

Evaluation of Balanced Scorecard Practices and Their Impacts on Employees' Performance in Hotels

Adel Samir Elmetwaly

Assistant Lecturer, Hotel Management, Faculty of Tourism and Hotel Management, Pharos University in Alexandria

Neveen Mohamed Mansour

Associate Professor, Faculty of Tourism and Hotel Management, Helwan University

Mohamed Essawy

Professor, Faculty of Tourism and Hotel Management, Helwan University, Email, mtaiessawy@hotmail.co.uk

**Corresponding Author*

How to cite this article: Elmetwaly, A.S., Mansour, N.M. & Essawy, M. (2022). Evaluation of Balanced Scorecard Practices and Their Impacts on Employees' Performance in Hotels. African Journal of Hospitality, Tourism and Leisure, 11(3):1008-1019. DOI: <https://doi.org/10.46222/ajhtl.19770720.272>

Abstract

This research aims to evaluate the balanced scorecard practices and their impacts on employees' performance in five-star hotels in Cairo, Egypt. This paper considers a wide range of background information and a literature review that focuses on the implementation of balanced scorecard practices on the performance of employees in hotels. Questionnaires were distributed to employees working within the rooms division department. The study sample covered 30% of Egyptian five-star hotels in Cairo. Structural equation modeling was used to analyze results. In this context, the study found that the application of the balanced scorecard practices significantly affected employees' performance. It was found that the most influential factor affecting employees' performance was the learning and growth perspective. As such, it is recommended that hotels should pay more attention to the application of the balanced scorecard as a crucial tool for enhancing employees' performance. The implementation of the balanced scorecard begin with improving the skills and knowledge of the employees, thus managers in each department in hotels should facilitate the application of balanced scorecard and make use of balanced scorecard not only as a follow up tool for employees but also as a measurement tool.

Keywords: Balanced scorecard; Egyptian hotels; employees' performance; financial perspective; learning and growth perspective

Introduction

Performance is considered the ultimate result of all activities. Evaluating performance involves measuring the efficiency and effectiveness of the organization's current behavior. Selecting the appropriate measures for measuring performance is an important issue for any organization. This could be accomplished by using a combination of financial and non-financial measures. Few studies, in the hotel industry, have focused on financial and non-financial performance measures (Abdullah et al., 2019; Mustapha et al., 2020).

The balanced scorecard depends on four dimensions: financial, learning and growth, customer perspective and internal process perspective (Ridwan & Sudirman, 2021). Sardinha et al. (2019) added the environmental perspective as the fifth dimension. The balanced scorecard assists managers with making decisions and setting future strategic plans. It is also used as an analytical method to calculate and record the progress in achieving a specific goal.

Moreover, the balanced scorecard provides a visually appealing summary of the organization's overall success or failure (Alewine & Stone, 2013).

According to the findings of a recent study (Doran et al., 2019) applied on Vietnamese hospitality firms, the balanced scorecard helped managers to assess the achievement of strategic goals. In various contexts, studies focused on the use of financial and nonfinancial performance measures to assess the achievement of strategic goals. These previous studies highlight the usefulness of financial and nonfinancial performance measures for improving managerial capabilities in decision-making and problem solving, which lead to improved hotel performance (Bento et al., 2017).

Over the past decade, the tourism industry in the developing economies has expanded rapidly. In Egypt, the success of the hotel industry is vital for the prosperity of the tourism industry as well as the national economy. In 2018, this industry generated around 5% of the country's income and created more than 1 million jobs (Ministry of Tourism and Antiquities, 2022). However, there is a lack of research in the Egyptian hotel industry which measures the relationship between the balanced scorecard dimensions and employees' performance. Hence, this study addresses this research gap.

Literature review

The concept of the balanced scorecard

There are many definitions for the balanced scorecard. A balanced scorecard can be defined as a set of measures: financial and non-financial. Al Carlos et al. (2011) concurred with Atkinson and Brown (2001) that the term balanced refers to the balance among financial and non-financial and internal and external perspectives. According to Elbanna et al. (2015), the balanced scorecard is an approach for managing strategy. For De Waal (2005), the balanced scorecard is defined as transforming the vision and mission of the organization into achievable goals.

Despite the usefulness of the balanced scorecard, it has been criticized by Cheng and Humphreys (2012) for excluding employees' performance, suppliers, regulators, stakeholders, community and environmental issues. In fact, ignoring such important indicators could affect organizational performance. Additionally, the balanced scorecard fails to consider the direct and indirect competitors in order to know the competitive situation of the hospitality establishment (Kang et al., 2015; Rafiq et al., 2021). In so doing, it ignores specifying competitors. Therefore, recent performance measures must include new ones in order to more accurately and effectively gauge the current competitive situation of the hospitality enterprises (Altin et al., 2018). Finally, this study aims to specifically address one of the critiques mentioned above (i.e. focusing on employees' performance) since the most important elements for the success or failure of hotels depends on employees' performance (Abdel-Maksoud et al., 2016).

The development of the research hypotheses

Financial perspective

The use of financial measures indicates how well the execution of organization's strategy contributes to the improvement of its bottom-line (Kaplan & Norton, 1992; Rafiq et al., 2021). Examples of financial performance measures normally used in the hotel industry include operating income, return on investment (ROI), operating margin, revenue and cost compared to budget, revenue per available room and revenue growth (Fatima & Elbanna, 2020).

According to El-Deeb and Halim (2011), the implementation of balanced scorecard in hotels can achieve some strategic objectives for hotels such as increasing revenue, maximizing average revenue for the brand and increasing profit per room rates. The relationship between

the financial perspective and employees' performance has not received prior attention in the context of Egyptian hotels. All the above issues led to the development of the following hypothesis:

H1: There is a statistically significant relationship between the financial perspective and employees' performance in Egyptian hotels.

Customer perspective

The customer perspective indicates whether or not an organization is able to provide products/services in order to satisfy customers (Fakhory et al., 2020; Rafiq et al., 2021). This perspective focuses on how well an organization generates customer values in terms of price, product/service quality, and product image as well as the ability of an organization to provide products to meet customer needs. Customer-perspective measures usually include customer satisfaction, customer acquisition, guest retention, and market share (Bartlett et al., 2014; McManus, 2013).

In addition, the study conducted by Hoque and James (2005) found that there is a significant relationship between customer satisfaction and employees' performance. Furthermore Alonso et al. (2013) found that employees' performance enhanced customer loyalty. As such, the following hypothesis was developed:

H2: There is a statistically significant relationship between customer perspective and employees' performance in Egyptian hotel.

Internal business process perspective

The internal business process perspective measures the ability of an organization's operational process to provide products and services that meet customer needs (Evans, 2005). Examples of internal process perspective measures are the development of new products/services, new markets identified, productivity rate, increase innovation, service error rate, trust culture, shared value theories, maintenance of physical assets, knowledge sharing and complaint response (Dlamini et al., 2020). The studies conducted by Alfandi (2020) found that the success of applying the balanced scorecard depends on the success of all internal activities in hotels such as improved collaboration between departments, colleagues helping each other, the quality of equipment, repair response times and communication between staff. Internal process perspective is a key indicator that management uses to monitor the employees' performance in hotels. Following the above discussion, the third hypothesis is proposed as follows:

H3: There is a statistically significant relationship between internal business process perspective and employees' performance in Egyptian hotels.

The learning and growth perspective

Hotels evaluate learning and growth perspective through employee turnover, training hours, employee complaints/feedback and employee satisfaction (Najjari et al., 2015). According to Atefa and Baladi (2020), the learning and growth perspective is classified into two categories: the ability of employees (skills, training, and knowledge) and quality of information systems (systems, databases, and networks).

Dhillon (2020) stressed that "learning" is more comprehensive than "training". Learning includes internal resources such as mentors and tutors which are necessary to improve employees' performance in hotels. For example, the application of the learning and growth

perspective increased employees' awareness to achieve the hotel's vision, mission and strategic objectives. Hypothesis four was developed as follows:

H4: There is a statistically significant relationship between learning and growth perspective and employees' performance in Egyptian hotels

Figure 1 presents the conceptual model of the research.

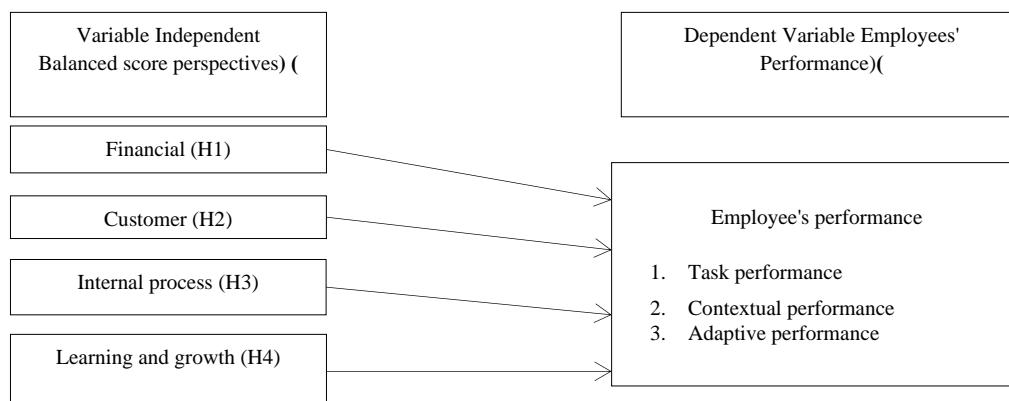


Figure 1: Conceptual model of research

Employees' performance

Employees' Performance is the behavior of an employee that is directly involved in producing goods or service activities providing indirect support for the organization's core technical processes as defined by Phillips and Louvie (2005). According to studies, three dimensions of employee performance were identified: task performance, contextual performance and adaptive performance (Phillips & Louvieris, 2005; Zoghbi-Manrique-de-Lara & Ding, 2017).

Task performance

Task performance means employees who use their specific skills and knowledge to support the organization's core technical processes (Attkinson & Brown, 2001).

Contextual performance

According to Ampofo (2020), contextual performance depends on the psychological and social environment of the organization. In addition, it occurs when employees exceed the activities of their work tasks that are not included in the job description. Attkinson and Brown (2001) assume that contextual performance considers personality traits of employees that can be used in a hiring decision. The employee is expected to exceed the job description such as volunteering, helping, co-working with each other, and following work procedures.

Adaptive performance

Adaptive performance is becoming more common with rapidly changing business demands brought on by technological innovations. Employees who have the ability to be creative and innovative are the most adaptive employees through culture adoption, creative problem solving, handling crisis situations, and learning new technologies in order to better complete their tasks and jobs (Zoghbi-Manrique-de-Lara & Ding, 2017).

Research methodology



The researcher focused on the employees in the rooms division department. The questionnaires were distributed during the moderate season and took nearly three months (from January 2020 to March 2020). A total of 300 forms were distributed in 10 five-star hotels and only 276 forms were considered valid for subsequent analyses. This number of forms was considered satisfactory from a sampling frame of 1000 respondents based on the following equation developed by (Morrison et al., 2017):

$$x = Z(c/100)2r(100-r)$$

$$n = N x / ((N-1)E^2 + x)$$

$$E = \text{Sqrt} [(N - n)x/n(N-1)]$$

Questions concerning the balanced scorecard was developed based on many studies (Attkinson & Brown, 2001; Aureli & Del Baldo, 2019; Chen, 2013). Employees' performance were evaluated through 17 questions from the study of Ampofo, 2020.

Structural equation modeling (SEM), the advanced multivariate technique, was used for the quantitative data analysis. With its ability to measure complicated causal relationship among constructs, SEM is considered a highly appropriate analytical approach for this type of study (Olsson et al., 2000). Amos software (version 21) was used to conduct the structural equation modeling analysis. It depicts the regression weights of independent variables on dependent ones. In addition, the statistical package for social sciences (SPSS version 22) was also used.

Table 1: Indicator Index

Measure	Name
GFI	Goodness-of-Fit Index
AGFI	Adjusted Goodness-of- Fit Index
RMSEA	Root Mean Square Error of Approximation
NFI	Normed Fit Index
CFI	Comparative Fit Index

Table 2: Demographic data

Characteristic data of Employee	Frequency	Percentage %
Gender		
Male	218	78.4%
Female	58	21.0%
Age		
Less than 20 years	32	11.6%
From 20 to less than 40 years	162	58.6%
More than 40 years	82	29.7%
Marital status		
Single	117	42.4%
Married	148	53.7%
Divorced	11	3.9%
Education		
Secondary school	121	43.8%
Bachelor	140	50.7%
Diploma	15	5.4%
How long have you been working in this department?		
Less than six months	19	6.8%
From six months to less than one year	18	6.7%
From one year to less than three years	91	32.9%
More than three years	148	53.6%

The profile data of the respondents included gender, marital status, age, educational level, as well as the length of employment with their current employer. Table 2 shows that 78.4% of the



respondents are males compared to only 21.0% females. Concerning the age of respondents, 58.6% of the respondents were found to be aged between 20 to 40 years; followed by the respondents who were 20 years or under with a percentage of 11.6%. Moreover, 29.7% of the respondents were over 40 years old which reflects the dominance of young employees in the hospitality industry.

Table 2 also illustrates that 53.7% of the respondents were married. Meanwhile, 42.4% of them were single. Additionally, 3.9% of respondents were divorced. These findings concur with the findings of Evans (2013), who explained that the reason for this is that married workers would usually have greater financial and family obligations, which increases their motivation to stay with the organization.

The educational level of respondents was distributed as follows: respondents with a Bachelors degree had the highest percentage (50.7%), followed by those with a secondary school education (43.8%) whilst postgraduates were only 5.4%. These findings indicate that most of the employees at the hotels are well educated and as such, they have the ability to understand and apply the meaning of the balanced scorecard.

Concerning, the employees' time of work in the hotel, this question offered four options. The first considered those who worked for less than six months and represented 6.8% of all respondents. 6.7% of them were found to have been working between six months to less than one year, while the majority of the respondents (53.6%) had worked for more than three years. Finally, 32.9% were found to have been working for between one year to less than three years. These findings indicate that most of the employees in the hotels have organizational commitment.

Confirmatory factor analysis

Confirmatory factor analysis is used to evaluate the relationships among the construct variables. Construct validity means the extent to which a set of measured variables represent the theoretical latent construct they are designed to measure. Moreover, it measures the relationships between the observed variables (indicators) and the unobserved variables (constructs). It must be noted that some questions were removed from the dimensions of balanced scorecard and employees' performance

Table 3: The results of model fit indices

Balanced Scorecard			
Fit index	Referenced value	References	The study results
CMIN/DF	< 5	Bentler & Bonett (1980)	1.2
CFI	> 90	Medsker, et al. (1994)	.90
TLI	>90	Bentler & Bonett (1980)	.93
IFI	>90	Morrison et al. (2017)	.92
NFI	>0.95	Steiger (1990)	.871
RMSEA	<0.08	Steiger (1990)	.031
Employees' performance			
CMIN/DF	< 5	Bentler & Bonett (1980)	1.5
CFI	> 90	Medsker et al, (1994)	.96
TLI	>90	Bentler & Bonet, (1980)	.92
IFI	>90	Morrison et al. (2017)	.93
NFI	>0.95	Steiger (1990)	.90
RMSEA	<0.08	Steiger (1990)	.04

*CR = Composite reliability; AVE = Average Variance Extracted

Measuring the model validity depends on establishing acceptable levels of goodness-of-fit for the measurement model and finding specific evidence of construct validity. The results of the measurement model reveal that all indicators were fit.

Internal consistency and testing of normal distribution

Skewness and kurtosis are used to determine whether the data follows a normal distribution or not. As shown in Table 4, there is a strong and consistent relationship exhibited between each set of items. Average Variance Extracted (AVE) and Composite Reliability (CR) showed that there was a Relationship among all the constructs' items. AVE was above 0.50 and CR was above 0.60. Therefore, these findings confirmed the validity of the mode (Morrison et al., 2017; Van de Wijngaert, 2010).

Table 4: Internal consistency and testing of normal distribution

Dimensions	Mean	Skewness	Kurtosis	AVE	CR
Balanced scorecard					
Financial perspective	3.9502	-.398	1.314	0.818	0.947
Customer Perspective	3.9032	-.162	.601	0.766	0.929
Internal Processes Perspective	4.0009	-.287	.978	0.719	0.926
Learning and Growth Perspective	4.1720	-.734	.234	0.746	0.920
Employees' performance					
Task performance	4.0620	-1.191	1.884	0.929	0.981
Contextual performance	3.9398	-.399	.523	0.970	0.992
Adaptive performance	3.9398	-.299	.523	0.980	0.995

Structure equation modeling (sem)

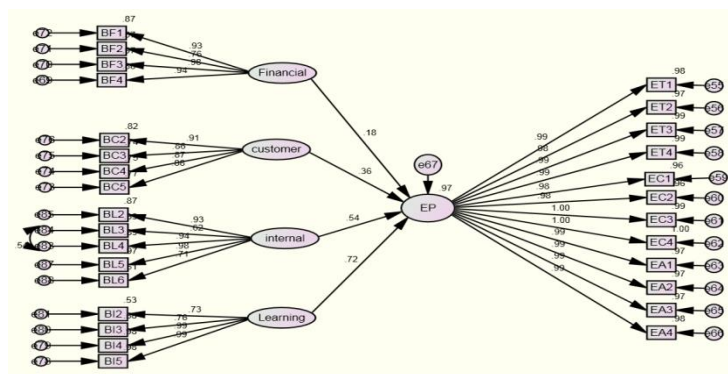


Figure 2: The final research structural model

Table 5: Hypotheses test results

Hypothesis	t-Value	β	t-Value	Result
H1	BF \rightarrow EP	.18	8.690	supported
H2	BC \rightarrow EP	.36	11.738	supported
H3	BI \rightarrow EP	.54	12.671	supported
H4	BL \rightarrow EP	.72	9.780	supported

Absolute t-value > 3.29, * p< 0.001. (β - beta), (p= sig)

Discussion

Hypothesis 1: Financial perspective influences employees' performance significantly (EP). This is congruent with previous studies (Fatima & Elbanna, 2020). This result shows that all hotels must pay attention to the financial perspective during submitting financial reports. For example, increased revenue of hotels must have an effect on improved salaries and wages in order to support the win- win principle.

Hypothesis 2 examined the impact of customer perspective (BC) on employees' performance (EP). The results imply that there is a positive impact of customer perspective (BF) on employees' performance (EP). This result is supported by previous studies (Alfandi, 2020; Alonso et al., 2013; Najjari et al., 2015). Employees are the driving factor behind

customer satisfaction. Employee interactions set the tone for a positive or negative customer experience. When employees are happy at work, this leads to customer satisfaction.

Hypothesis 3 examined the impact of internal process perspective (BI) on employees' performance (EP). Internal processes are needed within hotels to further the development of hotel performance. This means that the internal processes between departments such as service delivery to the customer, reducing costs, the time required to service and resolve customer complaints from the first time directly affects the employees' performance. The results revealed that there was a positive and significant relationship between internal process perspective and employees' performance. This result reaffirms that of previous studies (Ahmad et al., 2012; Alfandi, 2020; El-Deeb & Halim, 2011).

Hypothesis 4 considered learning and growth perspective (BL) and how it significantly influences employees' performance (EP). This implies that there was a positive impact of the learning and growth perspective (BF) on the employees' performance (EP). It helps to develop employees' performance through increasing loyalty, skills, knowledge, empowerment, and teamwork effectiveness. This result echoes the results obtained by previous studies (De Waal, 2005; Najjari et al, 2015).

Conclusion

This study found that learning and growth was the most influential factor on employees' performance in five-star hotels in Cairo. As such, hotels must pay attention to the knowledge, professional skills, and attitude of employees to improve their performance training. In addition, the study also shows that the internal process perspective was the second dimension influencing employees' performance in hotels. Hence, the managers of hotels must confirm the fairness of distributing work duties among employees. This asserts that the management should facilitate cooperation between internal departments in the hotels such as housekeeping, reservation, and laundry. The third and fourth influential factors assessed were customer perspective and financial perspective. Findings indicate that the hotels should concentrate on a non-financial perspective such as learning and growth perspective, internal processes perspective and customer perspective. The main contribution of this research reveals that a model of balanced scorecard which consists of four perspectives (financial, customer, internal process, learning and growth) leads hotels to improve employees' performance.

Implications

The study recommends that the Egyptian Hotel Association (EHA) needs to accentuate their efforts in order to spread the culture of the balanced scorecard system among hotels in Egypt. Moreover, The EHA needs to develop and deliver intensive workshops, seminars, and training programs to hotel employees in order to enhance their understanding of the concept and benefits of BSC and extend these efforts to include more employees when these training programs and workshops become necessary to approve the use of BSC in a wider number of hotels

Top management has to focus on non-financial measurements (such as customer perspective, internal process perspective, learning and growth perspective) as a part of its strategic plan to improve employees' performance in Egyptian hotels. The implementation of the balanced scorecard begins with improving the skills and knowledge of the employees, thus managers in each department in hotels should facilitate the application of balanced scorecard on the employees' levels, - using balanced scorecard not only as a follow up tool for employees but also as a measurement tool. The Egyptian Ministry of Tourism must also approve the establishment of a governmental center to measure and monitor the performance of employees in Egyptian hotels since this is considered an important outcome of the implementation of BSC.

This, in turn, will convince more hoteliers to develop and adopt BSC as a tool to enhance their internal processes, learning and grow perspective and therefore employee's performance.

Limitations

The current study, like any other, has some limitations. The first one relates to the impact of the Covid-19 pandemic on the sample of research - all the hotels in Egypt were working at a reduced capacity with only half their normal number employees. The second limitation is the lack of previous studies related to the application of the balanced scorecard in Egyptian hotels. Thirdly, the researchers also faced further constraints including the fact that some hotels rejected to distributing questionnaires as a precaution procedure so data was collected from hotels after lockdown. The last limitation is that the current research model lacks potential mediators or moderators.

Suggestion for future research

In future research, scholars should investigate the application of a balanced scorecard on restaurants, resorts, hospitals, and the food court at the university. Since there are many employees in these establishments, they would offer fertile environments for applying a balanced scorecard to facilitate the communication and cooperation between the organization and the employees. Research should also be conducted to assess the integration of the environmental aspect in a balanced scorecard to improve the role of hotels in sustainable development. Applying research on a balanced scorecard using a wider sample on Five and Four-star hotels in Egypt would also be recommended.

References

- Abdel-Maksoud, A., Kamel, H. & Elbanna, S. (2016). Investigating Relationships Between Stakeholders' Pressure, Eco-Control Systems and Hotel Performance. *International Journal of Hospitality Management*, 5 (9), 95-104.
- Abdullah, H.S., Salman, A.J. & Ahmed, I.A. (2019). Integrating the Value Chain and Balanced Scorecard to Evaluate the Overall Performance of a Tourism Organization. *African Journal of Hospitality, Tourism and Leisure*, 8 (5), 1-11.
- Ahmad, M.B., Wasay, E. & Malik, S.U. (2012). Impact of Employee Motivation on Customer Satisfaction: Study of Airline Industry in Pakistan. *Interdisciplinary Journal of Contemporary Research in Business*, 4 (6), 531-539.
- Al Carlos, F., Holloway, D. & Alam, M. (2011). This paper provides a deeper knowledge of the implementation of the Balanced Scorecard (BSC) in the Spanish footwear industry, under exploratory research which has been conducted with a final sample of 11 firms" An initial analysis. *International Journal of Electronic Business Management*, 9 (6), 180-191.
- Alewine, H.C. & Stone, D.N. (2013). How does environmental accounting information influence attention and investment?. *International Journal of Accounting and Information Management*, 21 (1), 22-25.
- Alfandi, A.M. (2020). Hotel-Related Factors and Employee Performance the Case of Jordanian Four Star Hotels. *International Business Research*, 13 (3), 68-78.
- Alonso, F., Almeida, M. & Bremser, K. (2013). Strategic Responses of the Spanish Hospitality Sector to the Financial Crisis. *International Journal of Hospitality Management*, 32 (1), 141-148.
- Altin, M., Koseoglu, M.A. & Riasi, A. (2018). Performance Measurement and Management Research in the Hospitality and Tourism Industry. *International Journal of Contemporary Hospitality Management*, 30 (2), 17-21.

- Ampofo, E.T. (2020). Mediation Effects of Job Satisfaction and Work Engagement on the Relationship between Organizational Embeddedness and Affective Commitment Among Frontline Employees of Star-Rated Hotels in Accra. *Journal of Hospitality and Tourism Management*, 44, 253-262.
- Atefa, S.M. & Baladi. N. (2020). Learning and growth perspective: Banking Sectors Evidence. *Jurnal Inovasi Ekonomi*, 6 (1), 9-14.
- Attkinson, H. & Brown, J.B. (2001). Rethinking Performance Measures: Assessing Progress in UK Hotels. *International Journal of Contemporary Hospitality Management*, 13 (3), 128-130.
- Aureli, S. & Del Baldo, M. (2019). Performance Measurement in the Networked Context of Convention and Visitors Bureaus (CVBs). *Annals of Tourism Research*, 75 (19), 92-105.
- Bartlett, G., Johnson, E. & Reckers, P. (2014). Accountability and Role Effects in Balanced Scorecard Performance Evaluations when Strategy Timeline is Specified. *European Accounting Review*, 23 (1), 143-165.
- Bentler, P.M. & Bonett, D.G. (1980). Significance Tests and Goodness of Fit in the Analysis of Covariance Structures. *Psychological Bulletin*, 88 (3), 588-606.
- Bento, R.F, Mertins, L. & White, L.F. (2017). Ideology and the Balanced Scorecard: An Empirical Exploration of the Tension between Shareholder Value Maximization and Corporate Social Responsibility. *Journal of Business Ethics*, 142 (4), 769-789.
- Chen, W.J. (2013). Factors Influencing Internal Service Quality at International Tourist Hotels. *International Journal of Hospitality Management*, 35, 152-160.
- Cheng, M. & Humphreys, K.A. (2012). The Differential Improvement Effects of the Strategy Map and Scorecard Perspectives on Managers' Strategic Judgments. *The Accounting Review*, 87 (3), 899-924.
- De Waal, A. (2005). Forget Value-Based Management and the Balanced Scorecard: An Interview with Professor Ken Merchant. *Measuring Business Excellence*, 9 (2), 30-32.
- Dhillon, A. (2020). Delhi to Transform 25 Luxury Hotels into Covid-19 Care Centres. Available at <https://www.theguardian.com/global-development/2020/jun/22/delhi-to-transform-25-luxury-hotels-into-covid-19-care-centres> [Retrieved 20 July 2020].
- Dlamini, W.B., Migiros, S. & Tefera, O. (2020). Balanced Scorecard Usage for Hotel and Tourism Small and Medium Enterprises Growth in Eswatini (Former Swaziland): A Proposed Conceptual Framework. *African Journal of Hospitality, Tourism and Leisure*, 9(1), 1-13.
- Doran, M.S., Chee C. & Kamal, H. (2019). Using The Balanced Scorecard (BSC) in the Hospitality Industry. *Cornell Hotel and Restaurant Administration*, 3 (2), 94-107.
- Elbanna, S., Eid, R. & Kamal, H. (2015). Measuring Hotel Performance Using the Balanced Scorecard: A Theoretical Construct Development and its Empirical Validation. *International Journal of Hospitality Management*, 51 (3), 105-114.
- El-Deeb, S. & Halim, T. (2011). A Balanced Scorecard Model to Align Performance Evaluation of Egyptian Hospitality Organizations. [DOI:10.2139/ssrn.1874932](https://doi.org/10.2139/ssrn.1874932).
- Evans, N. (2005). Assessing The Balanced Scorecard as A management Tool for Hotels.
- Evans, N.G. (2005). Assessing the Balanced Scorecard as a Management Tool for Hotels. *International Journal of Contemporary Hospitality Management*, 17 (5), 376-390.
- Fakhory S., Ayoub, L., Sabreen, G. & Wafaa, E. (2020). Applying a Balanced Scorecard Approach in Egyptian Travel Agencies: Opportunities and Obstacles. *International Journal of Heritage, Tourism and Hospitality*, 14 (1), 34-45.

- Fatima, T. & Elbanna, S. (2020). Balanced Scorecard in The Hospitality and Tourism Industry: Past, Present and Future. *International Journal of Hospitality Management Journal*, 91 (2), 142-156.
- Hoque, Z. & James, W. (2005). Liking Balanced Scorecard Measures to Size and Market Factors: Impact on Organizational Performance. *Journal of Management Accounting Research*, 12 (1), 22-17.
- Kang, S., Chiang, C., Huangthanapan, K. & Downing, S. (2015). Corporate Social Responsibility and Sustainability Balanced Scorecard: The Case Study of Family-Owned Hotels. *International Journal of Hospitality Management*, 48 (1), 124-134.
- Kaplan, R. & Norton D. (1992). The Balanced Scorecard: Measures that Drive Performance. *Harvard Business Review*, 83 (7), 172.
- McManus, L. (2013). Customer Accounting and Marketing Performance Measures in The Hotel Industry: Evidence From Australia. *International Journal of Hospitality Management*, 3 (1), 140-152.
- Medsker, G.J., Williams, L.J. & Holahan, P.J. (1994). A Review of Current Practices for Evaluating Causal Models in Organizational Behavior and Human Resources Management Research. *Journal of Management*, 20 (2), 439-464.
- Ministry of Tourism and Antiquities. (2022). Available at: <https://egymonuments.gov.eg/> [Accessed 18 January 2022].
- Morrison, T.G., Morrison, M.A. & McCutcheon, J.M. (2017). Best Practice Recommendations for Using Structural Equation Modeling in Psychological Research. *Psychology*, 8 (9), 19-25.
- Mustapha, M., Zulkifli, F.Z. & Awang, K.W. (2020). Enhancing Sustainability through Implementation of Balanced Scorecard: A Case Study of Beach Resorts. *Journal of Sustainability Science and Management*, 15 (4), 2672-7226.
- Najjari, R., Jahanikia, A.H., Ahangar, N. & Yousefi, V. (2015). An Investigation on the Effect of Balanced Scorecard on Employees' Performances in Social Security Organization. *European Online Journal of Natural and Social Sciences*, 4 (1), 351-366.
- Olsson, U.H., Foss, T., Troye, S.V. & Howell, R.D. (2000). The Performance of ML, GLS, and WLS Estimation in Structural Equation Modeling Under Conditions of Misspecification and Nonnormality, *Structural Equation Modeling. A Multidisciplinary Journal*, 7 (4), 557-595.
- Phillips, P. & Louvieris, P. (2005). Performance Measurement Systems in Tourism, Hospitality, and Leisure Small Medium-Sized Enterprises: A Balanced Scorecard Perspective. *Journal of Travel Research*, 44 (2), 201-211.
- Rafiq, M., Maqbool, S., Martins, J.M., Mata, M.N., Dantas, R.M, Naz, S. & Correia, A.B. (2021) A Study on Balanced Scorecard and Its Impact on Sustainable Development of Renewable Energy Organizations: A Mediating Role of Political and Regulatory Institutions. *Risks*, 9 (6), 110.
- Ridwan, M. & Sudirman, I. (2021) Integration of The Analytical Hierarchy Process (AHP) - Balance Score Card (BSC) Model in Selection of Broiler Agribusiness Partnership Model to Increase Income of The Breeders Partner in South Sulawesi. *IOP Conference Series: Earth and Environmental Science*, 788, 012-215.
- Sardinha, I.D., Reijnders, L. & Antunes, P. (2019). Developing Sustainability Balanced Scorecards for Environmental Services: A Study of Three Large Portuguese Companies. *Environmental Quality Management*, 6 (4), 13-34.
- Steiger, J. (1990). Structural Model Evaluation and Modification: An Interval Estimation Approach. *Multivariate Behavioral Research*, 25 (2), 173-180.



- Van de Wijngaert, L. (2010). A multi-theory approach towards the adoption, use and effects of IT services: The case channel choice in an e-Government setting. *Proceedings to the Professional Communication Conference (IPCC), IEEE International, Enschede, Netherlands*.
- Zoghbi-Manrique-de-Lara, P. & Ding, J-M.T. (2017). Employees' Justice Perceptions as a Factor Influencing Successful Outsourcing in the Hospitality Industry. *International Journal of Contemporary Hospitality Management*, 29 (6), 1619-1637