

**SUSTAINABLE BALANCED SCORECARD: A NEW APPROACH TO
VISION AND IMPLEMENTATION OF A SUSTAINABLE STRATEGY
IN EGYPTIAN TRAVEL AGENCIES**

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ABSTRACT

Balanced scorecard is a system and a tool that helps efficient use of resources available for the organization while enabling to avoid most of problems. This system is one of the advanced management techniques for clear definition and communication of strategy and resources of the company as well as directing personnel efforts towards its implementation. Balanced scorecard can be considered as a bridge to implement sustainability strategy and link corporate sustainability objectives with actions and performance outcomes. The aim of this study is to highlight the importance of integrating the environmental and social perspective in the balanced scorecard, that helps achieving the sustainability element in the travel agencies strategy and improving the administrative performance as well as achieving a sustainable competitive advantage for travel agencies. A questionnaire was distributed to a sample of employees at travel agencies at Luxor to measure their perceptions of the application of Sustainable Balanced Scorecard in their institutions. The questionnaire was divided into a set of key variables measured on a five perspectives - Likert scale to determine the participants' position of the study variables. For content validity the survey was piloted on a sample of 15 travel agencies which contain 160 employees. The questionnaire was modified according to the respondents' comments with 157 employees positively participating from 160 staff questionnaire forms. The results show that: In applying performance to travel agencies through the five perspectives described in the study, the awareness is growing among staff of the importance of sustainability aspects (economic, environmental, and social). The study suggested some recommendations and paid attention to establishing effective relationships with potential future staff as well as key stakeholders and focus on using technology so that a sustainable strategy can be implemented in travel agencies in Luxor.

KEYWORDS: Financial and Non-Financial - Sustainable Balanced Scorecard - Sustainability Issue- Sustainable Strategy.

RESEARCH AIMS

Clarifying the concept and definition of Sustainable Balanced Scorecard (SBSC).

- Highlighting SBSC role in developing travel agencies performance.
- Emphasizing the new dimensions of SBSC and their role in achieving sustainability, competitive advantages and the quality of tourism services.
- Evaluating Egyptian travel agencies awareness and abilities to apply such new approach to develop their administrative performance and achieve sustainability.

HYPOTHESES

The study suggests the following hypotheses:

H.1. The application of Balanced Scorecard (Financial perspective, Consumers' Perspective, Perspective of the internal processes and learning and growth Perspective) is likely to have a positive impact on travel agencies performance.

H.2. Perspective of environmental and social dimension is likely to have impact on travel agencies performance and achieving sustainability.

INTRODUCTION

Modern entities face an emerging business phenomenon that is described as sustainability performance management which addresses the social, environmental and economic aspects of corporate management. Many factors motivate companies to investigate and improve environmental performance. The increased world interest to sustainability has led to a global wide debate on how a sustainable world could be realized. In this debate, companies are regarded as decisive factors contributing in world sustainability goals. They play a vital role in modern society, by offering employment and contributing in wealth creation in addition to that they are also responsible for numerous social and environmental problems.

Lansituoto and Jarvenpaa (2010) pointed out in their study that environmental subjects may become strategic because they have a lot of influences on a company's image, profitability, competitiveness, markets and products which will affect its future economic survival. Recently, many companies have implemented environmental and social management systems in order to manage and control sustainability related issues. However, these management systems often fall short in companies' practice. Kaplan and Norton asserted that model provides feedback on the internal business processes and the external outcomes of those actions. Therefore, it can be used as a continuous development tool for finding the

most strategic performance and results as Johansson and Larson, (2015) showed.

LITERATURE REVIEW

1- THE CONCEPT OF BALANCED SCORECARD

Using the balanced scorecard approach based on sustainable development parameters is a powerful and useful methodology to evaluate the continued performance of organization or company. (Leon-Soriano et al., 2010) mention that the BSC approach includes identifying the main components of operations, setting goals for them and finding ways to measure progress towards their achievement. Updating BSC is to evaluate an organization using four aspects namely: financial, customer, internal and learning perspective. In the age of information, non-financial performance measures are believed to be better indicators of managerial efforts and valuable in evaluating the organizational performance. (Kaplan & Norton, 2001) showed that non-financial measures of customers, internal processes, innovation and improvement in activities are also believed to be better predictors of long-term performance and are used to help managers refocus on the future aspects of their actions.

Several researches findings such as (Denton & White, 2000; Harris & Mongiello, 2001; Atkinson & Brander-Brown, 2001; Evans, 2005; Bergin-Seers & Jago, 2007; Huang, Chu & Wang, 2007; Min, Min & Joo, 2008; Kim & Lee, 2009; Pavlatos & Paggios, 2009; Ivankovic, Jankovic & Persic, 2010; Wadongo et al., 2010; Chen, Hsua & Tzengb, 2011) in performance management support the connection between both financial and non-financial measures for a balanced report of organizations' performance. BSC enables institutions and organizations to make their visions and strategies clear while carrying them out. Kaplan and Norton, (1996) showed a model to present feedback on the internal business processes and the external outcomes of those actions. According to Johansson and Larson, (2015) it works as a continuous improvement tool for finding the most strategic performance and results. Using the balanced scorecard approach based on sustainable development parameters is a powerful and effective methodology to evaluate the sustainable performance of organization or company.

2 -THE BSC AS A STRATEGIC MANAGEMENT SYSTEM

The concept of the BSC was enhanced by many researchers in order to be used as a strategic management system. Kaplan and Norton (1996) asserted that the BSC allow managers to form and introduce four new management processes which can be used individually or in combination, in order to

relate the long-term strategic objectives with short-term actions. As shown in Figure (1), the four management processes are identified as:

- a) Translating the vision & strategy of the business
- b) Communicating and linking the vision & strategy of the business with its employees
- c) Business planning to achieve vision & strategy.
- d) Feedback and learning to evaluate and adjust the existing strategy.

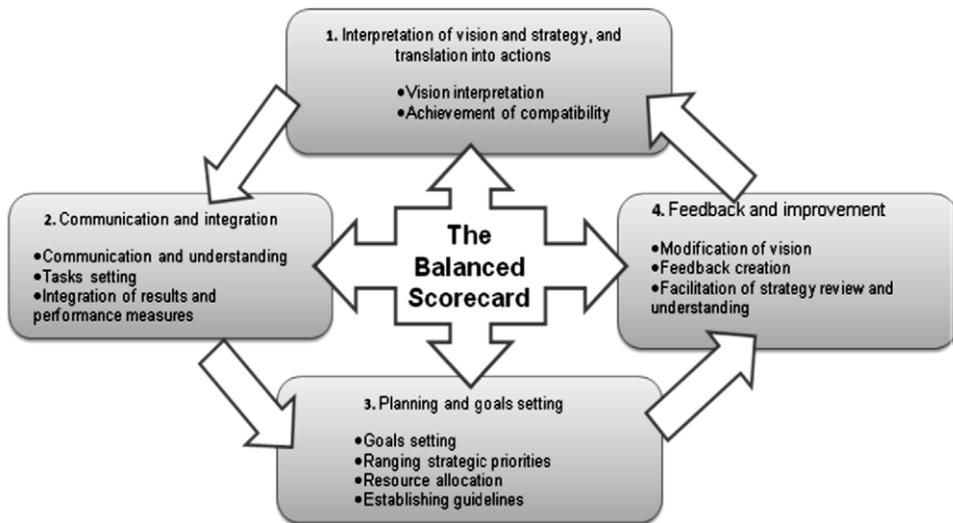


figure 1: strategy management: four processes

source: (sidiropulos m., mouzakitis y., adamides e., et al., 2004)

The Balanced Scorecard is a management system that maps an organization's strategic. Thus (Kaplan and Norton, 2001), pointed out that the BSC framework is a tool that reveals the cause and effect scenarios in the adopted strategic management structure in an organization in respect of the four perspectives of BSC: financial, customer, internal process and learning & growth. These perspectives implications are the effects of the organizations' internal process and learning and growth innovations in developing some new services and products that will satisfy the needs of the customers and enable better and prosperous financial achievements. In the same way (Kaplan & Norton 2004), asserted that the internal structures of an organization have a direct relationship to the outcomes that are being offered to the outside customers. These perspectives give relevant feedback as to how well the strategic plan is carried out so that adjustments can be made as necessary.

3-THE IMPORTANCE OF USING A BALANCED SCORECARD

Kaplan & Norton (2007) recommended a nine-steps process for planning and implementing the balanced scorecard in an organization as follows:

1. Designing an overall organizational assessment.
2. Defining strategic objects.
3. Identifying perspectives and strategic aims.
4. Designing a strategy map.
5. Developing performance measurements.
6. Refining & putting them in order according priority.
7. Automating and communicating.
8. Implementing the balanced scorecard throughout the organization.
9. Collecting data, evaluating, and revising.

Kaplan and Norton, (2005) defined the Balanced Scorecard as a tool for organizations to manage the demands of relevant stakeholders and to activate strategies into action (“from strategy to action”). Possible stakeholders that are strategically connected could be shareholders, clients or employees. Their demands are unified into central management of organizations within a “financial”, “customer”, “learning” or “process” perspective. Therefore, the frame of the Balanced Scorecard includes four perspectives as (Kaplan & Norton, 2007) explained that each perspective consists of related strategic goals, indicators and measures to achieve these goals. One should emphasize the fact that the concept still open for integrating more relevant stakeholders or perspectives, e.g. an environmental perspective.

When studying the BSC, Kaplan, (2012), showed that companies lack talented tools for the management of intangible or qualitative assets (e.g. customer satisfaction, processes quality, infrastructures, know-how intangible assets, however, seem important in order to continue competitive in the future. Consequently, the Balanced Scorecard provides ‘enablers’ that focus on achieving strategic goals in the future (leading indicators) as well as results (lagging indicators) to show the effectiveness and efficiency of measures in the past. Strategies can be usually defined as a collection of hypotheses of causes and effects. Therefore, within a BSC the related goals and corresponding indicators are connected to each other clarifying this structure of causal relationships. Such relationships are both relevant within each perspective and also among them. Objectives of the “learning” perspective, for example, serve as ‘enablers’ for achieving goals of the other ‘overarching’ perspectives (e.g. customers, finance).

4- BENEFITS AND CHALLENGES FOR BSC

There are many benefits and challenges to the balanced scorecard. The primary benefit is that it helps organizations translate strategy into action.

By defining and communicating performance metrics related to the overall strategy of the company, the balanced scorecard brings the strategy to life. It also helps employees at all levels of the organization to focus on the important business drivers. The main challenge of this system is that it can be difficult and time-consuming to be implemented (Rompho, 2011). Kaplan and Norton, (2004) originally estimated that it would take an organization more than two years to fully implement the system in the organization. Some organizations implement it quicker, for others it takes longer. The bottom line is that the balanced scorecard needs a sustained, long-term commitment at all levels in the organization to be effective.

THE SUSTAINABILITY BALANCED SCORECARD

Salis et al, (2015) stated that the Sustainability Balanced Scorecard is a genius tool that has been modified to concentrate on more qualitative aspects and built on the traditional BSC. Not only it offers a large scope by connecting all three dimensions of sustainability but also it provides a methodology to lessen the gap between the strategic and operative levels of organizations. Adding a new attitude that can be considered as a simple a intelligent methodology for organization. On the other hand, scientists asserted that connecting sustainability measures to a company's financial progress and strategies may be difficult or problematic. Figge et al. (2002) stated that market based prices for products and services may not fully reflect environmental and social activities. Butler et al., (2011) asserted that isolating sustainability measures in a separate perspective may weaken environmental initiatives by hindering clear connections clear to the other perspectives. This problem affects the management of sustainability in the the organization. Bieker (2005) added that Sustainable BSC can be utilized as a planning tool. Thus, possibility of value added processes that are in social and ecological aspects would be appeared. So this theory, prepare the implementation process of the strategy. In addition to the advantage of preparation, organization may have experiences concerning environmental and sustainability department. This will help increase the verifiability about sustainable BSC (Hansen & Schaltegger, 2016).

THE SUSTAINABILITY OF BSC'S BUSINESS PERSPECTIVE

Balanced Scorecard consists of four perspectives: financial, Consumers, Internal Processes, Learning and Growth in addition to the fifth perspective which is called Environmental and Social perspective.

1- THE FINANCIAL PERSPECTIVE

Financial perspective simply measures the revenue growth, investment return and cost reduction by gathering financial data and reviewing business performance based on financial performance. Financial analysis

as the specific business performance measurement had lost its utility since it could only tell a company about its past. Hannabarger et al. (2007) showed that business management and measurement are needed to be changed because the world changed and the structure of business management has been developed through time. The financial perspective can measure the effectiveness of all the other perspectives. Johansson and Larson (2015) pointed out that this perspective indicates whether the previous strategies have been used lead to economic success and seek to define the financial performance of strategies meant to achieve revenue growth and cost reduction or not.

2- THE CONSUMERS' PERSPECTIVE

Epstein, & Wisner, (2001) stated that customer perspective consists of measures relating to the most desired customer groups focuses on market share, customer satisfaction, loyalty and acquisition. Especially customer values and profitability can be considered a key measures that helps an organization create a clear vision of the customers whom it should target in terms of their needs and expectations from the company. In other terms, this dimension help gets the internal processes, services and products into line with the necessities of current and future markets.

3- THE PERSPECTIVE OF THE INTERNAL PROCESSES

Internal business processes perspective generally identifies more effective processes for the organization to achieve high efficiency in terms of its objectives. These objectives include both short-term and long-term objectives as well as incorporating innovative process development in order to stimulate company improvement (Haddad&Chow,2002). Companies should efficiently identify and structure the internal value driving processes that are vital regarding the goals of customers and shareholders.

4-THE PERSPECTIVE OF LEARNING AND GROWTH

Learning and growth perspective consists of employee skills, training and administration of routine processes. In other words, this perspective focuses on internal skills and abilities, in order to align them to the strategic goals of the organization (Chen et al. 2012).

5- THE PERSPECTIVE OF ENVIRONMENTAL AND SOCIAL

The fifth perspective approach could provide more visibility. Caiado et al, (2017) asserted that the sustainability perspective consists of social and environmental performance indicators and highlights the importance of social, environmental and economic responsibility as a corporate goal. However, companies define sustainability in different ways. For that

reason, indicator system which is set up to measure sustainability will vary from company to another because these indicators systems will be based on the strategy and goals of the related company. In the same way (Epstein and Wisner, 2001) added that Weighting the BSC dimensions will also depend on the goals and culture of each company There are no data about the number of indicators that each perspective should include but too many indicators can be misdirecting and draws attention away from the main strategy. Organization’s strategic management should develop certain metrics for achieving sustainability goals. Butler et al. (2011) asserted in their study that management goals should be quantifiable, controllable and include all components. Figure (2) presented general framework of the BSC with a new sustainability pillar which is developed by Rabbani et al. (2014).

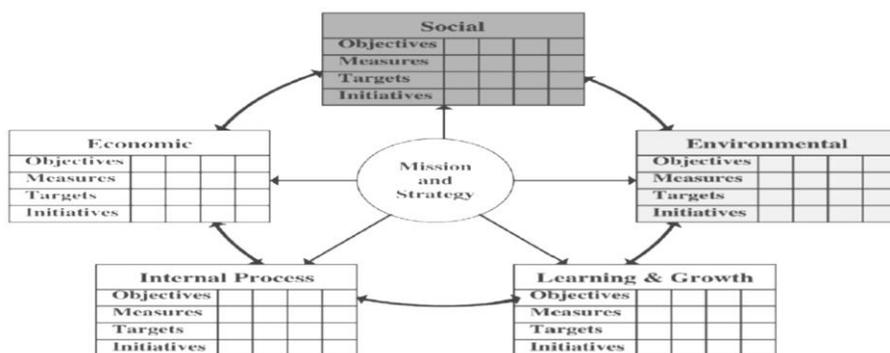


figure 2: the general framework of sustainable bsc adopted from source: rabbani et al. (2014)

METHODOLOGY

Methodology of the research was conducted using a questionnaire adapted to the target groups (Travel agencies managers, operation staff and office assistants). The study was conducted in April 2019 in Luxor, on a sample of 15 travel agencies. The questionnaire is close-ended (with offered answers: Likart scale). The method of data collection was self-completion questionnaire, returned by e-mail or personally collected by the researcher. The collected questionnaires were encrypted and statistically analyzed using SPSS 20. Another method of data collection was check list. Descriptive Statistics including simple frequencies, mean ratings, Standard deviation, are computed. Moreover, a quantitative measure which is used to determine whether a relation exists between variables of the study is also applied. Pearson Correlations Coefficient (r), between certain axes of the questionnaire. This paper focuses on the advantages of using SBSC to improve the administrative performance of travel agencies in Egypt in general and in Luxor in particular.

SAMPLE SELECTION

The sample of this study were selected according to the actual list of travel agencies working in Luxor in 2019 (www.tripadvisor.com, www.trivago.com, 2019), there are about 139 travel agency in Luxor, The study was conducted on a random sample include 160 of (managers, operation staff and office assistants) in 15 travel agencies representing about 11% of travel agencies located in Luxor, having 157 valid and accurate forms. List of investigated sample demographic data in table (1). This information is useful in measuring the impact on the application of sustainable balanced scorecard on experience, educational level, age and the others variables. Also it has another job understanding employees' perceptions of the application of sustainable balanced scorecard.

table (1) demographic data of the investigated sample

Item	Category	Number	Rate %	Total
Gender	Male	125	79.62	157
	Female	32	20.38	
Age	20 – 40	100	63.69	157
	41 – 50	37	23.57	
	Above 50	20	12.74	
Education	Technical Diploma	12	7.64	157
	University graduate	128	81.53	
	Post Graduate	17	10.83	
Occupation level	Manager	40	25.47	157
	Operation Clerk	90	57.33	
	Office Assistant	27	17.2	
Experience in current position	Less than 3 years	40	25.47	157
	Less than 7 years	77	49.06	
	Over 7 years	40	25.47	
Experience in the company in general	Less than 5 years	63	40.13	157
	Less than 10 years	45	28.66	
	Over 10 years	49	31.21	

The table (1) shows that the majority of the investigated sample is males (79.62%), as (63.69%) are aged between 20-40 years, and (81.53%) are university graduates. As for the occupation level (57.33%) are operation clerks, (25.47%) managers and (17.2%) office assistants, about (49.06%) occupies current position from 3-7 years and finally about (40.13%)

experience in their agency less than 5 years, (28.66%) less than 10 years, and (31.21%) over 10 years.

STUDY INSTRUMENT RELIABILITY

For all scales, the Cranach Alpha reliability was computed and the tests showed that the reliability coefficients for all the instruments were above 0.990, which indicates that the instrument is reliable for being used. Cronbach alpha for all survey instruments is shown in the following table (2)

Table (2) Reliability Statistics

Cronbach's Alpha	No of Items	No of Item questionnaire
.992	46	157

RESULTS AND DISCUSSION

The total number of questionnaire samples distributed through travel agencies staff and managers 160 questionnaires, only 157 samples were correctly received and can be analyzed. It is indicative that there is an increasing awareness of travel agencies staff about the importance of sustainability aspects, as they have to adapt their system with several strategies to the rapidly changing business environment conditions due to accepting sustainability as their core strategy. In the financial perspective, strategic goals focused on the active use and optimization of labor capital. While, customer perspective should facilitate achievement of goals that allow for increasing customer satisfaction and it is purposeful to focus on those customer segments that generate maximum income for the company. As for the perspective of environment and society, it should give top priority to local businesses, community governing and making relationship with potential employees for the future. Also internal processes have to ensure technology optimization, efficient relationship with major stakeholders, and allow timely delivery of products and services.

1-RESPONDENTS' OPINION REGARDING THE FINANCIAL PERSPECTIVE OF APPLYING SBSC APPROACH IN TRAVEL AGENCIES

The following table illustrates the means, standard deviations and ranking of the factors clarifying the respondents' opinion regarding the financial perspective of applying SBSC approach in Egyptian travel agencies.

Table (3) Respondents' opinion regarding the financial perspective of applying SBSC approach in travel agencies

F	Statements	No	Mean	Agreement level	Std. Deviation	Rank
F1	Financial resources are used to improve and develop the performance of the travel agency.	157	3.73	Agree	1.023	11
F2	The travel agency's management reviews the budget as planned to detect and correct the deviations.	157	4.19	Strongly Agree	.642	4
F3	The management contributes in providing funding sources to assist in the development of the travel agency.	157	4.02	Strongly Agree	.971	6
F4	Financial budgets are clear and achieve executive plans.	157	4.08	Strongly Agree	1.000	5
F5	The travel agency applies accurate control systems.	157	3.91	Agree	1.064	9
F6	Financial reports are prepared regularly and continuously to achieve effective financial performance.	157	3.75	Agree	1.212	10
F7	Revision and adjustment in the financial budgets commensurate with the changes in the needs of work.	157	3.97	Agree	1.089	7

F8	Financial resources shall be provided by the travel agency's management to face any emergency crisis	157	4.31	Strongly Agree	.704	3
F9	The travel agency seeks to increase revenues to achieve the desired goals.	157	4.57	Strongly Agree	.496	1
F10	The travel agency seeks to increase and improve the services provided to the customer on an ongoing basis.	157	4.46	Strongly Agree	.583	2
F11	The travel agency's management allows employees to write and review financial reports	157	3.91	Agree	1.094	8
	Valid N (list wise)	157				

According to the previous table (3), the results show that the respondents are aware about the financial practices of their travel agencies related to applying SBSC approach ranking them as follows:

- The travel agency seeks to increase revenues to achieve the desired goals with a mean (4.57) and std. (0.496) in the 1st rank.
- The travel agency seeks to increase and improve the services provided to the customer on an ongoing basis with a mean (4.46) and std. (0.583) in the 2nd rank.
- Financial resources shall be provided by the company's management to face any emergency crisis the 3rd position with a mean (4.31) and std. (0.704).
- The travel agency's management reviews the budget as planned to detect and correct deviations in the 4th level with a mean (4.19) and std. (0.642).
- Financial budgets are clear and achieve executive plans the 5th level with a mean (4.08) and std. (1.000).
- The management contributes in providing funding sources to assist in the development of the travel agency with a mean (4.02) and std. (0.971) in the 6th level.
- Revision and adjustment in the financial budgets commensurate with the changes in the needs of work with a mean (3.97) and std (1.089) in the 7th level.
- The travel agency's management allows employees to write and review financial reports with a mean (3.91) and std.1.094) in the 8th level.
- The travel agency applies accurate control systems with a mean (3.91) and std. (1.064) in the 9th level.
- Financial reports are prepared regularly and continuously to achieve effective financial performance with a mean (3.75) and std. (1.212) in the 10th level.
- Finally, in the 11th rank came Financial resources are used to improve and develop the performance of the organization with a mean (3.73) and std. (1.023).

2-RESPONDENTS' OPINION REGARDING CUSTOMER'S PERSPECTIVE OF APPLYING SBSC APPROACH IN TRAVEL AGENCIES

The following table (4) illustrates the means, standard deviations and ranking of the factors clarifying the respondents' opinion regarding customer's perspective of applying SBSC approach in Egyptian travel agencies.

Table (4) Respondents' opinion regarding customer's perspective of applying SBSC approach in travel agencies

C	Statements	N	Mean	Agreement level	Std. Deviation	Rank
C1	The travel agency provides a specialized staff in line with the services provided to customers and their needs.	157	4.03	Strongly Agree	.926	6
C2	Services provided to customers are continuously developed by the travel agency's management.	157	3.90	Agree	1.091	7
C3	The travel agency's management provides performance evaluation models of services provided by the company to customers.	157	4.51	Strongly Agree	.502	5
C4	The travel agency uses modern technological tools in documenting customer data to meet their needs	157	4.57	Strongly Agree	.496	3
C5	The travel agency investigates customer complaints and handles the defect as quickly as possible.	157	4.70	Strongly Agree	.459	1
C6	Services are provided to customers as quickly as possible.	157	4.64	Strongly Agree	.482	2
C7	The travel agency provides services to customers with high quality.	157	4.54	Strongly Agree	.500	4
	Valid N (list wise)	157				

The previous table (4) clarifies that:

- Investigating customers' complaints and dealing quickly with them occupies the 1st rank with a mean (4.70) and std. (0.459).
- Providing services quickly as possible with a mean (4.64) and std. (0.482) in the 2nd rank.
- The use of modern technological tools in documenting customer's data in the 3rd rank with a mean (4.57) and std. (496).
- Providing high quality services to customers in the 4th level with a mean (4.54) and std. (0.500).
- Providing customers by performance evaluation models of service in the 5th level with a mean (4.51) and std. (.502).
- Providing specialized staff in line with services and customers' needs in the 6th level with a mean (4.03) and std. (.926).
- Finally continues service development in the 7th level with mean (3.90) and std. (1.091).

3-RESPONDENTS' OPINION REGARDING INTERNAL PROCESSES PERSPECTIVE OF APPLYING SBSC APPROACH IN TRAVEL AGENCIES

The following table (5) illustrates the means, standard deviations and ranking of the factors clarifying the respondents' opinion regarding internal processes perspective of applying SBSC approach in Egyptian travel agencies.

Table (5) Respondents' opinion regarding internal processes perspective of applying SBSC approach in travel agencies

P	Statements	No	Mean	Agreement level	Std. Deviation	Rank
P1	The travel agency is working to provide the needs and requirements of employees	157	4.36	Strongly Agree	.632	5
P2	An administration work systems is continuously developed.	157	4.34	Strongly Agree	.616	8

P3	The administration encourages the employees to participate in creative activates	157	4.38	Strongly Agree	.614	4
P4	All of the travel agency departments team up together to create one unit.	157	4.64	Strongly Agree	.482	3
P5	Technology is used for information systems	157	4.67	Strongly Agree	.472	2
P6	Employees have the ability to accomplish their work with low effort and high efficiency.	157	4.19	Strongly Agree	1.144	10
P7	Current resources are used efficiently and effectively	157	4.23	Strongly Agree	1.025	9
P8	The travel agency provides a network of connections between each department inside and outside the company	157	4.82	Strongly Agree	.389	1
P9	There is a correlation between departments that leads to the effectiveness and efficiency of management	157	4.34	Strongly Agree	.616	7

P10	The management develops the concept of self-control for the employees during performing their work	157	4.36	Strongly Agree	.632	6
	Valid N (list wise)	157				

According to the previous table (5), the results show that concerning internal processes perspective:

- Providing networks between departments with a mean (4.82) and std. (.389) came in the 1st rank.
- Using latest technologies for information systems with a mean (4.67) and std. (0.472) in the 2nd rank.
- Working as one team occupied the 3rd position with a mean (4.64) and std. (.482).
- Encouraging employees to participate in creative activities in the 4th level with a mean (4.38) and std. (0.614).
- Working on providing employees needs in the 5th level with a mean (4.36) and std. (.632).
- Developing the concept of self-control for employees during performance in the 6th level with mean (4.36) and std. (.632).
- Linkage between departments that affect management efficiency in the 7th level with a mean (4.34) and std. (.616).
- Continues development of administration work systems with mean (4.34) and std. (.616) in the 8th level.
- Effective and efficient use of resources in the 9th level with mean (4.23) and std. (1.025).
- Finally, the employees accomplish their work with low effort and high efficiency in the 10th level with a mean (4.19) and std. (1.144).

4-RESPONDENTS' OPINION REGARDING LEARNING AND GROWTH PERSPECTIVE OF APPLYING SBSC APPROACH IN TRAVEL AGENCIES

The following table (6) illustrates the means, standard deviations and ranking of the factors clarifying the respondents' opinion regarding learning and growth perspective of applying SBSC approach in Egyptian travel agencies.

Table (6) Respondents' opinion regarding learning and growth perspective of applying SBSC approach in travel agencies

L	Statements	No	Mean	Agreement level	Std. Deviation	Rank
L1	Management provides adequate and appropriate training programs for employees.	157	3.92	Agree	1.047	2
L2	The travel agency specifies an appropriate annual budget for staff training.	157	4.08	Strongly Agree	.784	1
L3	The travel agency's management is concerned with developing the performance and capabilities of its employees.	157	3.89	Agree	1.089	3
L4	The travel agency's management concerned with developing the employees communication skills.	157	3.75	Agree	1.169	4
L5	The travel agency undertakes workshops to develop the capabilities of employees.	157	3.39	Agree	1.304	6
L6	Employees receive training courses that are related to the nature of their work.	157	3.17	Agree	1.272	7
L7	Employees in different position are encouraged and motivated to develop their performance.	157	3.67	Agree	1.253	5
	Valid N (list wise)	157				

The previous table (6) clarifies that:

- Specifying appropriate annual budget for staff training occupies the 1st rank with a mean (4.08) and std. (.784).
- Providing adequate and appropriate training programs for employees with a mean (3.92) and std. (1.047) in the 2nd rank.
- Travel agent’s management concern about developing the employees’ capabilities and performance in the 3rd rank with a mean (3.89) and std. (1.089).
- Developing employees’ communication skills in the 4th level with a mean (3.75) and std. (1.169).
- Encouraging employees to develop their performance in the 5th level with mean (3.67) and std. (1.253).
- Undertaking capabilities development workshops in the 6th level with mean (3.39) and std. (1.304).
- Finally work related training courses in the 8th level with mean (3.17) and std. (1.272).

5-RESPONDENTS' OPINION REGARDING ENVIRONMENTAL AND SOCIAL PERSPECTIVE OF APPLYING SBSC APPROACH IN TRAVEL AGENCIES

The following table illustrates the means, standard deviations and ranking of the factors clarifying the respondents' opinion regarding environmental and social perspective of applying SBSC approach in Egyptian travel agencies.

Table (7) Respondents' opinion regarding environmental and social perspective of applying SBSC approach in travel agencies

E	Statements	No	Mean	Agreement level	Std. Deviation	Rank
E1	The travel agency contributes to increasing environmental awareness through seminars in cooperation with universities and institutes of tourism and hotels	157	3.89	Agree	1.089	8

E2	The travel agency rationalize the use of energy and water to protect the environment (transport tourism - electricity - drinking water	157	4.48	Strongly Agree	.616	4
E3	The travel agency contributes to the establishment of international and local exhibitions and conferences	157	4.50	Strongly Agree	.527	3
E4	The travel agency contributes to the recruitment of graduates from universities and institutes of tourism and hotels in different specialties salary suitable.	157	4.31	Strongly Agree	.790	6
E5	The travel agency provides suitable places to work in terms of lighting, ventilation, colors and others.	157	4.55	Strongly Agree	.499	2
E6	The travel agency is interested in achieving job satisfaction for employees	157	4.36	Strongly Agree	.622	5
E7	The travel agency is making trips to introduce employees to different tourist attractions.	157	4.23	Strongly Agree	1.025	7
E8	The travel agency shall allocate the appropriate means of transportation for its employees	157	3.15	Agree	1.324	10

E9	The travel agency is committed to the implementation of legislation and laws issued by the government and private work.	157	4.67	Strongly Agree	.472	1
E10	The travel agency will improve and develop tourism infrastructure	157	2.86	Agree	1.211	11
E11	The travel agency develops to provide a good level of services to win the trust, satisfaction and loyalty of customers	157	3.83	Agree	1.167	9
	Valid N (list wise)	157				

According to the previous table (7), the results show that concerning environmental and social perspective:

- Travel agency's commitment to legislations and laws with a mean (4.67) and std. (.472) came in the 1st rank.
- Providing appropriate working environment with a mean (4.55) and std. (.499) in the 2nd rank.
- Establishing local and international conferences and exhibitions occupied the 3rd position with a mean (4.50) and std. (.527).
- Rationalizing the use of energy and water in the 4th level with a mean (4.48) and (.616) std.
- Aachieving job satisfaction for employees in the 5th level with a mean (4.36) and std. (.622).
- Recruiting tourism and hotels university graduates in the 6th level with suitable salaries with a mean (4.31) and std. (.790).
- Providing trips to employees to visit different tourist attractions in the 7th level with a mean (4.23) and std. (1.025).
- Increasing environmental awareness through seminars organized by co-operation with faculties of tourism with a mean (3.89) and std. (1.089) in the 8th level.
- Providing high quality services to win customers' trust, loyalty and satisfaction with mean (3.83) and std. (1.167) in the 9th level.

- Allocating appropriate means of transportation for employees with a mean (3.15) and std. (1.324) in the 10th level.
- Finally travel agency’s contribution in developing tourism infrastructure in the 11th rank with a mean (2.86) and std. (1.211).

6-RESPONDENTS' GENERAL RANKING OF SBSC PERSPECTIVES

The following table illustrates the means, standard deviations and ranking of the SBSC perspectives in general.

Table (8) Ranking of the SBSC perspectives in general.

	N	Mean	Agreement level	Std. Deviation	Rank
Financial	157	4.08	Strongly Agree	.849	3
Consumers	157	4.41	Strongly Agree	.582	2
Internal Processes	157	4.43	Strongly Agree	.602	1
Learning and Growth	157	3.70	Agree	1.063	5
Environmental and Social	157	4.07	Strongly Agree	.756	4
Valid N (list wise)	157				

According to the previous table (8):

- Internal processes perspective occupies the first rank followed by consumer’s perspective.
- The financial perspective came in the third rank followed by environmental and social perspective.
- Finally, ame the learning and growth perspective in the fifth rank.
This is due to the statistical analysis of the opinions of the respondents.

8-RELATIONS BETWEEN RESPONDENTS' AWARENESS CONCERNING SBSC DIFFERENT PERSPECTIVES AND ADVANTAGES AND RESPONDENTS POSITIONS LEVEL AND WORK EXPERIENCE

Table (9): Pearson Correlations Coefficient (r)

			Correlation			
			Position Level		Experience	
	No	Mean	Value	Sig.(2-tailed)	Value	Sig (2-tailed).
Financial	157	4.08				
Consumers	157	4.41			.	
Internal Processes	157	4.43	.865	.000	.966.	.000
Learning and Growth	157	3.70				
Environmental and Social	157	4.07				
Valid N (list wise)	157					

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

Regarding the correlations between variables:

- Most relations are highly significance and all variables relations were positive.
- There is a strong positive correlation between respondents' position level and length of experience on one hand.
- The awareness degree concerning SBSC different perspectives importance, advantages and implementation priorities on the other hand.

1-Regular and continues preparation of financial reports to achieve effective financial Performance, as well as affording financial resources needed to improve and develop Administrative performance occupied a poor rank (10th and 11th in order), indicating that there is a deficiency in using them that should be avoided. These results proved the validity of the hypothesis that the financial perspective has a positive impact on the performance of travel agencies.

2-The provision of performance evaluation models to serve customers came in the fifth level, indicating that there is lack of using it. As for the provision of specialized staff in line with the needs of customers occupied the sixth level, which also indicates that travel agencies should care for this provision. As for the axe of developing customers services came at the last rank, which shows that there is a deficiency in this area indicating the validity of the hypothesis that the client perspective has a positive impact on the performance of travel agencies.

3-In concern with internal processes perspective: providing the needs of staff comes in the fifth rank, which develop the concept of restraint for employees during performance, and notes that some employees do their work exerting less effort which does not commensurate with the effective use of resources. However, this emphasizes the validity of the hypothesis that the perspective of internal processes has a positive impact on the performance of travel agencies.

4-As for education and growth perspective: the encouragement of workers to develop their performance comes in the fifth level indicating some shortcomings of the managers in supervising performance and development. The provision of arranging workshops for the development of capacity came at the sixth level, while caring for training courses related to work came in the last place, which means that travel agencies should pay more attention concerning those axes. These results assure that the perspective of education and growth has a positive impact on the performance of travel agencies.

5-The provision of Increasing awareness of the environment using seminars organized in cooperation with faculties of tourism to provide high-quality services to gain the confidence of customers came in the ninth level, indicating the existence of some shortcomings, while the allocation of the travel agency for the appropriate transport for workers came at the level of 10, indicating the lack of caring for the psychological areas which is important in accomplishing work efficiency and effectiveness. As for the contribution of the travel agency in the development of infrastructure has occupied the last level, which indicates the existence of deficiencies in this item despite its importance in accessing quality services, achieving competitive advantage and gaining trust and loyalty of the customer. This result validates the hypothesis that the environmental and social perspective has a positive impact on the performance of travel agencies.

CONCLUSION

Sustainable Balanced Scorecard as a tool for organizations to manage the demands of relevant stakeholders such as shareholders, customers or employees and to translate strategies into action. The vital idea behind this

model is maintaining the sophisticated tool to management of intangible or qualitative assets since they have a key role in competitive environmental and implementation of a sustainable.

It is indicative that there is an increasing awareness of travel agencies staff about the importance of sustainability aspects, as they have to adapt their system with several strategies to the rapidly changing business environment conditions due to accepting sustainability as their core strategy. In the financial perspective, strategic goals focused on the active use and optimization of labor capital. While, customer perspective should facilitate achievement of goals that allow for increasing customer satisfaction and it is purposeful to focus on those customer segments that generate maximum income for the company. As for the perspective of environment and society, it should give top priority to local businesses, community governing and making relationship with potential employees for the future. Also internal processes have to ensure technology optimization, efficient relationship with major stakeholders, and allow timely delivery of products and services.

RECOMMENDATIONS

1-Organizations should apply a method of integration of sustainable development aspects. Such a strategy makes organization to focus on society and policy; therefore, it is important to create a new perspective for controlling goals and tools related to society.

2-Integration of the environmental and social aspects to the core management of the companies is an important part of today's business life and sustainable BSC provides a high potential to solve this problem.

3-Companies should clearly communicate sustainable strategy, involving everyone to seek the main goals.

4-Linking BSC with product development and innovation is a new performance dimension that allows measuring the performance and the quality.

5-Performance measurement is important and necessary for the organization's sustainable existence since it provides valuable information for effective function of the organization, highlight weak points that need to be improved and shows future trends to design strategies to maintain appropriate relation between organization and its complex business environment.

6-Companies must consolidate effective cultural values such as loyalty, trust, development and participation in their business environment and then reflect these values in using the related non-financial measures.

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