

# Activating Balanced Scorecard Importance as a Way to Improve the Accounting Education in Jordanian Universities

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## Abstract

This study discussed activating Balanced Scorecard (BSCs) importance as a way to improve the Accounting Education in Jordanian Universities. Data analysis was conducted using multiple regression models, a sample 134 academic staff in the Accounting departments and Managers in Jordanian Universities. The findings of regressions indicated that there is a statistically significant positive relationship between activating of BSCs and improve Accounting Education, where a asserted that financial indicators, students, internal processes, learning's and innovation contribute in performance success of accounting education, in terms of activating internal controls of all revenues and expenditures, and achievement principle of operational efficiency. It also emphasized to pay attention to students, and on providing academic services, and provide students with intellectual skills, personal, ethical, and communication with others, also surveying students, accepts complaints, continuous communication with students after graduation, meeting admission requirements for accounting students. The study also concluded that supporting scientific research culture for academics, paying attention to quality standards that deal with education and updating technology means related to teaching processes.

**Keywords:** balanced scorecard, accounting education, accounting departments, Jordanian universities, Jordan

## 1. Introduction

Traditional education which most of International Universities are witnessing that led to retreat in drawing its vision and strategy for many years. As also, the Universities are facing difficult challenges in their output, because of default in performance measurement, such as difficult financial conditions that led to bankruptcy brink, a lack of experiences, competencies and absence of developments that are interested in University education, and neglect in scientific research that forms an important dimension in drawing policies which Universities are planning, this makes higher education has no quality standards that must take care.

The absence of University per formative perspective under decentralized management. Differences in accounting education systems between States (Watty et al, 2014). And due to non emergence of high percentage of Arabic and foreign Universities from the world education ranking which made educational organizations to look for developing solutions through which they can do performance evaluation, and address all gaps in accounting education.

Lack of strategic planning in higher education institutions which requires to develop clear, and achievable goals and tasks, make them face difficulties because of being excellence centers in teaching and research (Elgeuoshy & Abdrabou, 2015). This actuates the concern because University education in most of world states doesn't meet accounting profession needs. This drives the International Federation of Accountants (IFAC) thinks of issuing professional accounting education standards on 2003 that provide basis and rules that Universities must use (AlMotairy & Stainbank, 2014). Sarea & Alrawahi (2014) study results indicated that accounting students are not qualified fully to join directly the profession before student is subjected to training and then engage in the labour market.

BSCs is widely accepted in many international business organizations, for its importance in assessing performance, (Kald & Nilsson, 2000; Malmi 2001; Rigby 2001; & Hallman 2005). BSCs also is deemed one of the important tools in evaluating the overall strategy of the institution because it analyzes their performance based on developed vision and goals to succeed in guiding to the correct performance that supports institution work (Blasch, 2012). It

also serves as an important tool in achieving objectives and considered as a key for sustainable management and controlling the decision (CHIT & OPRIŞ, 2014). BSCs is an effective approach in performance, assessing and achieving competitive advantage Chena et al, (2011). Ahmed & Solayman (2015) also indicated the role of BSCs in maximizing the strategic performance results, and consider it as a framework for managing the performance of the Organization to enable it in to identifying business goals. khatoon & Farooq (2014) indicated that BSCs is one of the most popular and widely used in performance measurement field. Kettunen & Kantola (2005) emphasized that BSCs is not only important in performance measuring and objectives achievement, but also in planning processes associated with information systems.

However, in light of effectiveness loss of the balanced perspective as an advanced method in evaluation educational performance among Universities, and their focus on traditional managerial methods on the financial side, the lack of attention to other dimensions (students; internal processes; learning's and innovation), as well as in reduced State financial support for Universities, few fellowships and assistants, lack of alternative financial resources, and renewed philosophy of University departments, lack of attention regarding academic competencies development, with non selection of qualified academic competencies, low salaries and wages; high number of acceptance unqualified students in accounting specialties field in the Universities. In addition scientific research culture represented by a small percentage of Universities budgets within (1%) of Jordanian Companies act. As well as vision and strategy negligence that should be recognized by Universities represented by creating educational output accounting qualified academically, professionally and ethically.

Ignorance of measuring performance in University during students campus life stages, which led to deep failure in making progress indicators which Universities aspire so the product (student) become is for the purpose of obtaining traditional knowledge, without giving the required skills and professional ethics required in labour market, without involving him in drawing part of policies and strategic plans the University concerns. Therefore the research problem can be formulated through the following question: Do implementation of balanced scorecard in Universities has positive effect that contributes in improving accounting education performance of all its dimensions?

## 2. Review of Relevant Literature

Many studies indicated the importance of implementing BSCs in educational field, and the movement to develop accounting education for the purpose of achieving vision and strategy that Universities seek to contribute to providing accounting education output with high professional skills to serve labour markets, without facing any problems such as lack of knowledge, skills and the absence of morality. Nofel & potora (2017) study, the implementation of the Balanced Scorecard in the field of education sector has high positive benefits. Consequently, the evaluation of the strategic performance of the universities achieves an accurate examination of the current situation to determine strengths, and weaknesses. Results indicate that the Balanced Scorecard can be adopted to measure the performance of education in University, and assist in developing administrative performance for University. Also alfrijat & Shbeilat (2016) indicate to Traditional education in accounting and its unfavorable impact on graduates students.

Pietrzak et al, (2015) study investigated competition increment in public and private sectors in higher education that may lead to interest in quality improvement, and performance measurement. Among organizational performance works that resort to utilize BSCs to translate distinctive strategic objectives in research, education and performance measurement field. Al-Hosaini & Sofian (2015), study showed the importance of BSCs in higher education institutions. The study concluded that the application of this idea can monitor Universities performance and adaptation with all challenges arising from strategy implementation. Deshpande (2015) "This paper aims at bringing in a model to apply balanced scorecard (BSCs) by Kaplan and Norton in higher education and with special emphasis on business school".

Fooladvanda et al, (2015) Study pointed strategic planning models and BSCs as methods that deal with planning and performance evaluation of institutions and companies. But how these two approaches have a role in improving education quality in Universities and higher education institutions?, and What are the needed requirements for their implementation?. The results indicated that these two approaches have clear and distinctive performance in different areas of knowledge, leadership, and strategic planning. Ismail, & Al-Thaoiehie (2015) study considered the idea of introducing BSCs as a model by the performance of higher education institutions in Saudi Arabia is characterized. The results revealed that most of key performance indicators were associated with clients and internal business processes, while it does not recommend the learning, innovation and financial perspective.

Özpeynirci et al, (2015), study discussed "the efficiency in accounting education and Balanced Scorecard (BSC) which is one of the performance measurement tools is a technique used for comparing the goals with the

activities and evaluating of outputs". Binden et al, (2014), study discussed the subject of higher education institutions in Malaysia which does not use BSCs method as a critical tool for performance measurement. It stressed the importance in measuring Universities performance. khatoun & Farooq (2014), study aimed to show BSCs role in organizational performance measurement to reflect organization's vision and strategy and translate the same into achievement. Results indicated that there is positive effects, despite the obstacles encountered in practice.

Watty et al, (2014) examined the nature of accounting education systems in three countries Australia, Japan and Sri Lanka. The results revealed varying differences in accounting education systems represented by admission conditions of professional programs; accreditation processes, and discipline standards. These differences will support the study and submit a model that is considered as a tool to assist the parties concerned in any country for the purpose of taking initial steps to develop distinctive system of accounting education to enhance the opportunity of global closeness in accounting education field. Sordo et al, (2012), "Universities act in order to create and communicate knowledge, mainly via research and teaching. They require a reporting system which supports these aims and tracks performance. This paper explores the balanced scorecard (BSC) to ensure reporting practices by Universities".

Al-Zwyalif (2012), study aimed to highlight the extent of awareness of Jordanian private Universities in implementing BSCs for the purpose of assessing performance, and determines the capacity of these Universities to implement BSCs through basic elements responsible for implementation of financial and staff resources. The results revealed that Universities are aware the importance of its implementation.

Zangouenezhad & Moshabaki (2011) study handled the measurement University performance on the four knowledge - based perspectives of a BSCs. The results reveal the critical aspects of the evaluation criteria as well as the gaps to improve University performance in order to achieve the /desired level. The paper suggests implementation of BSCs based on knowledge in Universities to annual performance evaluation. Umashankar & Dutta, (2007) the study aims to look at the balanced scorecard and applied to education programs in higher educational institutions.

Kettunen & Kantola (2005) study described planning and implementation in Finland of information management system of campus-wide by using BSCs due to its importance not only in achieving institutional strategic objectives and measurements operations, but also in planning management information system. The concluded findings are useful for educational managers, projects, software developers and professionals. Self (2004), the study explained that BSCs made the knowledge regarding what are the important areas that should be focused on? For the end purpose to the customers services improvement.

### **3. Balanced Scorecard Basis and Accounting Education**

BSCs has been discussed for the first time at Harvard business school in 1992 by Robert (Kaplan and David Norton) who depended on drawing strategic vision and objectives as basic point. Halachmi (2005) indicated that the emergence of BSCs was restricted on performance measurement only, and researchers discovered later on that can be used as a strategic tool to serve organization goals. Cokins (2004), explained that BSCs model helped the Organization to move from organization leadership depending on their financial results to leadership concept driving out of its vision.

#### *3.1 The Importance of Balanced Scorecard*

BSCs is known as a management system designed to help the organization to translate its vision, mission and strategy into a set of strategic objectives and measurements (Horngren et al, 2005). It is also known as a tool in which organization mission and strategy is are translated to objectives and specific measurements that contribute in the completion organization (Kaplan & Norton 2004). Abdel-Mohsen (2006) defined it as the first organized effort that aims to design a system to assess performance through institutions strategy is translated into specific objectives, targeted measurement and continuous improvement initiatives. Niven (2003) consider that BSCs is a select group of quantified measurable indicators derived from Organization's key strategic that aims to deliver Organization performance results to all beneficiaries to enable them to achieve its mission and objectives.

Kaplan & Norton (2001), indicated that the reasons for emergence of BSCs is the lack of comprehensive model that combines financial and non-financial scales in conjunction with each other, this means it provides a balanced view for performance evaluation of its various financial and non-financial aspects, internal and external, quantitative and qualitative, (Ray, 2012). As well as through the strategic dimension related to performance measurement at operational level for Organization's long term vision and strategy (Abdel-Mohsen, 2006).

Performance assessment is considered as one of important points that must be followed when implementing BSCs

because it provides detailed information to stakeholders whether they are inside or outside the Organization to brief them on how Organization's ability achieve its vision and goals (Behn, 2003). So all must know that BSCs is not retracted on higher education, or the private sector, but for all organizations, whether profit or non-profit, public or private. Martello, et al, (2008), study which was applied BSCs on a not-for-profit institution. Some studies considered BSCs idea is difficult to apply on public sector because it has nothing to do with innovation and institutional performance (Jiang, 2014). In this regard Giannopoulos et al, (2013) indicated that BSCs is like a super power suitable for use on all Companies types and sizes because it has a significant impact on corporate performance measurement. Malgwi & Dahiru (2014), study showed BSCs importance as an important tool in evaluating business performance of organizations from four perspectives, financial, customer, internal processes, learning and growth.

ElQuliti et al, (2013), study presented Hybrid University model for evaluating performance by using BSCs in Saudi Electricity Company. FAROOQ & HUSSAIN (2011), study highlighted the role BSCs in change for the better of Companies work and considered it as a tool for measuring organizational performance to predetermined goals by corporations, because it works to draw vision and strategy for companies. Sahiti et al, (2016) study evaluate the impact BSCs to improve the performance and company's profitability, and concluded that BSCs contributed in improving company's performance and profitability that have adopted the model BSCs.

### *3.2 Balanced Scorecard Perspectives*

BSCs implementation in all organizations is not a random issue, but it should be introduced, in order to reach all the goals and visions drawn by organizations these include following: Financial Perspective; It is deemed as one of the most important measurement and evaluation scales in BSCs since it provides a clear picture of all financial indicators which are linked to organization's performance to ensure that they contributed in organizations objectives achievement (Bose & Thomas, 2007). Kaplan & Norton (1992), indicated the financial perspective explains the company's financial presentation to shareholders. Niven (2003), also confirmed that the financial dimension is deemed one of the sustainable goals of organizations vision and mission. The financial perspective confirms operational income achieved results by reducing costs and selling more of the product units (ESTHER, 2013).

Customer Perspective; Customer's perspective is deemed very important because it determine Organization targeted income. Generally introducing new products, designs, quality and price should be taken in consideration, (Sulanjaku, 2014). As well as quality and the lead achievement in manufacturing products or providing services, (Salehia & Ghorbani, 2011). Customer satisfaction and meeting their wishes paying attention to comments or complaints received by them should be taken in consideration, Then providing services for the product even after selling the product (Al-Zwyalif, 2012).

Internal process Perspective; This perspective is based on the using the most effective methods of goods production, services delivery to customers, and pay attention to quality, cost and time savings concepts (Malgwi & Dahiru, 2014). The perspective, according to Gekonge (2005) in cited Kairu et al, (2013), "Internal processes perspective focuses on the internal business results that lead to financial success and satisfied customers".

Learning and Innovation Perspective; Strategic objectives are selected from this perspective based on available capacity in the Organization for employees, knowledge, technology and organizational culture (Fooladvanda et al, 2015). Since this perspective focuses on how organizations can train, educate and inform employees, and how to maintain a competitive advantage in their markets, (Binden et al, 2014). BSCs include the following components, as described in the following figure:

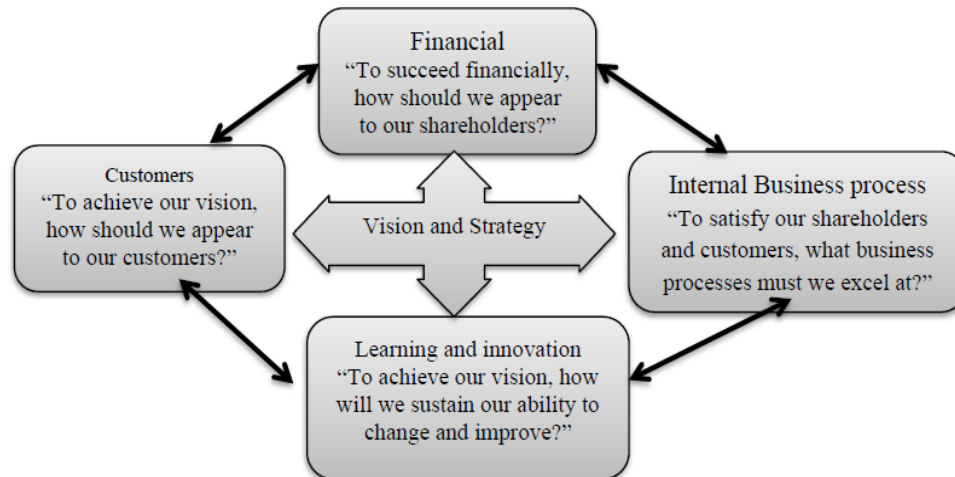


Figure 1. Balanced scorecard perspectives BSes

Source: Kaplan & Norton, 1996b, p.76.

### 3.3 Balanced Scorecard and Accounting Education

Pietrzak et al, (2015) study that was applied on public Universities. Giannopoulos et al, (2013), study indicated to the importance of using BSCs as a tool to measure performance and draw strategy for all types of companies, even small ones. As well as Lawson, et al, (2006) study cited in Ridwan et al, (2012) considered that BSCs is not exclusive to private businesses, but also for public sector and not-for-profit institutions. Northcott & Taulapapa (2012), study that aims to examine the use of the BSCs as a performance management tool in the public sector, and to identify the most important challenges that hinder its implementation.

Many researchers thought to consider BSCs implementation for its importance in higher education field. Beard (2009), study indicated that BSCs is suitable for use in higher education, due to its successful applications in this field. Wu, & Chang, (2012) Cited in CHIT, OPRIŞ (2014), indicated that the BSCs has been widely applied to evaluate various sectors performance. Drtina, (2007), "Using the Balanced Scorecard for Value Congruence in an MBA Educational Setting". Sayed, (2013) "To examine the use of the Balanced Scorecard (BSC) in Universities".

Weerasooriya (2013), indicated that BSCs as a strong model for strategic evaluation in every aspect of the Organization, such as higher education institutions. Zangouinezhad & Moshabaki (2011) study also addressed University performance measurement using BSCs based on knowledge. Wahba (2016) study reported the application of BSCs in private educational institutions for their importance in measuring performance. Researchers also indicated that the idea of implementing BSCs depends on University management (Stewart and Carpenter-Hubin, 2000). Or academic departments at the University (Lawrence & Sharma 2002). Herath et al, (2010) study noted that both top management and departments are cooperating partners in implementing BSCs to achieve the goals of the organization.

In light of the success of the international Universities through applying BSCs in higher education (Świerk & Mulawa, 2015). Most of prestigious Universities adopted BSCs due to results achieved that contributed in improving financial, competitive levels and creating University environments that moved students into advanced stages in their markets. This was emphasized by International Conference working paper at the University of Cambridge, Purslove & Simpson (2000), Rompho (2008), Lawrence & Sharma, (2002). The following statement shows the names of Universities that were concerned with BSCs implementation to evaluate their performance.

Pingle & Natashaa (2001) cited In Binden et al, (2014) identifies three strategic dimensions in the University to be integrated with BSCs strategy map, includes; the education sector, which focused on excellent education in selecting of university staff for an expanded market share for educational. Also researches sector; related to University staff and in their specialty field, the third dimension is awareness that points to maintain Universities as a regional institution for intellectual support to others.

## 4. Research Methodology

### 4.1 Survey Data, Target Sample and Reliability Test

In order to produce the study conclusion, the data collect from two sources; questionnaire, and articles, books, periodicals, and conference, in addition to internet sources. The society of study include; Academics in the

Accounting Specializations (Dean, Head of accounting department, and Academic staff), and administrators in Jordanian Universities were surveyed to collect data. The survey was conducted at the Eight Universities (University of Jordan, Mutah University, Yarmouk University, the Hashemite University, Petra University, al Ahliyya Amman University, Zarqa University, Tafila Technical University). The Personal Background of Respondents as the following table:

Table 1. Personal Background of Respondents

	Demographic variable	Frequency	Percent
Study sample	Academic	95	70.9
	Administrative	39	29.1
	Total	134	100.0
Education level	PHD	64	47.8
	Master	44	32.8
	Bachelor	26	19.4
Experience	Total	134	100.0
	Below 10 years	25	18.7
	10-20 years	47	35.1
	Above 20 years	62	46.3
	Total	134	100.0

One hundred and eighty-two of target sample of the questionnaire were served in the sampled of Jordanian Universities, (147) responses were received, representing a response rate of 81%. (13) of the questionnaire excluded from the statistical analysis because these had incomplete data on the study variables, resulting in a total of 134 usable responses. This gave an effective response rate of 74%.

The Reliability Test (Cronbach's Alpha) for variable study as the following table:

Table 2. Reliability Test

Hypothesis	No. of Items	Cronbach's Alpha
H11	7	.910
H12	8	.819
H13	6	.844
H14	6	.835
Total	31	.919

The Cronbach alpha (internal reliability) coefficient was obtained for each of the study variables and was a satisfactory; the values vary from (0.746 to 0.919).

#### 4.2 Study Hypotheses and Descriptive Statistics

*H<sub>11</sub>: The Financial Perspective with significant effective as a way to improve the Accounting Education in Jordanian Universities.*

The Financial perspective was tested through the following questions

Table 3. Descriptive Statistics; H11

Items	Mean	S. D.
Depending on alternative financial sources resulted from scientific research, investment, subsidies, grants and assistance	3.478	1.3134
Availability of hardware and software equipment and buildings required	3.806	1.3516
Distribution of University revenue on projects included in their budgets at the beginning of the year	3.112	1.3963
Activating internal control department on all revenues and expenditure	2.955	1.5062
Achieve operational efficiency by exploiting its owner to develop academic work.	3.052	1.3999
Improving salaries and wages of faculty members and administrative	3.828	1.1274
Collection of tuition fees that suit the size of the student services	3.433	1.3789
H11	3.3806	1.09457

Table 3, Presents the Mean value is 3.3806 and Std. Deviation is 1.09457; The results as shown in above test revealed a significant positive relationship between financial perspective and improve the Accounting Education. From previous analysis it was found that financial perspective is effective in measuring performance of accounting departments, and is considered as an important dimension of BSes.

*H<sub>12</sub>: The Student's Perspective with significant effective as a way to improve the Accounting Education in Jordanian Universities.*

The Student's Perspective was tested through the following questions:

Table 4. Descriptive Statistics; H12

Items	Mean	S. D.
Providing distinguished academic services (books, magazines, classrooms, labs, and databases sites).	3.478	1.1680
Provide students with the intellectual skills, personal, ethical, communicate with others, and working as teamwork	3.418	1.2403
Investigating student's opinions and accepting their complaints and observations.	3.537	1.5002
Integrate students in cultural, social, sporting and technical activities	3.478	1.4803
Continuous communication with students after graduation	2.731	1.2754
Follow up study plans and update the same, and performing academic guiding.	3.209	1.3155
Provide students with accounting knowledge ,administrative, economic and technology during university stage	2.843	1.2853
Achieve University admission requirements for accounting students	2.888	1.3302
H12	3.1978	.88179

Table 4, Presents the Mean value is 3.1978 and Std. Deviation is .88179. The results as shown in above test revealed a significant positive relationship between students perspective and improve the Accounting Education. From previous analysis it was found that student's perspective is effective in performance appraisal of accounting education in Universities and is considered as an important dimension of BScs, therefore student satisfaction must be increased for all provided services.

*H13: The Internal process Perspective with significant effective as a way to improve the Accounting Education in Jordanian Universities.*

The Internal process Perspective was tested through the following questions:

Table 5. Descriptive Statistics; H13

Items	Mean	S. D.
Development students scientific and professional ' abilities to facilitate their communication with labour market after graduation	2.955	1.3812
Updating technology means related to teaching processes	3.381	1.2372
Cooperation development of between faculty members and management to work as one team	3.216	1.2038
Improving relations between accounting department and students	2.925	1.2423
Providing educational environment for students in terms of curriculum care and providing students with the required skills.	3.224	1.2840
Selecting deans, department heads, faculty and administrative members	3.448	1.2953
H13	3.1915	.95590

Table 5, Presents the Mean value is 3.1915 and Std. Deviation is .95590; The results as shown in above test revealed a significant positive relationship between internal process and improve the Accounting Education. From previous analysis it was found that internal process perspective is effective in performance appraisal of accounting education in Universities.

*H14: The Learning and Innovation Perspective with significant effective as a way to improve the Accounting Education in Jordanian Universities.*

The Learning and Innovation Perspective was tested through the following questions:

Table 6. Descriptive Statistics; H14

Items	Mean	S. D.
Development of academic skills, and advanced courses	3.127	1.4004
Support academics research culture	2.970	1.4763
Proper attention to quality standards that deal with education.	3.463	1.4749
Developing University environment that motivated excellence and innovation	3.291	1.4859
Development modern educational technical means and methods	3.157	1.3866
Continuous communication with labour markets and identifying its main needs and make it available for students before graduation.	3.552	1.2050
H14	3.2600	1.04264

Table 6, Presents the Mean value is 3.2600 and Std. Deviation is 1.04264; The results as shown in above test revealed a significant positive relationship between learning and innovation perspective and improve the Accounting Education. From previous analysis it was found that learning and innovation perspective is effective in performance appraisal of accounting education in Universities.

Table 7. Descriptive Statistics; Dependent Variable

Items	Mean	S. D.
Financial perspective	2.970	1.4763
Students perspective	3.425	1.4477
Internal process perspective	3.351	1.3833

Learning and innovation perspective	3.157	1.3866
Performance of Accounting Education	3.2257	1.07294

Table 7, Presents the Mean value is 3.2257, and Std. Deviation is 1.07294; The results as shown in above test revealed a significant positive relationship between perspectives of balanced scorecard and improve the Accounting Education.

### 4.3 Hypothesis Testing

A SPSS approach was used to analysis of the proposed hypotheses. Data analysis was conducted using multiple regression models as a means of relating a dependent variable AE (y) to four independent variables (X1), (X2), (X3) and (X4). The form of multiple regression models is as shown in equation; The random error term is added to make the model probabilistic rather than deterministic.

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 \dots\dots\dots \beta_n X_n \tag{1}$$

$$AE = a + \beta_1 FP + \beta_2 SP + \beta_3 IPP + \beta_4 LIP + \varepsilon \tag{2}$$

where;

**y** is the dependent variable, y represents Accounting Education (AE)

**α**: Constant (predictors) in regression equation when X= 0

Where:

**β0**; intercept;**β1, β2, β3, and β4**: represent the coefficients of regression model.

**X**: Independent variables, Balanced Scorecard (BSCs)

**X1**: represents financial perspective, (FP)

**X2**: represents Students perspective, (SP)

**X3**: represents internal process perspective, (IPP)

**X4**: represents learning's and innovation perspective. (LIP)

**ε**: random error

The Balanced Scorecard (BSCs) and its effect on performance of Accounting Education in Jordanian Universities, can be examined by performing the following multiple regression model

$$AE (y) = 1.870 + .578 X_1 + .395 X_2 + .335 X_3 + .993 X_4 + \varepsilon\dots \tag{3}$$

Main hypothesis; *H1: Balanced Scorecard with significant effective importance as a way to improve the Accounting Education in Jordanian Universities.*

The results to test study hypothesis by using multiple regression analysis as the following tables (8) and (8) a.

Table 8. R Square and ANOVA test

		R Square	
R	R Square	Adjusted R Square	Std. Error of the Estimate
.590	.348	.343	.86952
		ANOVA	
		F	Sig.
		17.213	.000

Table 8, Presents the R Square and ANOVA test. The results as shown in above test revealed a significant positive relationship between Balanced Scorecard (BSCs) and improve the Accounting Education. To test the main hypothesis by using Multiple Regression analysis, Value R equal .590, and value F equal 17.213, is significant at ( $\alpha \leq 0.05$ ) level. This means, accept alternative hypothesis (H1).

The results of Beta and T test as the following table for all independents variables:

Table 9. Beta and T test results

Hypothesis	Path	β	t	Decision
H11	Financial perspective Accounting education	0.584	8.397	Supported
H12	Customer perspective	0.324	3.938	Supported



H13	Accounting education Internal process	0.298	3.592	Supported
H14	Accounting education Learning and innovation Accounting education	0.965	42.350	Supported

Note. \*\* Sig. < 0.05

Table 9, shows the results of the regression analysis for study hypotheses; The results indicate positive relationship between balanced scorecard and improve the accounting education. To test first hypothesis H11, ( $\beta = 0.584$ ,  $t = 8.397$ ,  $Sig. < 0.05$ ) indicate a positive relationship between Financial perspective and improve the Accounting education supporting H11. Test of H12, The results of multiple regression indicate that the overall model is statistically significant between the student's perspective and improve the accounting education, where ( $\beta = 0.324$ ,  $t = 3.938$ ,  $Sig. < 0.05$ ) supporting H12. Likewise, the results between the internal process perspective and improve the accounting education, where ( $\beta = 0.298$ ,  $t = 3.592$ ,  $Sig. < 0.05$ ) this means accepting H13. To test H14, The results is statistically significant between the learning's, innovation perspective and improve the accounting education, where results ( $\beta = 0.381$ ,  $t = 4.351$ ,  $Sig. < 0.05$ ) supporting H14.

## 5. Conclusion

The study aimed activating (BSCs) importance as a way to improve the Accounting Education in Jordanian Universities. The study population consisted of Academic staff at accounting departments and managers of units in Jordanian Universities. To the best of researcher knowledge, the study is the first at the level of accounting departments in Jordanian Universities. The practical implications; This study may assist Jordanian Universities to better understand the importance of BSCs to improve performance of accounting departments, which in turn lead to higher levels of improvement in education performance. And future benefits from use of balanced scorecard.

The study concluded that there is a statistically significant positive relationship between implementation of BSCs and improve performance of accounting education. This was confirmed by the following studies; Nofel & potora (2017); Pietrzak, et al, (2015), Al-Hosaini & Sofian (2015); Deshpande (2015); Fooladvanda et al, (2015); Özpeynirci et al, (2015); Binden et al, (2014); Al-Zwyalif (2012); Sordo et al, (2012); Zangouinezhad & Moshabaki (2011); where a asserted that financial indicators, students, internal processes, learning's and innovation contribute in performance success of accounting education, in terms of alternative sources of funding existence, providing buildings as classrooms, offices and modern technological equipment, increase salaries and wages to academic staff, activating internal controls of all revenues and expenditures related to University budgets, and achievement of principle of operational efficiency, to have importance in improving accounting education performance.

It also emphasized to pay attention to students, and on providing academic services such as books, magazines, classrooms, labs, database sites, and provide students with intellectual skills, personal, ethical, communication with others, and teamwork, also surveying students, accepts complaints and their comments, involving students in cultural, social activities, sports and art, continuous communication with students after graduation, meeting admission requirements for accounting students, providing students with knowledge of accounting, managerial administrative, economic and technological, and also the skills during University stage. The development the University environment that motivated excellence and innovation. The study also concluded that selection of skilled deans, department heads, staff and managerial, and supporting scientific research culture for academics, and paying attention to quality standards that deal with education that have an important role in the success of accounting education.

The paper presented a set of recommendations including; Developing strategic plans and visions that illustrate steps accounting departments at Universities aspire. Coordination and cooperation between different departments represented by University presidency, Business school Dean, head of accounting departments, academic staff, and manager of units to implement BSCs. Expanding admission processes for qualified students. Providing students with the intellectual skills, personal, ethical, and communicate with others and teamwork. Using all financial resources in a way that achieve University and student interest. Performance awareness meetings for students and taking their views and solve problems facing them and involved in extracurricular activities.

Also Supporting scientific research and educational books for teaching staff, mandating accounting department's academics to advanced courses that are linked with University Performance. Developing research culture among academic staff and provide updated databases, support their participation in world conferences, and issuing refereed scientific journals. Keeping contact with the labour markets to meet student's needs. To develop and updating curriculums updating and applying international accounting education standards. Holding annual introducing conferences and forums for deans and accounting departments, and developing obligatory introducing mechanism

for international accounting education standards for the purpose of reaching targets the Universities wish to achieve. Seeking for providing other funding sources derived from scientific research. International marketing of accounting departments in coordination with Universities, cultural exchange agreements, and try to attract students from around the world.

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