

The Role of the Balanced Scorecard in Evaluating the Efficiency of Spending in Saudi Public Universities: An Applied Study to the Colleges of Qassim University

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DOI: [10.36348/sjef.2023.v07i02.004](https://doi.org/10.36348/sjef.2023.v07i02.004)

| Received: 19.01.2023 | Accepted: 25.02.2023 | Published: 28.02.2023

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Abstract

This study aims to study the role of balanced scorecard dimensions (financial perspective, student perspective, internal operations perspective, learning and growth perspective, community partnership perspective) in evaluating spending efficiency in public universities in the Kingdom of Saudi Arabia: an applied study on the colleges of Qassim University, which is Raising the efficiency of government spending issued by the Authority for the Efficiency of Spending and Government Projects is one of the goals of the Kingdom's Vision 2030. The study will answer the following question: Does the balanced scorecard apply with its following dimensions (financial perspective, student perspective, internal operations perspective, learning and growth perspective, community partnership perspective) A role in evaluating spending efficiency in Saudi public universities? The study population consists of the colleges of Qassim University, and a sample will be taken from the administrative leaders in the colleges of Qassim University. The data of the current study was collected using the survey method for the study sample by means of a questionnaire, and data analysis using the statistical package for social sciences (SPSS). The current study found that there is a statistically significant relationship ($\alpha \leq 0.05$) between (financial perspective, student perspective, internal operations perspective, learning and growth perspective, community partnership perspective) and evaluating spending efficiency in Saudi public universities. The study recommended several recommendations, the most important of which are: the use of the balanced scorecard in public universities in the Kingdom of Saudi Arabia - as a new method for measuring performance evaluation based on its four axes in an integrated manner in addition to the community partnership dimension - that will achieve its strategic objectives in order to enhance its competitive position, work to attract qualified cadres And the ability to design a balanced scorecard and apply it efficiently and effectively in all colleges, which helps it in monitoring and evaluating the financial and operational performance, and Each college should seeks to identify opportunities to raise the spending efficiency, and to establish an independent unit "Spending Efficiency Unit", to adopt best practices and methods, and to prepare reports and measure the efficiency of spending in the colleges.

Keywords: Balanced Scorecard, Financial Perspective, Student Perspective, Internal Operations Perspective, Learning and Growth Perspective, Community Partnership Perspective, Spending Efficiency.

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1. INTRODUCTION

This study examines the role of the balanced scorecard through (the financial dimension, the internal operations dimension, the student's dimension, the learning and growth dimension, the community partnership dimension) in evaluating the spending efficiency in Saudi public universities, and the study will apply to the Colleges of Qassim University. The Spending Efficiency Program is one of the programs of the modern Saudi University vision. The program aims to achieve the objectives of the spending efficiency

pillars issued by the Spending Efficiency and Governmental Projects Authority. The program also aims to build a balanced financial system capable of leading the operating cost of the university, with the participation of all sectors of the university and community investment sectors and striving to develop investment financing sources for the development of alternative resources. Which in turn will help achieve a disciplined independence of the university in accordance with the new university system. Therefore, evaluating spending efficiency and adhering to a

financial ceiling for its annual budget set by the Ministry of Finance requires administrative systems to evaluate and measure performance, which is the balanced scorecard, is one of the most prominent modern performance measures, which provides universities with a useful framework for tracking and managing their strategies.

1.1 Research Problem and Research Question

Since 2016, the economy of the Kingdom of Saudi Arabia has witnessed the implementation of a comprehensive package of unprecedented financial, economic, and structural reforms to diversify the economy and raise its growth rates while ensuring financial sustainability as a major pillar of comprehensive and sustainable economic growth (Ministry of Finance, n.d.).

In light of the economic strategy of the Kingdom of Saudi Arabia and the general trend, in rationalizing spending, reducing expenditures, increasing revenues, and diversifying sources of income, the importance of using and promoting the concept of raising spending efficiency has increased for everyone, especially among government institutions, including the education sector (Al-Mahmeed, 2020). Thus, was established the Expenditure Efficiency Center, affiliated to the Ministry of Finance, a center that works in coordination with the National Center for Privatization to enable government agencies to adhere to the allocated spending ceiling in the budget and transfer the spending from random to regulated, in line with plans, programs, and decisions, adopting indicators and standards for measuring spending efficiency and developing them continuously (Spending Efficiency Center, n.d.). The higher education institutions have become more complex due to the growth of their functions, the expansion of their business, and the large number of social requirements from them, and given the great role of universities and their contribution to achieving comprehensive development, they seek to adopt advanced administrative methods to raise the efficiency of spending in them, and to review performance in general; As university institutions need to have administrative structures that help in applying accountability and transparency in them, and they have tasks and validates that enable them to commitment by laws and effective oversight(Arifi & *et al.*, 2022). Education in universities in the Kingdom of Saudi Arabia depend on government funding, a primary source of funding for universities. The education sector acquired the largest share by reaching the volume of government spending allocated to education in the 2021 budget, amounting to (193) billion riyals, which represents (19%) of the total government spending. This made spending efficiency a strategic priority for the Ministry of Education (Alsheikh, 2019). Education in universities in the Kingdom of Saudi Arabia depend on government funding, a primary source of funding for universities. The education sector acquired the largest

share by reaching the volume of government spending allocated to education in the 2020 budget, amounting to (193) billion riyals, which represents (19%) of the total government spending. This made spending efficiency a strategic priority for the Ministry of Education (Alsheikh, 2019). Expenditure in public universities is higher than in private universities because their revenues come from the government, and there is a weakness in investing financial resources and wasting financial expenditures especially in the consumer aspects (Al-Hadi, Al-Shaya 2017). As the percentage of waste in the education sector in the Kingdom of Saudi Arabia is 97%, which is greater than the average wastage prevailing in the G20 countries during the period (2010-2017), (Al-Khuraiji, 2021). Also, Al-Harbi's study (2017) showed that one of the reasons for the poor efficiency of using funding in university education is the inability of universities to achieve optimal investment for spending, and that the university's use of its available resources did not reach the required level of efficiency, he concluded the need to rely on administrative methods to limit the misuse of available resources by universities Therefore, assessing spending efficiency and commitment to a ceiling for expenditures in the public sector, including universities, requires administrative systems for evaluating and measuring performance (Al-Attayah, 2020). The balanced scorecard is one of the most prominent modern performance measurement systems, working to continuously evaluate and monitor performance and enhance accountability and transparency in financial and operational performance in universities (Fijałkowski & Oliveira, 2018). As a performance management system, the balanced scorecard is based on the organization's strategy to clarify and update its vision and translate its strategy into operational goals, standards, and actions consistent with its mission and original value to ensure that the goals are accomplished in the most efficient and effective manner. This is achieved by linking strategic objectives with targets and annual operational budgets (Jadu, 2013). Governmental institutions that implement the balanced scorecard system, including public universities, achieve many advantages. The balanced scorecard system helps to achieve oversight and accountability for financial performance at all levels of the organization, thus reducing deviations, and ensures spending effectiveness and efficiency by helping identify operational trends, trace defects, prevent errors, evaluate operational performance, and determine and implement required improvements (Muhammad, 2012). Based on the above, this study will examine the role of the balanced scorecard from the financial angle as well as from the perspectives of students, internal processes, learning and growth, and community partnerships in evaluating spending efficiency in Saudi public universities. The research problem is summarized in the following research question:

Does the balanced scorecard play a role in evaluating spending efficiency in Saudi public universities?

This question gives rise to the following sub-questions:

- Does the financial perspective play a role in evaluating spending efficiency in Saudi public universities?
- Does the students' perspective play a role in evaluating spending efficiency in Saudi public universities?
- Do internal processes play a role in evaluating spending efficiency in Saudi public universities?
- Do learning and growth play a role in evaluating spending efficiency in Saudi public universities?
- Do community partnerships play a role in evaluating spending efficiency in Saudi public universities?

1.2 Purpose of the Study

The aim of this study is to examine the role of the balanced scorecard through the following dimensions (financial, internal operations, students, learning and growth, and community partnership) in evaluating spending efficiency in Saudi public universities.

1.3 Importance of the Study

This study's importance lies in the fact that the balanced scorecard as an administrative tool has become a necessity for university institutions that seek to achieve quality and distinction and monitor financial and operational performance, as it will provide universities with the reality of effective performance for managing financial resources and assessing expenditures through the application of a multi-perspective performance measurement system. Moreover, the study derives its importance from the importance of implementing the new universities system that seeks to restructure universities to achieve efficiency in performance and spending and to ensure the sustainability of their effectiveness, stressing that proper structural organization is important for improving decisions to develop universities' own resources in a manner that ensures their sustainability (Al-Sheikh ,2019). This is consistent with the Kingdom's 2030 vision, which aims to raise spending efficiency, reduce universities 'operating costs, and use performance indicators when evaluating universities' performance.

1.4 Contribution of the Study

Studies on the application of the balanced scorecard in public universities in the Kingdom of Saudi Arabia are still few; to the researcher's knowledge, no previous study in the Kingdom of Saudi Arabia has considered the role of the balanced scorecard in assessing spending efficiency in public universities. An additional dimension in this study, that

of community partnership, serves as an independent variable, most of the previous studies applied to the public sector, particularly universities, having applied the four main dimensions of the balanced scorecard (financial, learning and growth, internal processes, and customers).

The balanced scorecard is a management accounting system that has been developed to overcome the shortcomings of the traditional financial control system, as performance is measured in organizations whose intangible assets played a major role in creating value. Consequently, performance is evaluated by combining financial performance measures with non-financial performance measures to achieve oversight and accountability in the organization's expenditures (Kaplan, 1996).

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2:1 Literature Review

Most of the global experiences in the applications of the Balanced Scorecard in the nineties of the last century were applications on a set of performance indicators; To achieve the best profit return; Therefore, the experiments were limited to for-profit organizations. With the development of the methodology, it was considered a strategic management system and not just performance indicators; The global experiences in the application of the balanced scorecard expanded to include all types of organizations: public, profit, governmental and charitable. Education is one of the sectors in which the founders of the balanced scorecard methodology sought to apply their scientific experiences. To ensure the effectiveness of the methodology in the education sector at all levels. Many education system leaders have also sought to apply this methodology in their education sectors. Therefore, the establishment of this study based on the review of relevant previous studies regarding the analysis of accounting and management systems in general in educational institutions and the application of the Balanced Scorecard in particular through multiple perspectives (finance, internal operations, learning and growth, students and community partnership) as independent variables are considered as determinants of Efficiency of funding and spending in universities. These studies emphasized the importance of applying a multi-dimensional performance measurement system in public universities, such as the balanced scorecard, to monitor and evaluate financial performance and provide the university with effective performance for managing financial resources and evaluating spending efficiency.

According to study Kaplan & Norton (1992) which aimed to present a balanced scorecard, which includes a set of financial and non-financial performance measures, to provide comprehensive information for the management of an institution to

achieve a competitive advantage. First applied to companies in the USA, this scale includes four main perspectives: How do we look to shareholders (financial perspective)? How do customers see us (customer perspective)? What must we excel at (internal perspective)? and can we continue to improve and create value (innovation and learning perspective)? This model includes output measures and performance drivers for these outputs that are linked together in a set of causal relationships. The companies using the balanced scorecard were able to implement new strategies quickly and effectively, which led to significant improvements in financial, operational, and strategic performance. This demonstrated that a balanced scorecard could help organizations overcome two basic problems: the effective measurement of the organization's performance and the successful implementation of the strategy.

Also, Fijałkowska & Oliveira (2018) the BSC as a useful tool for evaluating the universities performance, the study focused on case studies that were cited in the context of their practical experience in implementing the BSC, and presents the pioneering approach to accrediting the BSC from the University of California, which is the first university in the United States to adopt the balanced scorecard in 1993, the researcher believes that the balanced scorecard provides a framework for measuring performance that allows for increased transparency and accountability in the financial and operational performance of universities. According to Kaplan (2001) The balanced scorecard management systems in most of the organizations studied achieved great success and were pivotal to the participants' ability to improve the performance of their organizations by bridging the gap between vague statements of mission, strategy, and day-to-day operational procedures.

Abu Naja (2019) The Impact of the Use of the Balanced Scorecard in Reducing the Cost of Providing Services: Measuring the role of the balanced scorecard method from different perspectives (financial, clients, internal operations, learning and growth) in reducing the costs of providing services in commercial banks in Sudan, the study followed the inductive and descriptive analytical approach, and a questionnaire was designed and distributed to the employees of several Sudanese banks, Study found there is a relationship between the use of performance measures in the balanced scorecard dimensions (financial, clients, internal operations, learning and growth) to reduce the costs of providing services in Sudanese commercial banks, and that the use of the balanced scorecard provides more accurate financial information. Hussain (2019) Using the Balanced Scorecard in Measuring and Evaluating Institutional Performance in Public Organizations: identify the effect of applying the balanced scorecard in its various aspects represented in the perspective (financial, clients, internal processes, learning and

growth) to address the deficiencies resulting from following traditional methods in measuring and evaluating institutional performance within public organizations in general and Telecom Egypt in particular, the study followed the descriptive and analytical approach, and the Questionnaire designed for workers in the telecommunications company in which the balanced scorecard perspectives were independent variables and assessed institutional performance was a dependent variable. According to the study, it is necessary to rely on the balanced scorecard with its different perspectives in the process of planning and evaluating financial performance within public organizations because of their role in treating the problems resulting from following the traditional methods in those processes.

Fadl Muhammad & Al-Hassan Muhammad (2018) The Impact of Using the Balanced Scorecard on Evaluating Financial Performance in Non-Profit Institutions :The study aimed to measure the effect of using the balanced scorecard in evaluating financial performance, knowing how to use the balanced scorecard in evaluating financial performance, and identifying the factors that affect the use of the balanced scorecard in evaluating financial performance at the Al-Basar Charitable Foundation – Sudan , the study relied on the inductive and descriptive analytical approaches; the data were collected through an observation and a questionnaire, which was distributed to the employees of Al-Basar Charitable Foundation. The study concluded that there is a strong direct correlation between the use of Al-Basar International Charitable Foundation for the dimension (financial dimension, customer dimension, internal operations dimension, growth and learning dimension, social dimension) as independent variables and evaluating the financial performance of the organization as a dependent variable.

Also, based on the study of Garandeh *et al.*, (2013) which aimed at analyzing the accounting and administrative systems in higher education institutions and knowing their impact on the efficiency and effectiveness of financing in those institutions, by studying and analyzing the internal and external factors that affect them in reducing the efficiency and effectiveness of financing in Sudanese universities. In addition to analyzing the reality of strategic planning as one of the determinants of funding efficiency and effectiveness in universities. The study relied on the descriptive analytical approach to describe the opinions of a sample of respondents through a questionnaire and relied on the deductive approach to formulate the problem and research hypotheses, and to test the validity of research hypotheses and analyze data using (SPSS) to measure the relationship between variables the study. The results of the study showed that the absence of clear financial strategies, plans, policies and procedures negatively affected the supervisory performance of financial activities in universities, and

the importance of following modern performance measurement systems in evaluating the efficiency and effectiveness of spending in government institutions. Al Khatatneh & Salem Soliman (2018) The impact of the implementation of Balanced Scorecard on strategic decision making in Saudi universities: measurement the reality and mechanisms of applying balanced scorecard in Saudi universities and analyze the effect of implementing the dimensions of the balanced scorecard (financial dimension, internal processes, the customer, learning, and growth) in various strategic decisions used in other Saudi universities, the study followed the descriptive and analytical approach, and a questionnaire was designed and distributed to a sample of faculty members at the University. The study concluded that there was a statistically significant effect ($\alpha \leq 0.05$) for the application of BSC to its different dimensions in building strategic decisions, including improving output quality, reducing cost, and increasing production capacity in Saudi universities. Al-Suwaid (2018) considered that the application of the balanced scorecard when strategic planning at Majmaah University is a positive matter, as it enabled decision-makers at the university to measure the extent of achievement in the plan, whether at the strategic or operational level, and also helped in the field of evaluation, follow-up and preparation of annual achievement reports. This is consistent with Al-Qarawi's study (2021), which emphasized the importance of applying the balanced scorecard in non-profit public institutions in that it improves and enhances aspects of performance, strategy, resource allocation, decision-making, and competitiveness. Where a questionnaire was assigned to a random sample of employees of accounting departments in Saudi non-profit public institutions in Riyadh, where the researcher was interested in the need to adopt the balanced scorecard in public universities because of its direct link to the strategy, in addition to the importance of human resource participation in setting strategic goals and setting indicators for strategic goals in order to measured and evaluated.

A review of the previous studies has demonstrated the importance of implementing the balanced scorecard in all business organizations, especially service organizations, including universities. Moreover, the balanced scorecard is considered a performance measurement system that provides accountability and transparency in public universities for controlling internal outcomes as well as strengthening external relationships. Where public universities that use the balanced scorecard were able to implement, monitor and evaluate their strategy,

especially considering limited financial resources, they saw major improvements in financial and operational performance. Many of these studies included the basic balanced scorecard perspectives (financial, internal processes, clients (students), learning and growth). Several, including Fijałkowska & Oliveira (2018), suggest expectations that should be measured in the specific context of universities, and especially the addition of non-financial dimensions to traditional perspectives related to, for example, community participation, as an important part of the universities' mission. The literature review also revealed the scarcity of specialized studies in assessing spending efficiency using the balanced scorecard through five dimensions in public universities in the Kingdom of Saudi Arabia. Therefore, the current study will examine the role of the balanced scorecard in assessing spending efficiency in Saudi public universities.

2:2 Hypothesis Developments

Balanced Scorecard (BSC) in Education

As pressures mount in universities for performance measurement and accountability, BSC may be an important tool not only for performance evaluation but also for linking the vision, mission, strategies, and operational and financial activities of universities together with a mapping of goals and objectives (Fijałkowska & Oliveira, 2018). In 1993, the University of California San Diego (UCSD) was the first university in the United States to adopt the balanced scorecard. In recognition of its "innovative approach to reducing costs, solving problems, and increasing efficiency, ICSD became the first university in the world to be inducted into the Balanced Scorecard Hall of Fame (Fijałkowska & Oliveira, 2018). The use of the balanced scorecard in Business Affairs encourages alignment of customer and business priorities, the ability to track progress over time, the evaluation of process changes, the identification of opportunities for initiatives and partnerships, accountability to Constituents, the development of action plans, and the setting of strategic directions (Muhammad, 2012).

Through the understanding of all employees in the university of the university's strategy map and the strength of cause-and-effect links, it can help in solving the problems facing them and reviewing the strategic goals and indicators for measuring its performance, Figure (1) Illustrative example of a strategic map for higher education institutions, which mainly includes the relationships between mission, vision and the four main perspectives of the BSC.

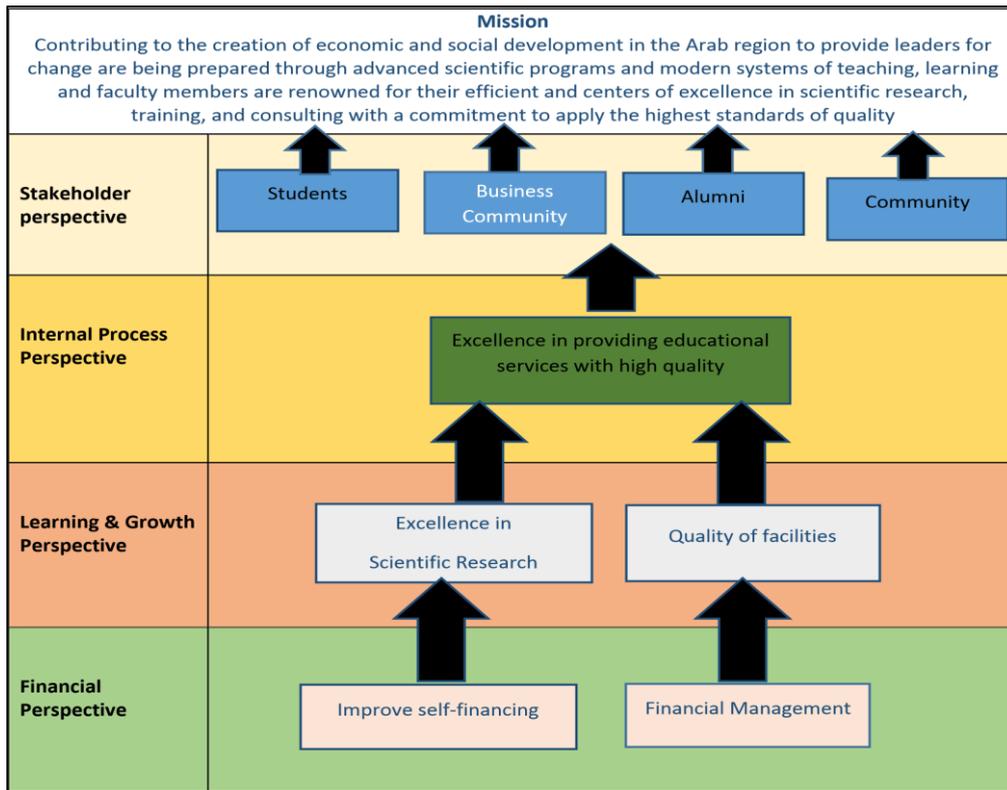


Figure 1: Strategy map of the case study-source: (Wahba, 1016)

Evaluating institutional performance in education in the Kingdom of Saudi Arabia using the balanced scorecard has become extremely important and is expected to contribute to enhancing quality and evaluate financial and operational performance efficiency, thus enabling public schools to keep pace with technical and scientific development (Soha, 2018), This is consistent with the results of Al Khatatneh and Soliman (2018) who found a statistically significant effect at $\alpha \leq 0.05$ for the application of BSC to its different dimensions in building strategic decisions, including improving the quality of outputs, reducing costs, and increasing production capacity in Saudi universities.

This feature of the balanced scorecard framework was crucial to this study as there is a need for a much greater understanding of the relationships between the balanced scorecard perspectives in universities and spending efficiency and research mechanisms for evaluating spending efficiency in Saudi universities. Thus, the following sections will present arguments for the role of each perspective from that of the balanced scorecard in assessing spending efficiency to achieve financial sustainability for Saudi universities.

2:2:1 Financial Perspective

This measures how the university approaches its resource providers through tools such as profit/loss statements, balance sheets, and budget reports. Departments can use results to develop and implement revenue, cost saving, and budget strategies, create a risk

management program, and establish internal controls (Fijałkowska & Oliveira, 2018)

From the financial perspective of the balanced scorecard, governmental and non-profit institutions must explain to the public, supporters, and financing bodies how their administration is effective in facing their limited financial resources. Therefore, the objectives of the financial perspective explain how to provide services in a way that balances effectiveness, efficiency, and awareness of cost (Niven, 2008). The main principle in the balanced scorecard involves measuring the strategic performance of the university by measuring the efficiency of financial operations, determining revenues and expenditures and the extent to which they meet the administrative and organizational processes and development and modernization projects. Thus, many researchers consider this dimension to be the best way to implement the balanced scorecard (Niven, 2008). This is consistent with participants' recommendations at the conference titled The Role of Saudi Universities in Activating the Vision (2030), organized by Qassim University in 2017, regarding the importance of promoting good practices in Saudi universities when developing financial resources according to a strategic perspective that takes into account the requirements of the university's vision.

Moreover, based on the results of many previous studies that showed a relationship between the financial perspective as an independent variable and the evaluation of financial performance in the institution as

a dependent variable (Omar & Luqman, 2018), the evaluation of the performance of Islamic banks in the Kingdom of Saudi Arabia as a dependent variable (Naima, 2018), and reducing costs as a dependent variable (Al Khatatneh & Salem Soliman, 2018), and achieving financial and operational sustainability as a dependent variable (Mahfouz, 2018). This argument led to the following hypothesis:

H1. There is a statistically significant relationship between the financial perspective and spending efficiency in Saudi public universities.

2:2:2 Student Perspectives

The students' perspective emphasizes meeting the needs of customers, and because of this perspective's importance, most contemporary universities make student requirements and needs of students one of the priorities of their strategic objectives, because this dimension is of great importance in the university's achievement of the competitive quality of its outputs. Kaplan and Norton (1996) identify a set of characteristics that govern the value drivers in different universities from the student point of view: the characteristic or characteristics of the service provided students, the relationship with them that requires the delivery of educational service, and the extent of the university's response to student needs. As for reputation or fame, it is related to the university's ability to define itself to students and highlight the features that distinguish it.

The use of the balanced scorecard results in maximizing the return from providing educational services by increasing the number of beneficiaries and recipients of the service, which is reflected in the growth of the revenues of this service as a result of improving performance resulting from continuous development in its provision based on performance evaluation from the perspective of clients (students). Facilitating methods of presenting the educational service and the continuous change in the simplified user interface lead to permanent interaction between the user and the institution, which is reflected in the increase in student satisfaction and, subsequently, increased revenues for service provision (Tohid *et al.*, 2010). Thus, the students' perspective in the balanced scorecard contributes to the university's ability to identify the actual needs of students and to diagnose the new areas that the university must distinguish to achieve student and university goals and thus determine the actual costs associated with students and compare them with the existing costs to identify and address deviations.

This is consistent with Muhammad's (2018) finding of a statistically significant relationship between the customer perspective and the performance evaluation of Islamic banks in the Kingdom of Saudi Arabia, as well as of a statistically significant impact of the customer's perspective of the balanced scorecard in

achieving financial and operational sustainability (Mahfouz, 2018). Moreover, there is a strong positive relationship to the customer's perspective as an independent variable and the evaluation of the institution's financial performance as a dependent variable, as the study has confirmed that the existence of a fund in the institution for customer suggestions and complaints leads to improvement and development of financial performance (Muhammad & Muhammad, 2018). The above arguments have led to the second hypothesis:

H2. There is a statistically significant relationship between the students' perspective and spending efficiency in Saudi public universities.

2:2:3 Internal Processes Perspective

The internal operations perspective focuses on the internal operational factors and procedures that contribute to the university reaching the degree of excellence in all financial, academic and service fields and contributing to measuring the university's future performance to achieve the desired goals. Thus, this perspective achieves an increase in the university's revenues and focuses on identifying the episodes that will improve the goals, help address deviations, and develop performance and internal processes to satisfy students (Al-Shaya & Al-Hadi, 2017).

Al-Sheikh (2019) emphasized that perfecting the internal organization of universities contributes significantly to increasing efficiency and achieving financial sustainability. Weak investment in financial and administrative systems and internal operations is reflected in the efficiency, effectiveness, and utilization of financial and human resources (Ta, 2008).

Muhammad and Muhammad (2018) have found a positive effect for Al-Basar Charitable Foundation's use of the internal operations perspective as an independent variable in evaluating the organization's financial performance as a dependent variable, as the study confirmed that designing procedures in line with service quality leads to improving and developing the institution's financial performance. Moreover, the relationship between relying on the internal operations dimension in improving the process of measuring and evaluating institutional performance is a positive impact relationship (Hussain, 2019), and the internal operations perspective has an impact on the organization's financial and operational sustainability (Mahfouz, 2018). This argument provides the foundations for the third hypothesis:

H3. There is a statistically significant relationship between the internal process perspective and spending efficiency in Saudi public universities.

2:2:4 Learning and Growth Perspective

This perspective indicates whether the organization can continue to improve and create value.

This dimension emphasizes the human resources in organizational units to achieve the goals in the long term, as it works to create the climate and raise employees' skill levels as well as amend their attitudes and values so that they can address the processes of modernization and development in the internal work processes (Al-Mafeez, 2016). It is one of the most important areas for achieving growth in research, development, and efficiency of performance evaluation and expenditures in information systems (Al-Hadi & Al-Shayi, 2017). Improving intangible assets affects financial performance through cause-and-effect relationships as follows: Investing in employee training leads to improvements in service quality, improving service quality leads to higher customer satisfaction, and higher customer satisfaction leads to increased customer loyalty that generates returns and margins (Kaplan & Norton, 1992). The learning and growth perspective is the basis and basic structure of the school that it prepares and builds through capabilities and training on tangible and intangible assets (Al Hilali, 2018). The savings achieved from increasing the employees' experience and learning curve are among the most important factors that lead to reducing costs (Abu Anja, 2019) and achieving financial and operational sustainability in the organization (Mahfouz, 2018). This is consistent with the finding of Al Khatatneh and Soliman (2018) that there is a significant positive effect of learning and growth on the constructs of strategic decisions in terms improving output quality, reducing cost, and increasing production capacity in Saudi universities. This discussion provides the persuasion for the fourth hypothesis:

H4. There is a statistically significant relationship between the learning and growth perspective and spending efficiency in Saudi public universities.

2:2:5 Community Partnership Perspectives

Saudi universities must focus on providing programs and community activities through quality partnerships that serve the community in all fields through the University Agency for Studies, Development and Community Service, colleges, institutes, and research centers in universities, making it fundamental for supporting and achieving sustainable development (Abdul Ghani, 2017). This entails activating community participation by giving faculty members and representatives from the beneficiary community the opportunity to attend college council meetings and genuinely participate in future decision-making, reformulating the college's strategic plan, increasing the efficiency and effectiveness of the college's budget, striving to increase the percentage of financial support provided to it through partnerships with the private sector and increases in offering paid study programs and others after an accurate diagnosis of labor market need and development requirements (Al-Mafeez, 2016).

The BSC can thus be adjusted according to the individual circumstances of any case. Indeed, some organizations focus on their key strategies to set up another perspective (Kaplan, 2001). For example, some public sector organizations institute a social responsibility perspective (Patro, 2016). Many studies also propose a modified version of perspectives to be measured in the specific context of universities, especially adding to the conventional perspectives non-financial dimensions concerning, for example, community participation, innovation, strategic partnership, and scientific research excellence, which are crucial to universities (Fijałkowska & Oliveira, 2018). Adding a community partnership perspective to the four basic perspectives of the balanced performance measurement model helps improve performance measurement in Saudi commercial banks by providing new indicators that reflect the relationship of Saudi commercial banks with society within the framework of their social responsibility (Al-Ain, 2015). As an independent variable, this social perspective has a positive effect on improving and developing financial performance in institutions as a dependent variable (Muhammad & Muhammad, 2018). The above arguments lead to the final hypothesis:

H5. There is a statistically significant relationship between the community partnership perspective and spending efficiency in Saudi public universities.

Summary of Hypotheses

In summary, the following five hypotheses resulted from this study:

- H1: There is a statistically significant relationship between the financial perspective and spending efficiency in Saudi public universities .
- H2: There is a statistically significant relationship between the students' perspective and spending efficiency in Saudi public universities .
- H3: There is a statistically significant relationship between the internal process perspective and spending efficiency in Saudi public universities .
- H4: There is a statistically significant relationship between the learning and growth perspective and spending efficiency in Saudi public universities.
- H5: There is a statistically significant relationship between the community partnership perspective and the spending efficiency in Saudi public universities.

3. RESEARCH METHODOLOGY

The aim of this research is to measure the role of the balanced scorecard in evaluating the spending efficiency of Saudi government universities. This research will examine several dimensions, including four basic dimensions of the scorecard (financial,

students, internal processes, learning and growth) in addition to the fifth dimension (community partnership) to reflect spending efficiency in public universities. These dimensions have been incorporated after reviewing previous studies related to these research interests. In this study, a survey method will be adopted to collect the opinions of deans, agents, and department heads at Qassim University.

3.1 Population and Sample collection

The population of this study included all the colleges of Qassim University, where the number of colleges in Qassim University is 36 colleges. The questionnaire was distributed to all colleges and a sample of administrative leaders were surveyed (dean, agent, department head) in all colleges of Qassim University. The study population represents the colleges of Qassim University listed on the university's website. The study will be applied to a sample of deans, agents, and department heads of Qassim University's colleges. The study sample data will be collected through a questionnaire, with a set of questions for each variable to test the hypotheses based on previous studies that dealt with the five dimensions of the balanced scorecard. Survey response options will range from "Strongly Agree" to "Strongly Disagree" using a five-point Likert scale.

3.2 Study Tool

To achieve the study objectives, data will be collected using the questionnaire. The study tool has been built based on the literature and previous studies related to the method of evaluation using the balanced scorecard (e.g., Al- Hadi & Alshaya, 2017; Al Khatatneh & Soliman, 2018; Muhammad & Muhammad, 2018; Abu Naja, 2019; Hussain, 2019, Ministry of Finance, n.d.).

The questionnaire contains three parts. The first part deals with the primary data of the sample respondents, such as gender, job title, years of experience, and college affiliation. The second part consists of independent variables and includes statements related to the balanced scorecard dimensions (financial, internal operations, student, learning and growth, and community partnership). The third part consists of statements related to the dependent variable (spending efficiency assessment).

3.3.3 Define variables and indicators for perspectives

Each perspective has been defined and indicator by a set of elements based on previous studies and theoretical considerations, that element of the questionnaire will be based on this indicator of each perspective, which are shown in Table 1.

Table 1: Defining and indicators Variables

Perspective	Definition	Indicators
Student Perspective	To achieve our vision, how must we look to our students? (Kaplan, 2001). This perspective emphasizes the satisfaction of student's needs (Fijałkowska & Oliveira, 2018).	This dimension measures students' satisfaction with the services provided by the university at the lowest possible time and at the lowest cost. Through this dimension, the university can know the indicators of satisfaction, especially in the fields that govern the value drivers from the student's point of view, including the features and characteristics of the service provided, the relationship with the student, reputation, and fame (Kaplan & Norton, 1996).
Internal Process Perspective	To satisfy our students, financial donors, and mission, at which internal processes must we excel? (Kaplan, 2001). This perspective emphasizes excellence in the performance of internal operations in all financial, academic, and service fields, and employee competencies. (Fijałkowska & Oliveira, 2018).	An internal process perspective includes measures of operational performance (cost, quality, and course times) for critical processes that provide value to students and reduce operating expenses. In addition, an internal perspective can include procedures for innovation processes that create entirely new services. (Kaplan, 2001).
Learning and Growth Perspective	To achieve our vision, how must our people learn, communicate, and work together? (Kaplan, 2001). This perspective emphasizes continuous improvement and value creation (Fijałkowska & Oliveira, 2018).	Organizational learning and growth arise from sources such as people and systems. Typical measures of a learning and growth perspective include employee motivation, retention, capabilities, and alignment, as well as information system capabilities (Kaplan, 2001).
Financial Perspective	How should we manage and allocate our resources for maximum social impact? (Kaplan <i>et al.</i> , 2012). The financial perspective emphasizes stakeholders' concern about the efficiency and effectiveness of the organization in	The financial dimension is the main dimension in the balanced scorecard to measure the strategic performance of the university (Al-Shaya & Al-Hadi, 2017), This dimension is measured through the following elements: Ensuring the university's ability to employ its resources efficiently and effectively 'the university has a revenue

Perspective	Definition	Indicators
	using its resources (Fijałkowska & Oliveira, 2018). Because public universities are government-funded, the financial perspective must explain to them the extent of their administration's effectiveness in facing their limited financial resources (Nevin, 2008).	growth strategy through community partnership and scientific research, innovation, the university also has a strategy for productivity growth by improving cost structure, efficient use of assets, University revenues are sufficient to cover expenses, and rationalize spending in non-important aspects (Al-Shaya & Al-Hadi, 2017) The dimension serves as the benchmark for the success of an institution's strategy, and a benchmark for achieving its goals (Kaplan & Atkinson, 2002)
Community partnership Perspective	The educational and training services provided by Universities to individuals and different sectors of the local community other than their students (Ibrahim, 2013).	The National Commission for Academic Accreditation and Assessment in KSA has identified a set of standards that help institutions achieve programmatic or institutional accreditation for them. The standard states, "Contribution to community service must be viewed as an important responsibility of the educational institution, and facilities and services must be available to support the processes of community development, the faculty and other employees in the institution must be encouraged to contribute to community service, and information about the institution and its activities should be known. The educational institution should follow the perception of the community and adopt appropriate strategies to work to improve its image and reputation" (The National Commission for Academic Accreditation and Assessment, n.d.). Thus, this dimension is measured through the university's achievement of the goals of community partnership set through this criterion (Al-Hamid & Al-Omari, 2018).
Spending efficiency	Spending money within the limits of the estimated allocations while achieving efficiency in the use of available resources and non-waste (Ministry of Finance, n.d.).	The spending efficiency in universities will be measured through the questionnaire, which contains elements of the guiding guide to raise the efficiency of spending in higher education institutions sourced by the Spending Efficiency and Governmental Projects Authority. Thus, spending efficiency is achieved through financial and performance controls (General Court of Audit). This is what the balanced scorecard achieves through a measurement that includes financial and non-financial performance to achieve the university's goals.

3:4 Research Model

This proposed model examines the dimensions for public universities of the balanced scorecard (financial, students, internal processes, learning and growth, and community partnership) as independent variables and their effect on spending efficiency as a dependent variable. Where the research hypotheses are tested by using the regression method to describe the strength and direction of the linear relationship between the variables in the model. Through previous studies and the theoretical framework related to the balanced scorecard dimensions and its role in performance evaluation, this model was built.

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \epsilon$$

Dependent variable

Y = Spending efficiency

Independent variables

X₁ = Financial perspective.

X₂ = Internal processes perspective.

X₃ = Students' perspective.

X₄ = Learning and growth perspective.

X₅ = Community partnership perspective.

4. STATISTICS ANALYSIS AND TEST OF HYPOTHESES

4.1 Demographics of the Study

This part of the study is about the demographical situation of the participants in the study. Table (2) indicates Variables like Leadership center of the university, the college is currently affiliated with, Academic Rank, and experience. The Leadership center of the university Variable used dean, agent, and head of the department category as respondents. The Table (2) depicts that 52.5% of the respondents who contributed to the study were dean, 30.5% were head of the department and 16.9% were agent. Furthermore, Table

(2) illustrates about the college is currently affiliated with of the participants, there were three college categories used for the study. It is evident from the table that 37.3%, 28.8%, and 33.9% participants were scientific college, humanities or Sharia College, and sciences and Literature College, respectively. The results indicate that 37.3% of participants were affiliated with humanities or sharia college and. The participants affiliated with sciences and Literature College were the least as participants in the study. Additionally, the table also narrates about the academic rank of participants. It specifies that 10.3%, 20.7%, 65.5%, and 3.4% participants were Professor, Associate

professor, Assistant professor and other correspondingly. It shows that most participants were from Assistant professor who contributed to the study with 65.5%, while other was the lowest with 3.4% of contributors. The last segment of Table (2) depicts the experience demographics of the respondents. Three categories of experience were studied: less than five years, between 5 to less than 10 years, between 10 to less than 15 years and 15 years and over of experience, with percentages of 6.8%, 20.3%, 40.7%, and 32.2%, respectively. The statistics reflect the fact that most participants have experience from 10 to 15 years and over who contributed to the study.

Table 2

Variables	Categories	Frequencies	Percentages (%)
Leadership center of the university	Dean	31	52.5%
	Agent	10	16.9%
	head of the department	18	30.5%
	Total	59	100.0%
The college is currently affiliated with	Scientific College	22	37.3%
	Humanities or Sharia College	17	28.8%
	Sciences and Literature College	20	33.9%
	Total	59	100.0%
Academic Rank	Professor	6	10.3%
	Associate professor	12	20.7%
	Assistant professor	38	65.5%
	Other	2	3.4%
	Total	58	100.0%
Years of Experience	less than 5 years	4	6.8%
	5 years to less than 10 years	12	20.3%
	10 years to less than 15 years	24	40.7%
	15 years and over	19	32.2%
	Total	59	100.0%

4:2 Validity and Reliability of instrument

The researcher verified the validity of the questionnaire through the following:

1. To assess the validity of the questionnaire, it was sent to a group of specialized academics to ensure the validity of the tool

After completing the construction of the study tool, which deals with (the dimensions of the balanced scorecard to evaluate the efficiency of spending in the colleges of Qassim University), it was presented to several arbitrators to express their opinions on the clarity of the phrases and their suitability for the objectives of the study.

2. The researcher used the Pearson correlation coefficient to find out the internal validity of the questionnaire

The questionnaire distributed has produced 59 respondents. There is validity tests carried out to ensure that the questionnaire elements used can be used in this study. All assertions are declared valid and can be used in this study if the correlation coefficient is a statistical significance level of (Sig=.01), and (Sig=.05), The results of validity testing consisting of 66 items of overall variable statements using the SPSS 20 program as a tool to produce a sample of 59 respondents are as follows:

Table 3: Item Validity

Students' perspective		Internal Operations Perspective		Learning and growth perspective		Financial Perspective		community partnership perspective		spending efficiency	
Item no.	R	Item no.	R	Item no.	R	Item no.	R	Item no.	R	Item no.	R
1.	.518**	1.	.336**	1.	.606**	1.	.726**	1.	.483**	1.	.494**
2.	.638**	2.	.582**	2.	.757**	2.	.728**	2.	.655**	2.	.593**
3.	.556**	3.	.810**	3.	.677**	3.	.580**	3.	.690**	3.	.771**
4.	.509**	4.	.879**	4.	.658**	4.	.639**	4.	.791**	4.	.618**

Students' perspective		Internal Operations Perspective		Learning and growth perspective		Financial Perspective		community partnership perspective		spending efficiency	
Item no.	R	Item no.	R	Item no.	R	Item no.	R	Item no.	R	Item no.	R
5.	.667**	5.	.877**	5.	.500**	5.	.744**	5.	.808**	5.	.680**
6.	.509**	6.	.837**	6.	.728**	6.	.752**	6.	.642**	6.	.874**
7.	.690**	7.	.777**	7.	.660**	7.	.802**	7.	.729**	7.	.579**
8.	.792**	8.	.724**	8.	.638**	8.	.870**	8.	.818**	8.	.643**
9.	.723**					9.	.767**	9.	.720**	9.	.577**
10.	.534**							10.	.562**	10.	.662**
11.	.834**							11.	.743**	11.	.830**
										12.	.760**
										13.	.708**
										14.	.621**
										15.	.299*
										16.	.260*
										17.	.702**
										18.	.729**
										19.	.788**

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

* . Correlation is significant at the 0.05 level (2-tailed)

The following table depicts the correlations values of the study. According to the data, the highest correlations in Students' perspective variable (Item no.11=0.834) while the lowest value of correlations is 0.509, which is still in the accepted range. Moving forward, the Internal Operations perspective variable's highest values is shown in Item no.4 valuing 0.879 while Item no.4 shows the lowest values of 0.336. Furthermore, the learning and growth perspective also has different values ranges from 0.757 to 0.500, highest to lowest respectively. The Financial perspective variables also have ranged from 0.870 to 0.580, highest to lowest respectively. The community partnership perspective variables also have ranged from 0.818 to 0.483, highest to lowest respectively. The spending efficiency variables also have ranged from 0.874 to 0.260, highest to lowest respectively. all items were a statistical significance level of (Sig=.01) and (Sig=.05). Hence, it is proved that the instrument has convergent validity.

Measuring data reliability is an important and essential stage to make research trustworthy. The most commonly used method to assess internal consistency is Cronbach's Alpha. It measures the internal consistency of survey questionnaires made up with multiple Likert-type items and scales as the current study also uses Likert-type scales and items to find the solution to the research problem. According to Tingley *et al.*, (2014) accurate measurement of the construct is denoted in a scale with a value above 0.70. The results of the reliability test are shown in table (4):

4.3 Reliability

Table 4: Reliability

Variables	Item	Reliability
Students' perspective	11	0.84
Internal Operations Perspective	8	0.88
Learning and growth perspective	8	0.80
Financial Perspective	9	0.89
community partnership perspective	11	0.89
Spending Efficiency	19	0.91

Table (4) indicates the values of Cronbach's Alpha. According to data SE (Spending Efficiency) has the highest value of 0.91 while contrary LGP (Learning and growth perspective) has the lowest value of 0.80. Resultantly all values are above the accepted range of 0.70.

4.5 Descriptive Statistics

4.5.1 Students' Perspective

Students' perspective (SP) and the averages of each item of students' perspective (SP) have taken. After that, the score 3 assumed to be test value of application for each item. If the value of the average is significantly upper than score 3, it will be assumed that there is application for the students' perspective (SP) component.

The following Table (5) shows the results of the one sample T test for each item and for the total of students' perspective (SP):

Table 5: Descriptive Statistics of Students' perspective

	Items	N	M	SD	t	Sig
1	The college has a policy for accepting its students in line with its mission and strategic objectives	59	4.46	0.57	19.748	.000
2	The college responds to students' suggestions and complaints, and the college seeks to solve them	59	4.14	0.57	15.274	.000
3	University educational services achieve the actual needs of students, to meet the requirements of the labor market	59	3.93	0.81	8.878	.000
4	The college has sufficient and varied facilities to assist the student in completing the educational and research process	59	4.05	0.65	12.332	.000
5	The college offers a program to prepare and guide new students, ensuring their full awareness of the types of services and possibilities available to them, and their rights and duties	59	4.20	0.58	15.917	.000
6	The number of students is proportional to the number of faculty members in all college programs	59	3.12	1.10	.829	.411
7	The college works to measure the level of satisfaction of beneficiaries with the outputs of the college and its graduates	59	3.75	0.98	5.873	.000
8	The college provides appropriate support and training to enable students to make effective use of learning resources, the library and all its services	59	3.85	0.78	8.306	.000
9	The college has effective mechanisms to take into account the rights of people with disabilities	59	3.93	0.72	10.001	.000
10	The college adopts an effective and comprehensive system for providing guidance and counseling services, according to specific plans and programs, and through qualified, sufficient and appropriate cadres, and determines the appropriate mechanisms to follow up on their implementation	59	4.03	0.49	16.203	.000
11	The college is committed to providing the necessary services to all students in proportion to their needs and numbers, including health care services appropriate for emergency cases	59	3.83	0.93	6.850	.000
	Average	59	3.94	0.48	15.093	.000

The results of the one sample T test for application of students' perspective (SP) in the Table (5) show that there are differences between the averages of students' perspective (SP) Where the arithmetic mean ranges between (4.46, 3.75), and these averages are found in the fourth category of the fifth Likert scale. All averages are significantly upper than test value (value 3), except item no.6 "The number of students is proportional to the number of faculty members in all college programs" with average score of (M=3.12) and (SD=1.10), this indicates that there is agreement to a medium degree among the study sample that the number of students is commensurate with the number of faculty members in all college programs, and this result gives an indication that, colleges should Studying the capacity and demand for workforce that enables the college to plan effectively and understand employment needs, which contributes to raising the efficiency of spending, and raising the rate of student per faculty

member to comply with the best local and international practices in accordance with each major.

The researcher believes that colleges should work to have an "independent measurement unit" to measure the workforce against students and compare the results with standard values according to the best international and local practices based on the guideline for raising the efficiency of spending in higher education institutions.

In general, these results indicate that there is application of students' perspective (SP) in the Colleges of Qassim University.

4.5.2 Internal Operations Perspective

The following Table (6) shows the results of the one sample T test for each item and for the total of internal operations perspective (IOP):

Table 6: Descriptive Statistics of Internal Operations Perspective

	Items	N	M	SD	t	Sig
1	The college seeks to obtain local and international accreditation for its specialized academic programs	59	4.73	0.49	27.362	.000
2	The college has a sufficient number of qualified cadres to carry out professional, administrative and technical tasks, and they have specific tasks and powers.	59	4.10	0.64	13.326	.000
3	The college supports scientific research, innovations and inventions for students and participates in exhibitions locally and internationally	59	3.95	0.68	10.716	.000

	Items	N	M	SD	t	Sig
4	The college applies a public and transparent system that ensures the recruitment of academic and administrative leaders with the appropriate competencies, developing their capabilities and preparing future leaders	59	3.76	0.95	6.147	.000
5	The college works on developing the fields of scientific research that the community needs	59	3.86	0.92	7.230	.000
6	The college applies accountability mechanisms and evaluates the performance of leaders at all levels according to specific and declared criteria	59	3.70	0.83	6.770	.000
7	The college sets a comprehensive and publicized job description that ensures consistency between powers and tasks, and follows up on its adherence	59	3.90	0.66	10.429	.000
8	The college provides electronic services and the appropriate environment for the programs and courses that are offered according to the e-learning method and the online education pattern, and it meets the standards for this type	59	4.15	0.55	16.059	.000
	Average	59	4.02	0.54	14.512	.000

The results of the one sample T test for application of internal operations perspective (IOP) in the Table (6) show that there are differences between the averages of internal operations perspective (IOP) Where the arithmetic mean ranges between (4.73, 3.73), and these averages are found in the fourth category of the fifth Likert scale. All averages are significantly upper than value 3. This means that there is agreement from the study sample on all elements of the internal operations perspective.

Paragraph (1), which states " The college seeks to obtain local and international accreditation for its specialized academic programs" ranked first among the paragraphs related to the perspective of internal operations, with an arithmetic mean of(M =4.73) and (SD=0.49).This indicates that there is a high degree of agreement among the study sample that" The college seeks to obtain local and international accreditation for its specialized academic programs" and this result is an

indication that the college programs meet the standards required by the accreditation organization, this indicates the colleges' interest in obtaining local and international programmatic accreditation to raise the efficiency of the performance of their educational programs and outputs, in a way that contributes to achieving the Kingdom's Vision 2030 and the goals of the Human Capacity Development Program, which include targets for the academic accreditation of universities institutionally and programmatically.

These results indicate that there is application internal operations perspective (IOP) in the Colleges of Qassim University.

4.5.3 Learning and Growth Perspective

The following Table (7) shows the results of the one sample T test for each item and for the total of learning and growth perspective (LGP):

Table 7: Descriptive Statistics of learning and growth perspective

	Items	N	M	SD	t	Sig
1	The College is keen to actively participate in sustainable development processes	59	3.75	0.73	7.812	.000
2	The college periodically develops study materials and programs that achieve the quality of graduates for its students	59	3.46	1.02	3.438	.000
3	The college is keen to create an attractive work environment for professional growth and development	59	3.93	0.72	10.001	.000
4	The college administration is working on holding training courses for various disciplines to prepare its graduates for integration into the labor market	59	3.39	1.13	2.650	.000
5	The college provides sufficient periodic training programs to develop the capabilities of its employees in accordance with its strategic plan	59	4.00	0.49	15.634	.000
6	The college seeks to benefit from the experiences between it and other universities through holding seminars and conferences	59	3.02	1.17	.112	.912
7	The college has a mechanism for providing and ensuring the quality of learning resources (books, references, electronic learning resources, websites)	59	3.93	0.64	11.195	.000
8	The college seeks to continuously improve and monitor its performance based on benchmarking	59	3.85	0.71	9.108	.000
	Average	59	3.67	0.55	9.250	.000

The results of the one sample T test for application of learning and growth perspective (LGP) in the Table (7) show that there are differences between

the averages of learning and growth perspective (LGP), Where the arithmetic mean ranges between (4.73, 3.70), and these averages are found in the fourth category of

the fifth Likert scale. All averages are significantly upper than value 3, except item no.6 " The college seeks to benefit from the experiences between it and other universities through holding seminars and conferences" with average score of (M=3.02) and (SD=1.17), this indicates that there is an agreement of a medium degree among the study sample that the college seeks to benefit from the experiences between it and other universities, and therefore the colleges should benefit from the experiences of other universities, which helps them in adopting their standards to achieve efficiency in spending at the level of their colleges.

This is indicated by Al-Qahtani, (2022) and Bin Omaira (2017) that the International Conference and Exhibition for Higher Education is an essential task for cooperation and exchange of experiences between Saudi and international universities, and the importance

of reviewing the aspirations and challenges facing universities to develop their knowledge and pioneering role in building societies and finding partnerships that open more horizons Cooperation in the areas of research and innovation, where the development of cultural and scientific cooperation has become an important step in the strategic plan of universities that universities cannot abandon when seeking to upgrade their services to international levels.

The results indicates that there is application learning and growth perspective (LGP) in the Colleges of Qassim University

4.5.4 Financial Perspective

The following Table (8) shows the results of the one sample T test for each item and for the total of financial perspective (FP):

Table 8: Descriptive Statistics of financial perspective (FP)

	Items	N	M	SD	t	Sig
1	The college has an independent financial department that operates efficiently and effectively	59	3.97	0.56	13.346	.000
2	The college has a specific and clear strategy for managing its financial resources	59	3.86	0.63	10.563	.000
3	The college has monitoring and accountability systems in place to detect and deal with cases of financial corruption	59	3.73	0.55	10.145	.000
4	The college works to provide additional funding sources that lead to improving the university's revenues	59	3.51	0.90	4.350	.000
5	The college has sufficient solvency and financial stability to support its existing programs and activities	59	3.61	0.79	5.946	.000
6	The university works to provide sufficient financial funding to achieve the mission and goals of the college, with mechanisms in place to determine spending priorities	59	3.80	0.71	8.571	.000
7	The college works on estimating the future cost of the educational process	59	3.71	0.74	7.350	.000
8	The college administration links performance measures to the incentives and rewards system	59	3.64	0.85	5.847	.000
9	The college applies mechanisms to ensure that it responds to the financial needs of all its academic and administrative departments in a smooth and appropriate manner	59	3.71	0.81	6.746	.000
	Average	59	3.73	0.54	10.398	.000

The results of the one sample T test for application of financial perspective (FP) in the Table (8) show that there are differences between the averages of financial perspective (FP), Where the arithmetic mean ranges between (3.79, 3.51), This means that there is agreement from the study sample on all elements of the financial perspective. All averages are significantly upper than value 3. These results indicate that there is an application of financial perspective (FP) in Saudi public universities.

It is noted that the phrase 1 "The college has an independent financial department that operates efficiently and effectively" was approved by a high degree by the study sample, as the arithmetic mean was (M=3.97), This is a good indication that the colleges have a financial department that works efficiently and effectively. This result is due to the university's commitment to the regulations governing financial

affairs in the system of the Council of Higher Education and Universities, regarding the existence of an independent financial department for each college, so that the internal audit unit examines and reviews its financial reports and makes sure of its compliance by regulations, regulations and procedures as required by the Financial Affairs Regulations for control before disbursement.

The financial perspective is the main principle in the balanced scorecard in measuring the strategic performance of the university by measuring the efficiency of financial operations, determining revenues and expenses, and the extent to which they achieved administrative, organizational, and educational processes, and development and modernization projects. Where the financial perspective is the main pillar in government institutions on which the other dimensions (learning and growth perspective, internal

operations perspective, students' perspective) of the balanced scorecard are based. Also, the study of Al-Mousa (2017) indicates that the financial dimension is important in government institutions to ensure that the available financial resources are used efficiently and effectively, where the financial dimension includes indicators that measure the efficiency of financial performance in addition to the extent of stability of the operations carried out by the institution and the extent of stability of its financial resources necessary to carry

out its activities towards achieving its strategic plan, this perspective in the educational context is linked to aspects of rationalizing spending to complete the educational process at the highest levels of required quality.

4.5.5 Community Partnership Perspective

The following Table (9) shows the results of the one sample T test for each item and for the total of community partnership perspective:

Table 9: Descriptive Statistics of community partnership perspective

	Items	N	M	SD	t	Sig
1	The college has a clear vision of its role in serving the community	59	4.31	0.70	14.299	.000
2	The college works to direct scientific research and graduation projects to provide solutions to the problems facing society	59	3.75	0.84	6.798	.000
3	The college sets a specific plan for community partnership commensurate with its mission and objectives, and the needs of the community	59	3.95	0.68	10.716	.000
4	The college seeks to increase the financial support provided to it through partnerships with the private sector	59	3.22	1.08	1.562	.124
5	The university works on the participation of experts from community institutions in preparing study programs for university students	59	3.05	1.09	.358	.721
6	The college works to provide paid programs after diagnosing the needs of the labor market and development requirements	59	3.20	1.05	1.492	.141
7	The college is keen to use its resources to support existing partnerships and attract new partners to contribute to the educational, social and economic process of the community	59	3.44	1.00	3.369	.001
8	The college seeks to establish a fund to finance research and development in which production and service institutions contribute	59	3.42	1.10	2.954	.005
9	The college guarantees the active participation of its employees and students in activating the community participation plan through clear and varied tasks and activities	59	3.97	0.69	10.693	.000
10	The college applies specific mechanisms to document, follow-up and evaluate the effectiveness of its activities in the field of community partnership according to specific performance indicators, and prepares periodic reports that contribute to improving performance	59	4.05	0.54	14.977	.000
11	The college offers professional development and continuing education programs in a way that contributes to meeting the needs of the community	59	4.05	0.60	13.463	.000
	Average	59	3.67	0.60	8.553	.000

The results of the one sample T test for application of community partnership perspective (CPP) in the Table (9) show that there are differences between the averages of community partnership perspective (CPP), Where the arithmetic mean ranges between (4.31, 3.05), This means that there is agreement from the study sample on all elements of the community partnership perspective. All averages are significantly upper than value 3, except item no.4 (The college seeks to increase the financial support provided to it through partnerships with the private sector), item no.5(The university works on the participation of experts from community institutions in preparing study programs for university students), and item no.6(The college works to provide paid programs after diagnosing the needs of the labor market and development requirements) with average score of (M=3.22, 3.05, 3.20) and (SD=108,109,105) respectively, this indicates that there is an agreement of a medium degree among the study sample. Therefore, colleges must increase the support provided to them

through partnership with the private sector to achieve financial efficiency, for example, financing, building, and operating long-term projects. This is consistent with the study of TBC Company (2016), whose objectives were to search for ways to increase the participation of the private sector in the education sector, in addition to another goal represented in achieving financial efficiencies in the field of building and maintaining public schools. The study concluded that the partnership between a government agency and a company from the private sector achieves a number of advantages, including Benefiting from financing long-term government school projects, building and operating them by the private sector, and reducing the burden of expenditures from the government to the private sector.

Also, When the college works on the participation of experts from community institutions in preparing study programs for colleges students, it help the colleges to develop and update the academic programs to meet the requirements of the labor market,

as the Minister of Education in the Kingdom of Saudi Arabia confirmed that the professional commission should that partnerships with universities in developing educational curricula and preparing study plans for university programs in commensurate with the needs of the labor market, this is consistent with the recommendations of Al-Rouqi study (2014) that it is necessary to link educational curricula with the needs of development, and the requirements of the labor market in terms of specialized skills to raise the efficiency of students' outputs.

When the colleges work to provide paid programs after an accurate diagnosis of the labor market needs and development requirements, it will help them to raise the efficiency and effectiveness of the college

budget. Al-Mufeez (2016) recommended that the efficiency of the college budget should be raised by raising the percentage of financial support provided to the college through partnerships with the private sector and increasing the offering of paid study programs required in the labor market because of their financial impact on the college.

In general, the results indicate that there is application community partnership perspective (CPP) in Qassim University colleges.

4.5.6 Spending Efficiency

The following Table (10) shows the results of the one sample T test for each item and for the total of Spending Efficiency (SE):

Table 10: Descriptive Statistics of Spending Efficiency

	Items	N	M	SD	t	Sig
1	The college is working to exploit its available resources to provide the largest possible number of educational services according to the highest levels of quality	59	3.92	.651	10.800	.000
2	The college works to achieve a balance between the components of income and expenditure and to achieve financial sustainability	59	3.71	.744	7.350	.000
3	The college works to focus spending on necessary and value-adding items according to criteria that reduce waste	59	3.75	.733	7.812	.000
4	The college is working to build a financial system capable of driving the operating cost of the university and reducing reliance on government support	59	3.20	1.013	1.542	.129
5	The college seeks to develop investment financing resources to develop alternative resources	59	3.32	.955	2.591	.012
6	The college works to reduce the educational cost of the student without prejudice to the quality standards of educational outputs	59	3.86	.601	11.057	.000
7	The college studies the university's needs for capital projects and arranges them according to the priorities of need	59	3.66	.710	7.153	.000
8	The college works to create sustainable resources for the university and added value	59	3.61	.766	6.118	.000
9	The college is working on creating a series of investment opportunities that are diversified, parallel to the risks, and compatible with Shariah regulations to achieve periodic investment returns	59	3.49	.838	4.504	.000
10	The college is keen to measure educational and operational efficiency through the proposed measurement indicators for it	59	3.76	.567	10.324	.000
11	The college works to raise the level of optimal investment for faculty members, which takes into account the actual need and the available capacity in accordance with the approved regulations	59	3.93	.691	10.356	.000
12	The college is working on restructuring the internal sectors, integration opportunities and administrative positions for academics	59	4.02	.707	11.050	.000
13	The college works to raise the exploitation of buildings and halls to meet the actual need for rental or construction	59	3.80	.846	7.229	.000
14	The college is keen to restructure the academic majors, which includes expanding the required majors and stopping the majors that are not in line with the market needs	59	4.15	.738	11.989	.000
15	The college promotes e-learning (online)	59	4.58	.622	19.480	.000
16	The college is looking for alternative sources of funding through cooperation with the private sector, marketing research and development services to external clients	59	3.73	.848	6.605	.000
17	The college studies the actual need for all the various technical services and equipment	59	3.98	.572	13.199	.000
18	The college is working on having mechanisms to prioritize spending	59	4.07	.612	13.400	.000
19	The college applies effective mechanisms to identify opportunities to raise spending efficiency	59	3.97	.586	12.659	.000
	Average	59	3.82	.461	13.574	.000

The results of the one sample T test for application of Spending Efficiency (SE) in the Table (10) show that there are differences between the averages of Spending Efficiency (SE) components), Where the arithmetic mean ranges between (4.85, 3.20), This means that there is agreement from the study sample on all elements of the Spending Efficiency, except item no.4 " The college is working to build a financial system capable of driving the operating cost of the university and reducing reliance on government support." with average score of (M=3.20) (SD=1.013), this indicates that there is an agreement of a medium degree among the study sample. Therefore, the researcher believes that the colleges should work to cover their operating expenses through the endowment, for example, which is considered an investment motive for them. Such as the endowment of libraries, scientific books, the endowment of scientific research tools "laboratories" and the publication and support of research through the endowment. This is consistent with the study (Misbahi, *et al.*, 2022), which concluded that endowments in educational institutions have many advantages, including: Scientific endowments represent a constant and stable source of funding for educational institutions, academic endowments contribute to the development of higher education and Scientific

endowments provide the necessary funding for the establishment of buildings, laboratories, and scientific equipment for higher education institutions.

The results indicate that there is an application of Spending Efficiency (SE) in Qassim University colleges.

This is a good indicator that the colleges apply the practices issued by the Authority for Spending Efficiency and government projects to achieve efficient spending for most aspects of spending in the college. Al-Saawi (2021) explained through a workshop entitled "Efficiency of spending at the university" that Qassim University seeks to be compatible with the financial ceiling specified by the Ministry of Finance, indicating that all colleges work with the university administration to ensure that expenditures are highly efficient and achieve goals which was set for it in a way that does not affect the research process or the community services that the university performs, stressing that the culture of efficient spending should be spread in the colleges, deanships and various administrative units.

4.6 Normality

Table 11: One-Sample Kolmogorov-Smirnov Test

		Total
N		59
Normal Parameters ^{a,b}	Mean	3.8069
	Std. Deviation	.42357
Most Extreme Differences	Absolute	.147
	Positive	.123
	Negative	-.147-
Kolmogorov-Smirnov Z		1.125
Asymp. Sig. (2-tailed)		.159
a. Test distribution is Normal.		
b. Calculated from data.		

Based on the table above, it can be said that statistically, the value of Asymp. Sig (2- tailed) shows a

number greater than 0.05, where this value (0.159> 0.05) means that the residual data is normal distributed.

4.7 Multicollinearity

Table 12: Collinearity Diagnostics

Independent variables	Collinearity Statistics	
	Tolerance	VIF
Students' perspective	.417	2.396
Internal Operations Perspective	.309	3.233
Learning and growth perspective	.231	4.320
Financial Perspective	.472	2.119
community partnership perspective	.194	5.145

Multiple linear correlation test (Multi-collinearity): To verify the problem of linear overlap between the independent variables, a test is performed using a statistic (Variance Inflation Factor/ VIF).The test results are shown in the table, knowing that the value of the Variance Inflation Factor (VIF) of each

independent Variables (students' perspective, Internal Operations Perspective, Learning and growth perspective, Financial Perspective, and community partnership perspective) are at the VIF value of < 10, and the Tolerance value is at the Tolerance value >

0.10. This shows that the regression model in this study is free from multicollinearity.

4.8 Hypothesis Testing

Multiple Linear Regression Analysis:

Where the study hypotheses are tested through the method of multiple regression, which is used when studying the relationship between a dependent variable

and independent variables, where there are five independent variables (students' perspective, internal operations perspective, learning and growth perspective, financial perspective, and community partnership perspective). The dependent variable is spending efficiency.

Table 13: Multiple Linear Regressions

Coefficients									
Model	Unstandardized Coefficients		Standardized Coefficient	t	Sig.	R	Adjusted R ²	F	Sig.
	B	Std. Error	Beta						
(Constant)	1.658	.358		4.635	.000	.777	.603	16.103	.000
Students' perspective	.357	.120	.367	2.983	.004				
Internal Operations Perspective	.470	.094	.551	4.980	.000				
Learning and growth perspective	.375	.099	.449	3.791	.000				
Financial Perspective	.638	.076	.741	8.341	.000				
community partnership perspective	.424	.084	.555	5.032	.000				

Based on Table (13), it is known that the known multiple linear equations in the Unstandardized Coefficient column are as follows:

$$y = 1.658 + 0.357x_1 + 0.470x_2 + 0.375x_3 + 0.638x_4 + 0.424x_5 + e$$

Description:

- Y = spending efficiency
- X₁ = Students' perspective
- X₂ = Internal Operations Perspective
- X₃ = Learning and growth perspective
- X₄ = Financial Perspective
- X₅ = community partnership perspective

Based on the findings above, the test results show that the adjusted R square (adjusted R²) value is 0.603 or 60.3%. So, this shows that the percentage of the influence of the independent variables on the dependent variable is 60.3%, and the remaining 39.7% is influenced by other factors not included in this study.

Also, the results showed a positive effect between spending efficiency and students' perspective, internal operations perspective, learning and growth perspective, financial perspective, and community partnership perspective, where the values of the multiple correlation coefficient reached (R) is .777 or 77%.

The significance of the regression model was tested through ANOVA, The F-value of the findings were at (16.103), which was significant at P=0.000, which means it is smaller than 0.05 (0.000<0.05), so it can be concluded that simultaneously or together the independent variables (Students' perspective, Internal Operations Perspective, Learning and growth perspective, Financial Perspective, community

partnership perspective) have a significant effect on the dependent variable (spending efficiency).

H_{a1}: There is a statistically significant relationship (α ≤ 0.05) of students' perspective on evaluating spending efficiency in Saudi public universities.

To test this hypothesis, multiple linear regressions are a kind of study that looks at how independent variable (X) affects a dependent variable (Y). The independent variable is Students' perspective (X1), while the dependent variable is spending efficiency (Y). In this study, the output results listed above are shown in table (13):

The findings of the regression equation shows that the students' perspective regression coefficient contributed (0.357) to the spending efficiency (Y) variable. This shows that there is a positive influence, if the students' perspective variable goes up, then the spending efficiency variable will increase by 35.7%. Also, the results of the t- test for the students' perspective variable are t count of 2.983, and a significance value of 0.004 < 0.05, so it can be

concluded that the students' perspective has a significant effect on spending efficiency. Then H_{01} is rejected, and H_{a1} is accepted which means that there is significant role ($\alpha \leq 0.05$) of students' perspective on evaluating spending efficiency in Saudi public universities.

This finding is in line with the study of Agasisti & Haelermans (2016), that concluded that universities are more efficient are those in which the ratio between outputs and inputs is higher, as the study showed that Dutch universities have become more efficient, and the reason is to reduce the resources used to obtain a large number of graduates without affecting the quality of the educational process. Also, the study of Hussain (2019), showed that the order of the four perspectives, in terms of their importance from the viewpoint of the respondents in treating the deficiencies resulting from following the traditional methods of measuring and evaluating institutional performance, were as follows: (1) financial, (2) clients, (3) internal processes, and (4) learning and growth. Note that, the customer's perspective came in second place, and this indicates the importance of the students' perspective in evaluating and measuring performance in government institutions. Also, the study recommended the need to use the balanced scorecard with its different perspectives in the process of planning and evaluating financial performance within public institutions because of its role in addressing the problems resulting from following traditional methods in those operations. This result also agrees with the study of Sweden (2018), which concluded that there was a statistically significant effect ($\alpha \leq 0.05$) for the application of BSC to its different dimensions in building strategic decisions, including improving output quality.

H_{a2} : There is a statistically significant relationship ($\alpha \leq 0.05$) of internal operations perspective on evaluating spending efficiency in Saudi public universities.

To test this hypothesis, multiple linear regressions are a kind of study that looks at how independent variable (X) affects a dependent variable (Y). The independent variable is Internal Operations Perspective (X2), while the dependent variable is spending efficiency (Y). In this study, the output results listed above are shown in table (13):

The findings of the regression equation show, the Internal Operations Perspective regression coefficient contributed (0.470) to the spending efficiency variable. This shows that there is a positive influence, if the Internal Operations Perspective variable goes up, then the spending efficiency variable will increase by 47%. Also, the results of the t- test for the Internal Operations Perspective variable are t count of 4.980, and a significance value of $0.000 < 0.05$, so it can be concluded that the internal operations perspective has a

significant effect on spending efficiency. Then H_{02} is rejected, and H_{a2} is accepted which means that there is significant role ($\alpha \leq 0.05$) of Internal Operations Perspective on evaluating spending efficiency in Saudi public universities.

This finding is in line with the study of Kaplan & Norton, (1992), which concluded that organizations using the balanced scorecard were able to implement new strategies quickly and effectively, which led to significant improvements in financial, operational, and strategic performance. Also, the study of Salah & Namouni (2020), showed that the lack of a concept of strategic planning for the university administration staff and ignoring the variables of the internal and external environment affects the efficiency and effectiveness of financial resources in public universities.

This result is consistent with the findings of Muhammad's study(2018), which showed that, there is a strong direct correlation between the use of Al-Basr International Charitable Foundation for the dimension internal operations dimension, as independent variable and evaluating the financial performance of the organization as a dependent variable, and the hypothesis was achieved with a statistically significant effect ($\alpha \leq 0.05$) of internal operations perspective on evaluating the financial performance of non-profit organizations.

Also, this is consistent with a study Papehausen & Einstein (2006), that concluded that measuring internal operations according to the balanced scorecard leads to a high quality of outputs, which provides the labor market with great efficiency.

H_{a3} : There is a statistically significant relationship ($\alpha \leq 0.05$) of learning and growth perspective on evaluating spending efficiency in Saudi public universities.

To test this hypothesis, multiple linear regressions are a kind of study that looks at how independent variable (X) affects a dependent variable (Y). The independent variable is Learning and growth perspective (X3), while the dependent variable is spending efficiency (Y). In this study, the output results listed above are shown in table (13):

The findings of the regression equation show, the learning and growth perspective regression coefficient contributed (0.375) to the spending efficiency variable. This shows that there is a positive influence, If the learning and growth perspective variable goes up, then the spending efficiency variable will increase by 37.5%. Also, the results of the t- test for the learning and growth perspective variable are t count of 3.791, and a significance value of $0.000 < 0.05$, so it can be concluded that the learning and growth perspective has a significant effect on spending efficiency. Then H_{03} is rejected, and H_{a3} is accepted which means that there is

significant role ($\alpha \leq 0.05$) of learning and growth perspective on evaluating spending efficiency in Saudi public universities.

This finding is in line with the study of (Kaplan & Norton, 1992) which showed that improving intangible assets affects financial performance through cause-and-effect relationships as follows: Investing in employee training leads to improvements in service quality, improving service quality leads to higher customer satisfaction, and higher customer satisfaction leads to increased customer loyalty that generates returns and margins. Also, the learning and growth perspective is the basis and basic structure of the school that it prepares and builds through capabilities and training on tangible and intangible assets (Al Hilali, 2018).

This is consistent with the result of (Abu Anja, 2019) that the savings achieved from increasing the employees' experience and learning curve are among the most important factors that lead to reducing costs and achieving financial, and operational sustainability in the organization (Mahfouz, 2018). And there are statistically significant effects ($\alpha \leq 0.05$) of Learning and growth perspective on evaluating the financial performance of non-profit organizations, (Muhammad's, 2018).

H_{a4} : There is a statistically significant relationship ($\alpha \leq 0.05$) of financial Perspective on evaluating spending efficiency in Saudi public universities.

To test this hypothesis, multiple linear regressions are a kind of study that looks at how independent variable (X) affects a dependent variable (Y). The independent variable is Financial Perspective (X4), while the dependent variable is spending efficiency (Y). In this study, the output results listed above are shown in table (13):

The findings of the regression equation show, the financial perspective regression coefficient contributed (0.638) to the spending efficiency variable. This shows that there is a positive influence, if the financial perspective variable goes up, then the spending efficiency variable will increase by 63.8%. Also, the results of the t- test for the financial perspective variable are t count of 8.341, and a significance value of $0.000 < 0.05$, so it can be concluded that the financial perspective has a significant effect on spending efficiency. Then H_{04} is rejected, and H_{a4} is accepted which means that there is significant role ($\alpha \leq 0.05$) of financial perspective on evaluating spending efficiency in Saudi public universities.

It is noted that the financial perspective has the greatest impact on the efficiency of spending. This is consistent with the study of Hussein (2019), which found that the order of the four perspectives in terms of

their importance from the point of view of the respondents in addressing the shortcomings resulting from following traditional methods in measuring and evaluating institutional performance was the financial arrangement, which the most important perspective among the other dimensions of the scorecard.

This finding is in line with the study of Al-Khatatneh & Salem Suleiman (2018) concluded that there is a statistically significant effect ($\alpha \leq 0.05$) of applying the financial dimension in reducing costs and increasing production capacity in Saudi universities. And the study of Allam (2018) found a statistically significant effect ($\alpha \leq 0.05$) of the financial dimension as one of the dimensions of the balanced scorecard in achieving the quality of education. And there is a statistically significant effect ($\alpha \leq 0.05$) of financial perspective on evaluating the financial performance of non-profit organizations, (Muhammad's, 2018). In addition, the study of Garanda (2013) indicated that the absence of clear financial strategies, plans, policies, and procedures negatively affected the supervisory performance of financial activities in universities. This indicates the importance of having a clear strategy for managing and monitoring its financial resources for all colleges to achieve their educational goals according to the highest standards of quality. Also, Batare (2012) believes that universities should provide educational services by reducing the amount of public funds allocated to them and studying the amount of funding for each learner in different types of education has a major role in evaluating the efficiency of spending in education.

H_{a5} : There is a statistically significant relationship ($\alpha \leq 0.05$) of community partnership Perspective on evaluating spending efficiency in Saudi public universities.

To test this hypothesis, multiple linear regressions are a kind of study that looks at how independent variable (X) affects a dependent variable (Y). The independent variable is Learning and growth perspective (X3), while the dependent variable is spending efficiency (Y). In this study, the output results listed above are shown in table (13):

The findings of the regression equation show, the community partnership perspective regression coefficient contributed (0.424) to the spending efficiency variable. This shows that there is a positive influence, if the community partnership perspective variable goes up, then the spending efficiency variable will increase by 42.4%. Also, the results of the t- test for the community partnership perspective variable are t count of 5.032, and a significance value of $0.000 < 0.05$, so it can be concluded that the community partnership perspective has a significant effect on spending efficiency. Then H_{05} is rejected, and H_{a5} is accepted which means that there is significant

role ($\alpha \leq 0.05$) of community partnership perspective on evaluating spending efficiency in Saudi public universities.

This finding is in line with the study of Fijałkowska & Oliveira, 2018 suggested that adding non-financial dimensions to the traditional perspectives in the balanced scorecard, for example, community partnership, is considered necessary for universities. And the study of Al-Qasim & Al-Nuwaiser (2018) concluded that Saudi universities have recently tended to activate partnership with the local community and its institutions in financing and supporting training programs by adopting specific partnership policies in terms of the participation of beneficiaries and employers in planning and supporting training programs to provide sufficient income that achieves efficiency and raises the quality of services and competition between institutions.

This is consistent with study of Muhammad (2018), there are a statistically significant effect ($\alpha \leq 0.05$) of community partnership perspective on evaluating the financial performance of non-profit organizations. Also, the study of Al-Qudaibi (2021) showed that there is agreement among the sample of the study on the impact of the community company on the university and private sector institutions through upgrading the level of the university and the optimal investment of resources. The results of the Ahmed & Al-Makhsi, 2019 study showed that the efficiency of spending at Sirte University was not achieved due to the limited set of models and methods included in the plans in order to meet the requirements of the Libyan labor market due to the existence of many contradictions by linking the plans and the weakness of the relationship between university education and the labor market.

It is important to work on improving the level of educational services in order to reach the highest return on investment and government spending on these services by examining their effectiveness in meeting the needs of the labor market with qualified cadres with the required knowledge and skills, which ensures the enrollment of graduates in the labor market, and thus lower unemployment rates, and work on this requires Conducting a periodic assessment of the compatibility of majors and programs in educational institutions with the needs of the labor market (guideline for raising the efficiency of spending in higher education, 2021).

5. RESULTS, CONCLUSIONS AND LIMITATION

The current study that examined whether the balanced scorecard with its dimensions (the financial dimension, the student's dimension, the internal operations dimension, the learning and growth dimension and the community partnership dimension) has a role in evaluating the efficiency of spending in

Saudi public universities: an applied study on the colleges of Qassim University. The study showed that there is an application of the financial dimension, the student's dimension, the internal operations dimension, the learning and growth dimension, and the community partnership dimension in the colleges of Qassim University. This study was able to answer the research questions, by building the study hypotheses and testing them by analyzing the results of multiple linear regressions.

5.1 Main Results

The current study reached a set of results through the source of data collection, which is the questionnaire. The results of the questionnaire showed when reviewing the descriptive statistics of the study variables by calculating the arithmetic means (M), standard deviations (SD), and the t-test for one sample to know the degree of application of the colleges of Qassim University to the study variables, according to the respondents' point of view, it appeared that the colleges of Qassim University apply the dimensions of the balanced scorecard (the financial dimension, the students dimension, the internal operations dimension, the learning and growth dimension, and the community partnership dimension).

As for the hypotheses of the study, it was accepted through linear regression analysis, which showed that, there is significant role ($\alpha \leq 0.05$) of balanced scorecard (financial perspective, students' perspective, internal operations perspective, learning and growth perspective, and community partnership perspective) on evaluating spending efficiency in Saudi public universities. Thus, the results of the current study agree with the results of previous studies, which emphasized the role of the balanced scorecard in evaluating the financial and operational performance of government institutions.

The results of this study have many implications for universities' practices to apply the balanced scorecard, and the importance of developing strategic plans to monitor, evaluate and raise opportunities for spending efficiency in public universities because of the great importance of the new university system. Through previous studies, it became clear that the balanced scorecard has a relationship in reducing the costs of providing services, helps in communicating the strategy to all members of the organization and it expected to contribute to enhancing quality and assessing the efficiency of financial and operational performance.

5.2 Recommendations

In light of the results of the study, the researcher proposes a set of recommendations that may contribute to the importance of applying the balanced scorecard in public universities in the Kingdom of Saudi Arabia:

1. Applying the balanced scorecard in the colleges as a tool for evaluating the performance in the college through analyzing the strategy and translating it into practical goals through a balanced set of goals distributed on the dimensions of the balanced scorecard, with defining the strategic goals of the college and linking them to the goals of the university and drawing a strategic map for it.
2. The colleges should set up training courses for their employees on the balanced scorecard to train them on how to apply it effectively in order to achieve maximum benefit from it.
3. Raising the efficiency and effectiveness of the college budget and striving to raise the percentage of financial support provided to it through partnerships with the private sector and increasing the offering of paid study programs after an accurate diagnosis of the labor market needs and development requirements.
4. Monitoring the disbursement of financial resources in colleges and ensuring compliance with expenditure items through an accountability system, which contributes to reducing waste of financial resources.
5. Colleges should work to have an "independent measurement unit" to measure the workforce against students and compare the results with standard values according to international and local best practices based on the guideline for raising the efficiency of spending in higher education institutions.
6. Colleges should work to cover their operating expenses through endowment, for example, which is an investment motive for colleges. Such as the endowment of scientific libraries and books, the endowment of scientific research tools "laboratories", and the publication and support of research through the endowment.
7. Each college seeks to identify opportunities to raise the efficiency of its spending, and to establish an independent unit, the "Spending Efficiency Unit", to adopt best practices and methods, and to prepare reports and measure the efficiency of spending in the colleges.
8. Strengthening academic studies in the field of the balanced scorecard and its impact on the efficiency of spending in higher education, in order to contribute to the enrichment of scientific research.

5.3 Limitations

The current study focused on examining the role of the balanced scorecard in evaluating spending efficiency in Saudi public universities according to the dimensions agreed upon by the previous study (the student's dimension, the financial dimension, the internal operations dimension, the learning and growth

dimension, and the community partnership dimension). Where the study was applied to the colleges of Qassim University.

There are many previous studies on the balanced scorecard in education, where the researcher was able to compare the current study with many previous literary studies. On the other hand, there is a lack of studies in the field of spending efficiency in education in the Kingdom of Saudi Arabia. The study used the quantitative method for a broader understanding of the study problem, where the data of the study was collected through the questionnaire. The sample of the current study was limited to administrative leaders in the colleges of Qassim University (deans, college agents and heads of departments), where the largest response was by the deans of the Colleges, but the response was few by the college agents and heads of departments.

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