمل الشركة على تحسين جودة منتجاتها بشكل مستمر.	1	2	3	4	5
.22	تستجيب الشركة للسوق في الوقت المناسب.	1	2	3	4	5
.23	تبني الشركة صورة قوية لعلاماتها التجارية.	1	2	3	4	5
.24	تخصص الشركة ميزانية للبحث والتطوير.	1	2	3	4	5
.25	تستخدم الشركة الحملات الإعلانية.	1	2	3	4	5
استراتيجية التكلفة المنخفضة						
.26	تقلل الشركة من تكاليف البحث العلمي.	1	2	3	4	5
.27	تقلل الشركة تكاليف العمالة من خلال الأتمتة.	1	2	3	4	5
.28	تستخدم الشركة منحنى التعلم للإنتاج السريع.	1	2	3	4	5
.29	تعمل الشركة على خفض تكاليف الإنتاج عن طريق الإنتاج بكميات ضخمة.	1	2	3	4	5
.30	تخفض الشركة من تكلفة الحملات الإعلانية.	1	2	3	4	5
استراتيجية التركيز						
.31	تقوم الشركة بمسح الأسواق للحصول على معلومات العملاء.	1	2	3	4	5
.32	تصنف الشركة العملاء حسب الاحتياجات.	1	2	3	4	5

.33	تختار الشركة قطاع السوق المناسب.	1	2	3	4	5
.34	تركز الشركة على المنتجات المختارة.	1	2	3	4	5
.35	تؤثر الشركة على تصور العملاء المستهدفين من خلال استخدام أدوت مختلفة.	1	2	3	4	5

Appendix (5): Population: 100 Company in Amman, Jordan

	Company Name	Location
1.	الشركة المثالية للطباعة	Sahab
2.	المطابع المركزية	Sahab
3.	البسمة للصناعات البلاستيكية	Sahab
4.	شركة الجود للصناعات الكيماوية	Sahab
5.	شركة المشراق الصناعية	Sahab
6.	مركز العبوات الصناعية	Sahab
7.	الدولية للدهانات	Sahab
8.	شركة اليسر للعطور ومواد التجميل	Sahab
9.	شركة الجود لمواد التجميل	Sahab
10.	شركة زين للبخاخات البلاستيكية	Sahab
11.	شركة هاني وبسام سنقرط	Sahab
12.	شركة الوطنية لصناعة عصير الفواكه	Sahab
13.	شركة صلاح حمور وشركاه	Sahab
14.	مطبعة الغلاف الذكي	Sahab
15.	شركة اكياس الورق الاردنية	Sahab
16.	شركة محمد علي واولاده	Sahab
17.	شركة اتقان الدوائية	Sahab
18.	لينا لصناعة الورع الصحي	Sahab
19.	شركة التقنية المتقدمة م.م	Sahab
20.	شركة اراجن للتقانة الحيوية	Sahab
21.	مؤسسة القدس للصناعات الكيماوية	Sahab
22.	شركة سيجما للصناعات الكيماوية	Sahab
23.	مصنع شادي لصناعة ادوات الالمنيوم المنزلية	Sahab
24.	شركة سوا للبلاستك	Sahab
25.	مؤسسة مازن فطاير الصناعية	Sahab
26.	المتقدمة للرخام والغرانيت	Sahab
27.	زينة لتشكيل المعادن	Sahab
28.	الوطنية لصناعة المسامير	Sahab
29.	smart vision company	Sahab
30.	شركة الاتفاق البلاستيكية	Sahab
31.	شركة مصانع العصرية	Sahab
32.	الموارد لمستحضرات التجميل الطبيعية	Sahab
33.	مؤسسة القدس للصناعات الكيماوية	Sahab
34.	شركة الجود للمواد الكيماوية	Sahab
35.	مصنع ابو نصرة للرخام	Sahab
36.	Khalil haddad and Sons	Sahab
37.	Al Nahda printing press co.	Sahab
38.	Arabian Est. for rubber industries	Sahab
39.	Al-Faiha for Engineering Products	Sahab
40.	SAYAH Brothers for chocolate	Sahab
41.	زياد الحمصي وشركاه	Sahab
42.	الشركة الاردنية لصناعة الكرتون	Sahab
43.	الشركة الاردنية الاوروبية	Sahab
44.	شركة سوا للصناعات البلاستيكية	Sahab
45.	بزورية للصناعة والتجارة	Sahab
46.	التجارية للمواد الاساسية	Sahab
47.	شركة زيدون خصاونة واولاده	Sahab
48.	مصنع الهنوف	Sahab
49.	YAN Drug Store	Sahab

50.	العربية المتحدة لصناعة الاسمدة	Sahab
51.	نور واسماعيل شكري	Sahab
52.	القدس لصناعة الدهانات	Sahab
53.	M. Abu Haltam Group	Sahab
54.	Mohammed Brothers Company	Sahab
55.	العربية لصناعة الادوية	Sahab
56.	شركة ورثة احمد سليم	Sahab
57.	شركة يوسف حماد وشركاه	Sahab
58.	شركة يوسف الصناعية	Sahab
59.	شركة القدس للعبوات الصناعية	Sahab
60.	الشركة العربية لصناعة الكوابل	Sahab
61.	شركة بيتا لصناعة الريديترات	Sahab
62.	شركة فرحات للبلاستك	Sahab
63.	شركة زلوم الغذائية	Sahab
64.	شركة الصغير الصناعية	Sahab
65.	اليسر للعطور ومواد التجميل	Sahab
66.	مصنع الهنوف	Sahab
67.	النهضة للطباعة	Sahab
68.	مجموعة ابو حلتم	Sahab
69.	YAN Drug Store	Sahab
70.	JULPHAR	Sahab
71.	Brinks Jordan	Sahab
72.	Wail Fatayer industry	Sahab
73.	النخيل لصناعة الالبان	Sahab
74.	Retaj for developed industries	Sahab
75.	Al Naseem Glass company	Sahab
76.	فيلاديلفيا لصناعة الشكولاتة	Sahab
77.	هاني سنقرط	Sahab
78.	سوا للصناعات البلاستيكية	Sahab
79.	شركة زينة لتشكيل المعادن	Sahab
80.	Abu Haltam group	Sahab
81.	مصنع شادي للألمنيوم	Sahab
82.	مصنع نابلس للتنك	Sahab
83.	الشرق الاوسط للعبوات	Sahab
84.	مؤسسة القدس للصناعات الكيماوية	Sahab
85.	مصنع شادي للألمنيوم	Sahab
86.	اليسر للعطور ومواد التجميل	Sahab
87.	مؤسسة الخليج التقنية	Sahab
88.	شركة النساجون العرب	Sahab
89.	شركة الوطنية لصناعة المسامير	Sahab
90.	شركة بيتا لصناعة الريديترات	Sahab
91.	الفا للصناعات الكيماوية	Sahab
92.	شركة زينة لتشكيل المعادن	Sahab
93.	مصنع نابلس للتنك	Sahab
94.	مصنع نابلس للتنك	Sahab
95.	شركة الشرق لصناعة الحصر	Sahab
96.	مصنع شادي للألمنيوم	Sahab
97.	الشركة الاردنية الاوروبية	Sahab
98.	شركة زلوم الغذائية	Sahab
99.	شركة بيتا لصناعة الريديترات	Sahab
100.	مؤسسة القدس للصناعات الكيماوية	Sahab

Appendix (6): Original Data Analysis Report

Frequencies

Statistics

		Size	Gender	Age	Education	Experience	Position
N	Valid	100	100	100	100	100	100
	Missing	0	0	0	0	0	0

Frequency Table

Size

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	10	10.0	10.0	10.0
	2	49	49.0	49.0	59.0
	3	41	41.0	41.0	100.0
	Total	100	100.0	100.0	

Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	92	92.0	92.0	92.0
	2	8	8.0	8.0	100.0
	Total	100	100.0	100.0	

Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	18	18.0	18.0	18.0
	2	27	27.0	27.0	45.0
	3	29	29.0	29.0	74.0
	4	26	26.0	26.0	100.0
	Total	100	100.0	100.0	

Education

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	40	40.0	40.0	40.0
	2	21	21.0	21.0	61.0
	3	25	25.0	25.0	86.0
	4	14	14.0	14.0	100.0
	Total	100	100.0	100.0	

Experience

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	13	13.0	13.0	13.0
	2	46	46.0	46.0	59.0
	3	29	29.0	29.0	88.0
	4	12	12.0	12.0	100.0
	Total	100	100.0	100.0	

Position

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	51	51.0	51.0	51.0
	2	49	49.0	49.0	100.0
	Total	100	100.0	100.0	

Factor Analysis

```
FACTOR
 /VARIABLES Fp1 Fp2 Fp3 Fp4 Fp5
```

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.708
Bartlett's Test of Sphericity	Approx. Chi-Square	106.302
	df	10
	Sig.	.000

Communalities

	Initial	Extraction
Fp1	1.000	.684
Fp2	1.000	.769
Fp3	1.000	.662
Fp4	1.000	.578
Fp5	1.000	.772

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.389	47.787	47.787	2.389	47.787	47.787
2	1.075	21.506	69.293	1.075	21.506	69.293
3	.626	12.515	81.808			
4	.466	9.324	91.131			
5	.443	8.869	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix[a]

	Component	
	1	2
Fp1	.731	-.386-
Fp2	.657	.581
Fp3	.759	-.294-
Fp4	.644	-.403-
Fp5	.657	.583

Extraction Method: Principal Component Analysis.

a. 2 components extracted.

FACTOR
/VARIABLES Cp1 Cp2 Cp3 Cp4 Cp5

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.739
Bartlett's Test of Sphericity	Approx. Chi-Square	155.805
	df	10
	Sig.	.000

Communalities

	Initial	Extraction
Cp1	1.000	.600
Cp2	1.000	.552
Cp3	1.000	.476
Cp4	1.000	.583
Cp5	1.000	.538

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.750	55.004	55.004	2.750	55.004	55.004
2	.905	18.099	73.103			
3	.614	12.272	85.375			
4	.424	8.476	93.851			
5	.307	6.149	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix[a]

	Component
	1
Cp1	.775
Cp2	.743
Cp3	.690
Cp4	.764
Cp5	.734

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

FACTOR
/VARIABLES Ip1 Ip2 Ip3 Ip4 Ip5

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.685
Bartlett's Test of Sphericity	Approx. Chi-Square	101.411
	df	10
	Sig.	.000

Communalities

	Initial	Extraction
Ip1	1.000	.730
Ip2	1.000	.752
Ip3	1.000	.529
Ip4	1.000	.693
Ip5	1.000	.698

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.335	46.709	46.709	2.335	46.709	46.709
2	1.066	21.317	68.026	1.066	21.317	68.026
3	.706	14.127	82.154			
4	.461	9.218	91.372			
5	.431	8.628	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix[a]

	Component	
	1	2
Ip1	.645	.560
Ip2	.674	.545
Ip3	.653	-.319-
Ip4	.803	-.217-
Ip5	.626	-.553-

Extraction Method: Principal Component Analysis.

a. 2 components extracted.

FACTOR
/VARIABLES Lg1 Lg2 Lg3 Lg4 Lg5

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.790
Bartlett's Test of Sphericity	Approx. Chi-Square	121.347
	df	10
	Sig.	.000

Communalities

	Initial	Extraction
Lg1	1.000	.540
Lg2	1.000	.544
Lg3	1.000	.510
Lg4	1.000	.471
Lg5	1.000	.599

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.664	53.282	53.282	2.664	53.282	53.282
2	.703	14.064	67.346			
3	.673	13.470	80.815			
4	.548	10.955	91.770			
5	.411	8.230	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix[a]

	Component
	1
Lg1	.735
Lg2	.738
Lg3	.714
Lg4	.687
Lg5	.774

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

FACTOR
/VARIABLES Fp Cp Ip Lg

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.722
Bartlett's Test of Sphericity	Approx. Chi-Square	121.432
	df	6
	Sig.	.000

Communalities

	Initial	Extraction
Financial Perspective	1.000	.484
Customer Perspective	1.000	.709
Internal Business Processes	1.000	.589
Learning and Growth	1.000	.661

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.443	61.078	61.078	2.443	61.078	61.078
2	.730	18.241	79.319			
3	.519	12.964	92.282			
4	.309	7.718	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix[a]

	Component
	1
Financial Perspective	.695
Customer Perspective	.842
Internal Business Processes	.768
Learning and Growth	.813

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

FACTOR
/VARIABLES Lc1 Lc2 Lc3 Lc4 Lc5

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.762
Bartlett's Test of Sphericity	Approx. Chi-Square	318.897
	df	10
	Sig.	.000

Communalities

	Initial	Extraction
Lc1	1.000	.742
Lc2	1.000	.815
Lc3	1.000	.788
Lc4	1.000	.663
Lc5	1.000	.458

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.465	69.302	69.302	3.465	69.302	69.302
2	.714	14.278	83.579			
3	.450	9.008	92.587			
4	.223	4.453	97.040			
5	.148	2.960	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix[a]

	Component
	1
Lc1	.861
Lc2	.903
Lc3	.888
Lc4	.814
Lc5	.677

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

FACTOR
/VARIABLES D1 D2 D3 D4 D5

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.862
Bartlett's Test of Sphericity	Approx. Chi-Square	230.576
	df	10
	Sig.	.000

Communalities

	Initial	Extraction
D1	1.000	.675
D2	1.000	.614
D3	1.000	.614
D4	1.000	.716
D5	1.000	.715

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.334	66.685	66.685	3.334	66.685	66.685
2	.530	10.595	77.280			
3	.461	9.220	86.499			
4	.374	7.476	93.975			
5	.301	6.025	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix[a]

	Component
	1
D1	.822
D2	.784
D3	.783
D4	.846
D5	.845

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

FACTOR
/VARIABLES F1 F2 F3 F4 F5

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.867
Bartlett's Test of Sphericity	Approx. Chi-Square	295.381
	df	10
	Sig.	.000

Communalities

	Initial	Extraction
F1	1.000	.622
F2	1.000	.782
F3	1.000	.817
F4	1.000	.649
F5	1.000	.703

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.573	71.465	71.465	3.573	71.465	71.465
2	.505	10.102	81.567			
3	.425	8.492	90.059			
4	.274	5.476	95.535			
5	.223	4.465	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix[a]

	Component
	1
F1	.789
F2	.884
F3	.904
F4	.806
F5	.838

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

FACTOR
/VARIABLES Lc D F

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.722
Bartlett's Test of Sphericity	Approx. Chi-Square	194.039
	df	3
	Sig.	.000

Communalities

	Initial	Extraction
Cost leadership Strategy	1.000	.833
Differentiation	1.000	.786
Focus	1.000	.888

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.507	83.581	83.581	2.507	83.581	83.581
2	.327	10.900	94.481			
3	.166	5.519	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix[a]

	Component
	1
Cost Leadership Strategy	.913
Differentiation	.886
Focus	.943

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

RELIABILITY
/VARIABLES=Fp1 Fp2 Fp3 Fp4 Fp5

Reliability Statistics

Cronbach's Alpha	N of Items
.723	5

RELIABILITY
/VARIABLES=Cp1 Cp2 Cp3 Cp4 Cp5

Reliability Statistics

Cronbach's Alpha	N of Items
.793	5

RELIABILITY
/VARIABLES=Ip1 Ip2 Ip3 Ip4 Ip5

Reliability Statistics

Cronbach's Alpha	N of Items
.712	5

RELIABILITY
/VARIABLES=Lg1 Lg2 Lg3 Lg4 Lg5

Reliability Statistics

Cronbach's Alpha	N of Items
.777	5

RELIABILITY
/VARIABLES=Fp Cp Ip Lg

Reliability Statistics

Cronbach's Alpha	N of Items
.785	4

RELIABILITY
/VARIABLES=Lc1 Lc2 Lc3 Lc4 Lc5

Reliability Statistics

Cronbach's Alpha	N of Items
.880	5

RELIABILITY
/VARIABLES=D1 D2 D3 D4 D5

Reliability Statistics

Cronbach's Alpha	N of Items
.874	5

RELIABILITY
/VARIABLES=F1 F2 F3 F4 F5

Reliability Statistics

Cronbach's Alpha	N of Items
.898	5

RELIABILITY
/VARIABLES=Lc D F

Reliability Statistics

Cronbach's Alpha	N of Items
.901	3

T-Test

One-Sample Statistics

	N	Mean	Std. Deviation	Std. Error Mean
The company improves revenue through new markets.	100	4.18	.744	.074
The company increases sales through relevance promotion programs.	100	3.96	.816	.082
The company improves market share through a competitor's strategy analysis.	100	4.01	.798	.080
The company reduces costs through experience.	100	4.13	.837	.084
The company improves cash flow through strategies development.	100	4.09	.780	.078
Financial Perspective	**100**	**4.0740**	**.54802**	**.05480**
The company updates customers' database regularly.	100	3.83	.888	.089
The company improves customer's retention through customer relationship management.	100	3.92	.918	.092
The company uses customers' complaints for further development.	100	3.96	.931	.093
The company improves customer satisfaction through customer needs.	100	4.11	.875	.087
The company improves customer service through clear standards.	100	4.07	.795	.079
Customer Perspective	100	3.9780	.65313	.06531
The company improves safety standards.	100	4.26	.747	.075
The company decreases setup time.	100	4.11	.751	.075
The company minimizes waste through processes optimization.	100	3.95	.880	.088
The company improves quality through specialized tools.	100	4.00	.876	.088
The company enhances machine processes through preventive maintenance.	100	4.03	.784	.078
Internal Business Processes	100	4.0700	.55222	.05522
The company increases the learning curve through continuous learning.	100	3.87	1.002	.100
The company improves innovations through brainstorming sessions.	100	3.43	1.112	.111
The company encourages employee's participation.	100	3.80	1.005	.101
The company authorizes employees for problems solving.	100	3.93	.891	.089
The company reduces employees' turnover through a clear career path.	100	3.90	.882	.088
Learning and Growth	100	3.7860	.71422	.07142
Balanced Scorecard	100	3.9770	.48422	.04842
The company improves the quality of its products continuously.	100	4.14	.964	.096
The company responds to market in time.	100	4.07	.935	.093
The company builds a strong brand image.	100	4.23	.973	.097
The company allocates research and development budget.	100	3.62	1.013	.101
The company uses advertising campaigns.	100	3.64	1.150	.115
Cost leadership Strategy	100	3.9400	.83048	.08305
The company decreases the costs of research and development.	100	3.37	1.051	.105
The company reduces labor costs through automation.	100	3.83	.975	.097
The company increases fast production through the learning curve.	100	3.83	.911	.091
The company decreases production costs through mass production.	100	3.72	1.016	.102
The company reduces advertising campaigns cost.	100	3.55	1.114	.111

Differentiation	100	3.6600	.82853	.08285
The company scans markets for customers' information.	100	3.77	.973	.097
The company classifies customers based on needs.	100	3.93	.891	.089
The company selects the suitable market segment.	100	4.01	.916	.092
The company focuses on selective products.	100	4.15	.978	.098
The company affects customer perception of target customers through different tools	100	3.88	.935	.094
Focus	100	3.9480	.79117	.07912
Competitive Strategy	100	3.8493	.74615	.07461

One-Sample Test

	Test Value = 3					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
The company improves revenue through new markets.	15.866	99	.000	1.180	1.03	1.33
The company increases sales through relevance promotion programs.	11.772	99	.000	.960	.80	1.12
The company improves market share through a competitor's strategy analysis.	12.662	99	.000	1.010	.85	1.17
The company reduces costs through experience.	13.505	99	.000	1.130	.96	1.30
The company improves cash flow through strategies development.	13.979	99	.000	1.090	.94	1.24
Financial Perspective	19.598	99	.000	1.07400	.9653	1.1827
The company updates customers' database regularly.	9.344	99	.000	.830	.65	1.01
The company improves customer's retention through customer relationship management.	10.026	99	.000	.920	.74	1.10
The company uses customers' complaints for further development.	10.310	99	.000	.960	.78	1.14
The company improves customer satisfaction through customer needs.	12.686	99	.000	1.110	.94	1.28
The company improves customer service through clear standards.	13.466	99	.000	1.070	.91	1.23
Customer Perspective	14.974	99	.000	.97800	.8484	1.1076
The company improves safety standards.	16.868	99	.000	1.260	1.11	1.41
The company decreases setup time.	14.786	99	.000	1.110	.96	1.26
The company minimizes the waste through processes optimization.	10.790	99	.000	.950	.78	1.12

The company improves quality through specialized tools.	11.413	99	.000	1.000	.83	1.17
The company enhances machine processes through preventive maintenance.	13.131	99	.000	1.030	.87	1.19
Internal Business Processes	19.376	99	.000	1.07000	.9604	1.1796
The company increases learning curve through continuous learning.	8.686	99	.000	.870	.67	1.07
The company improves innovations through brainstorming sessions.	3.865	99	.000	.430	.21	.65
The company encourages employee's participation.	7.960	99	.000	.800	.60	1.00
The company authorizes employees for problems solving.	10.443	99	.000	.930	.75	1.11
The company reduces employees' turnover through a clear career path.	10.205	99	.000	.900	.73	1.07
Learning and Growth	11.005	99	.000	.78600	.6443	.9277
Balanced Scorecard	20.177	99	.000	.97700	.8809	1.0731
The company improves the quality of its products continuously.	11.823	99	.000	1.140	.95	1.33
The company responds to market in time.	11.446	99	.000	1.070	.88	1.26
The company builds a strong brand image.	12.642	99	.000	1.230	1.04	1.42
The company allocates research and development budget.	6.121	99	.000	.620	.42	.82
The company uses advertising campaigns.	5.563	99	.000	.640	.41	.87
Cost leadership Strategy	11.319	99	.000	.94000	.7752	1.1048
The company decreases the costs of research and development.	3.521	99	.001	.370	.16	.58
The company reduces labor costs through automation.	8.513	99	.000	.830	.64	1.02
The company increases fast production through learning curve.	9.114	99	.000	.830	.65	1.01
The company decreases production costs by mass production.	7.088	99	.000	.720	.52	.92
The company reduces advertising campaigns cost.	4.939	99	.000	.550	.33	.77
Differentiation	7.966	99	.000	.66000	.4956	.8244
The company scans markets for customers' information.	7.914	99	.000	.770	.58	.96
The company classifies customers based on needs.	10.443	99	.000	.930	.75	1.11
The company selects the suitable market segment.	11.031	99	.000	1.010	.83	1.19
The company focuses on selective products.	11.755	99	.000	1.150	.96	1.34
The company affects customer perception of target customers through different tools	9.411	99	.000	.880	.69	1.07
Focus	11.982	99	.000	.94800	.7910	1.1050
Competitive Strategy	11.383	99	.000	.84933	.7013	.9974

Correlations

Correlations

		FP	CP	IBP	LG	BSC	LC	D	F	CS
Financial Perspective	Pearson Correlation	1	.390**	.473**	.385**	.691**	.506**	.502**	.489**	.546**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100
Customer Perspective	Pearson Correlation	.390**	1	.507**	.682**	.843**	.715**	.639**	.728**	.759**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100
Internal Business Processes	Pearson Correlation	.473**	.507**	1	.433**	.750**	.451**	.540**	.585**	.574**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100
Learning and Growth	Pearson Correlation	.385**	.682**	.433**	1	.831**	.678**	.537**	.692**	.695**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100
Balanced Scorecard	Pearson Correlation	.691**	.843**	.750**	.831**	1	.763**	.709**	.806**	.830**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100
Cost leadership Strategy	Pearson Correlation	.506**	.715**	.451**	.678**	.763**	1	.681**	.820**	.913**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000
	N	100	100	100	100	100	100	100	100	100
Differentiation	Pearson Correlation	.502**	.639**	.540**	.537**	.709**	.681**	1	.759**	.891**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000
	N	100	100	100	100	100	100	100	100	100
Focus	Pearson Correlation	.489**	.728**	.585**	.692**	.806**	.820**	.759**	1	.938**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000
	N	100	100	100	100	100	100	100	100	100
Competitive Strategy	Pearson Correlation	.546**	.759**	.574**	.695**	.830**	.913**	.891**	.938**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
	N	100	100	100	100	100	100	100	100	100

**. Correlation is significant at the 0.01 level (2-tailed).

Regression

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.835[a]	.697	.687	.27085	1.988

a. Predictors: (Constant), Focus, Differentiation, Cost leadership Strategy

b. Dependent Variable: Balanced Scorecard

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	16.170	3	5.390	73.474	.000[b]
	Residual	7.042	96	.073		
	Total	23.212	99			

a. Dependent Variable: Balanced Scorecard

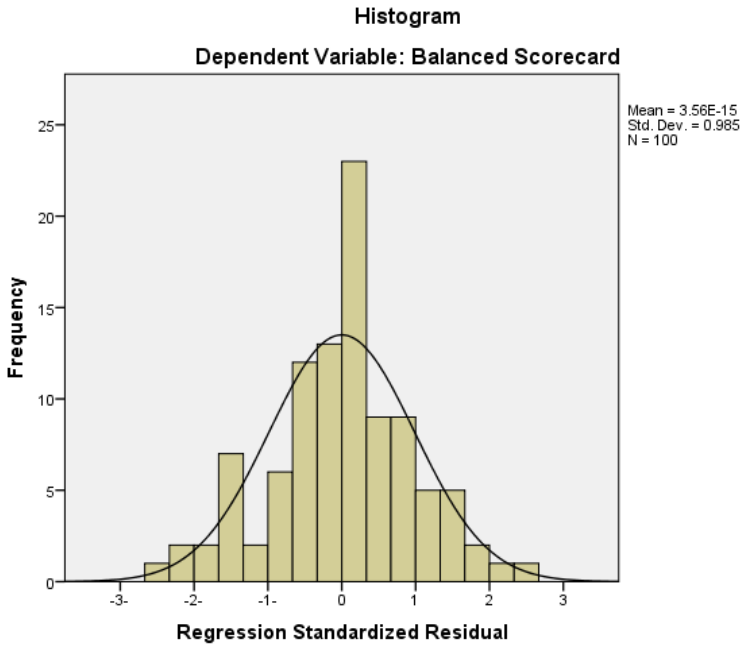
b. Predictors: (Constant), Focus, Differentiation, Cost Leadership Strategy

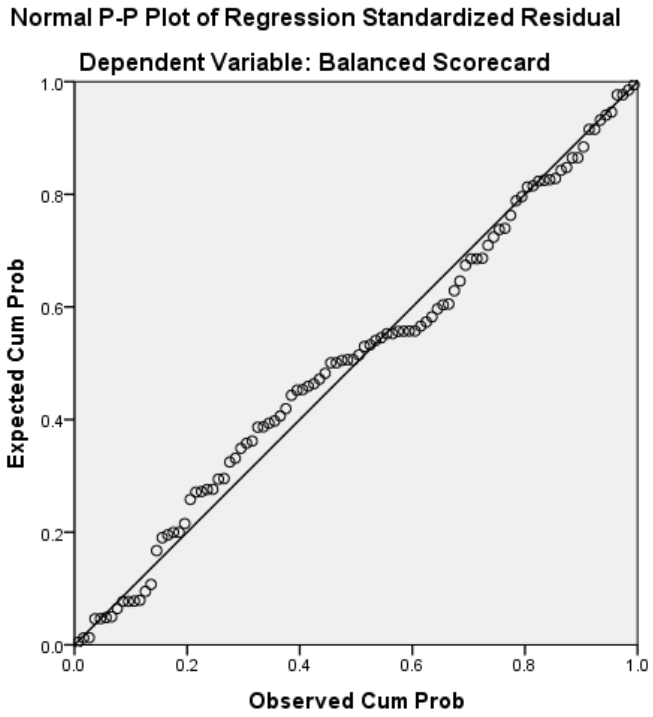
Coefficients[a]

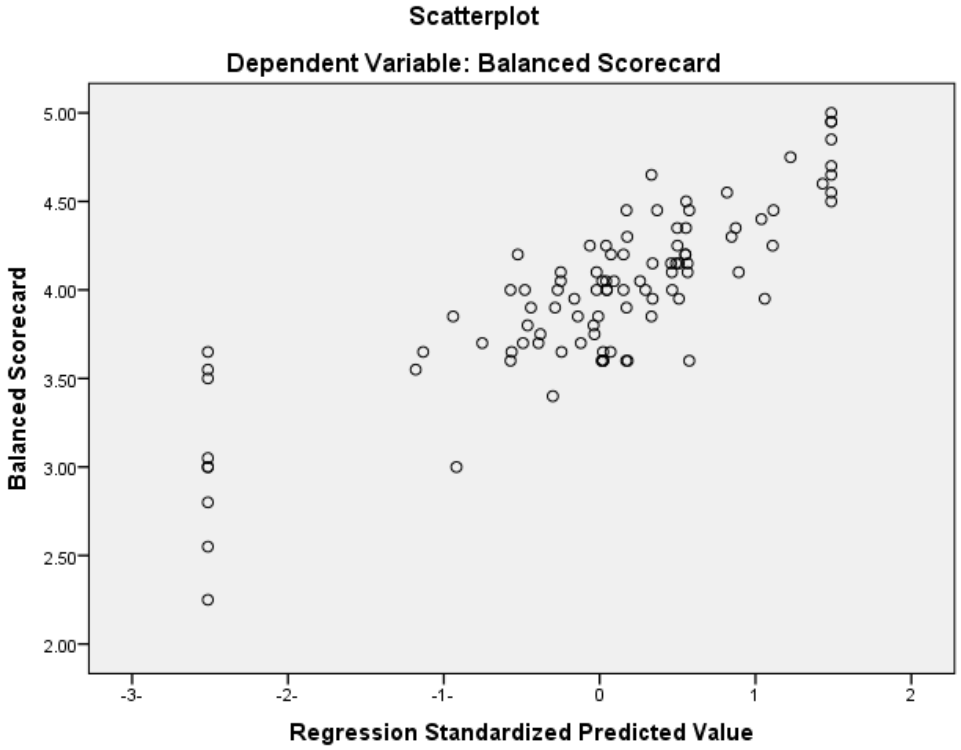
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.883	.144		13.113	.000		
	Cost leadership Strategy	.162	.058	.278	2.792	.006	.320	3.127
	Differentiation	.113	.051	.193	2.208	.030	.414	2.415
	Focus	.264	.068	.432	3.863	.000	.253	3.955

a. Dependent Variable: Balanced Scorecard

Charts


Histogram
Dependent Variable: Balanced Scorecard
Mean = 3.56E-15
Std. Dev. = 0.985
N = 100
Frequency
Regression Standardized Residual


Normal P-P Plot of Regression Standardized Residual
Dependent Variable: Balanced Scorecard
Expected Cum Prob
Observed Cum Prob


Scatterplot
Dependent Variable: Balanced Scorecard
Balanced Scorecard
5.00
4.50
4.00
3.50
3.00
2.50
2.00
-3-
-2-
-1-
0
1
2
Regression Standardized Predicted Value

Simple Regression:

Cost Leadership Strategy:

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.763[a]	.582	.578	.31465

a. Predictors: (Constant), Cost Leadership Strategy

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13.510	1	13.510	136.462	.000[b]
	Residual	9.702	98	.099		
	Total	23.212	99			

a. Dependent Variable: Balanced Scorecard
b. Predictors: (Constant), Cost Leadership Strategy

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.224	.153		14.511	.000
	Cost Leadership Strategy	.445	.038	.763	11.682	.000

a. Dependent Variable: Balanced Scorecard

Differentiation Strategy:

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.709[a]	.503	.498	.34299

a. Predictors: (Constant), Differentiation Strategy

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11.683	1	11.683	99.314	.000[b]
	Residual	11.529	98	.118		
	Total	23.212	99			

a. Dependent Variable: Balanced Scorecard
b. Predictors: (Constant), Differentiation Strategy

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.459	.156		15.757	.000
	Differentiation Strategy	.415	.042	.709	9.966	.000

a. Dependent Variable: Balanced Scorecard

Focus Strategy:

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.806[a]	.649	.646	.28822

a. Predictors: (Constant), Focus Strategy

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	15.071	1	15.071	181.417	.000[b]
	Residual	8.141	98	.083		
	Total	23.212	99			

a. Dependent Variable: Balanced Scorecard
b. Predictors: (Constant), Focus Strategy

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.030	.147		13.773	.000
	Focus Strategy	.493	.037	.806	13.469	.000

a. Dependent Variable: Balanced Scorecard