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Entitled

*THE EFFECTS OF BALANCED SCORECARD IMPLEMENTATION ON ORGANIZATIONAL  
PERFORMANCE: THE CASE OF THE HEALTHCARE SECTOR IN THE UAE*

by

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Abstract

The aim of this study is to identify the critical success factors (CSFs) that positively affect balanced scorecard (BSC) implementation in the healthcare sector in the United Arab Emirates (UAE), and to examine the impact of BSC implementation on organizational performance. The BSC theory has been applied in various industries, including manufacturing, the public sector, banking and insurance, hospitality, and healthcare. However, little knowledge has been revealed about its design and implementation in healthcare organizations. In addition, no published articles exist on BSC implementation in the context of the healthcare industry in the UAE, which shows a clear gap when it comes to use of the integrative theories framework of the BSC in healthcare. The healthcare sector is very important for leaders and key decision makers in the UAE, so it seems pertinent to identify the CSFs for BSC implementation in this sector. A conceptual framework is proposed to explain the impact of 13 CSFs on BSC implementation to strive for high-performance organizational practice. The proposed conceptual model is tested using a quantitative approach through a survey questionnaire distributed to 73 private hospitals in the UAE. The hospitals' top management involved in BSC implementation were approached to complete the study, and the final sample size comprises 140 people. This gives a response rate of 81.5%, which is very high due to the researcher's strong connections in the healthcare industry. A partial least squares method is used to fit the conceptual model and test the research's goodness of fit by assessing the validity and reliability of the scales used. Bootstrap tests are applied to determine the significance of the relationships between the latent variables that represent CSFs, successful implementation of the BSC, and organizational performance. The results show strong statistical evidence that CSFs influence the effectiveness of BSC implementation, which also significantly impacts organizational performance. The research findings recommend BSC as an effective tool for managers in the hospitality sector to achieve high organizational performance.

**Keywords:** Critical Success Factors, Balanced Scorecard, Organizational Performance, Healthcare, Organizational Age, Organizational Size.