

Impact of Balanced Score Card on the Competitive Advantage in the Jordanian Telecommunication

Mahmoud Fawzi Zaki Ismail Dr. B.A. Karunakara Reddy

Abstract

This study aimed at analyzing the Impact of Balanced Score Card (BSC) on the competitive advantage in the Jordanian Telecommunication, for that the researcher has adopted the descriptive methodology by using the questionnaire as a study tool. The results of the study showed that after testing the four sub hypotheses, the major null hypothesis (H₀) will be rejected, and the alternative hypothesis will be accepted: There will be a statistically significant differences at the level of significance ($\alpha = 0.05$) of the impact of applying balanced scorecard with its four perspectives (Financial, Customer, Internal processes and Learning and growth) on the competitive advantage in the Jordanian telecommunications. The researcher suggested assessing that the employees must obtain the skills necessary to support the strategy, and assessing that employees should address some typical motivation and alignment issues by running the program that will explain strategy.

1.1 Introduction

The present business condition ends up being dynamically focused, business associations are ending up being more powerful and component in recognizing aggressive frameworks that will ensure valuable nearness. What's more, as the present business condition ends up being continuously engaged, business affiliations are winding up perceptibly more powerful and dynamic in perceiving forceful strategies that will ensure profitable nearness. Competition may be credited to business advancements, movement in development and the changing enthusiasm of customers (Paley, 2015).

Competition may be credited to business advancements, movement in development and the changing enthusiasm of customers. Competition among business associations may compel the administration to make business frameworks and methods that would control an association towards the boost of advantages. This may be expert through extended arrangements and diminished cost of creation. The change of advantages and minimization of costs may engage an association to make a high ground in its industry. Thusly, competition among business affiliations may encourage the organization to make business strategies and frameworks that would coordinate a relationship towards the growth of advantages (Morgan, 2012).

Nowadays, dominant part of organisations confront such a variety of challenges in measuring execution examination and furthermore ecological assessment, since administrator endeavors to coordinate authoritative execution and vital objectives. Hence, organisations understood that a worthy advancement can be done by utilizing the balanced scorecard (BSC) for measuring competitive advantage of the organisation and its compartment. As a rule, there are a few approaches to manage execution checking technique, for example, the Balanced Scorecard in this article has a few definitions, points of interest and furthermore presentation about the utilization of BSC strategies, Competitive preferred standpoint, Business Performance Measure and procedures in organisations management would be investigated in an incredible broaden (Huang, 2009).

The balanced scorecard is a vital arranging and administration framework that is utilized broadly in business and industry, government, and nonprofit associations worldwide to adjust business exercises to the vision and methodology of the association, enhance interior and outside interchanges, and screen association execution against key objectives. It was started by Professors Robert Kaplan and David Norton (Harvard Business School) as an execution estimation system that additional vital non-financial execution measures to conventional financial measurements to give administrators and officials a more "balance" perspective of authoritative execution (Divandri & Yousefi, 2011).

Competence is a capacity or aptitude that a firm stresses and exceeds expectations in doing while in quest for its general mission. Competencies that vary from those found in contending firms would be viewed as unmistakable competencies. Unmistakable competencies that are distinguished and sustained all through the firm, enabling it to execute viably to give items or administrations to clients that are better than contender's putting forth, turn into the reason for an enduring upper hand. Administrators, energetic about the idea that their employment as strategists was to recognize and use competencies into particular ones that make reasonable upper hand, experienced trouble applying the idea on account of the sweeping statement of its level of examination (Sanghi, 2016).

To the extent the centrality of BSC is concerned, along these lines organisation's clients and administrations suppliers may form their relations fall into a two-sided business. It ought to be noticed that the competitive advantage standpoint of an organisation is accomplished by the coordinated scheduling of different sorts tools. It

can be seen that utilization of BSC as a supportive device may cause effective scheduling and using of tools decreases the time vessels spent in the organisation and expands its competitive efficiency (Chenhall & Moers, 2015).

1.2 Problem statement and question of the study

The argue of how to increase competitive advantages is the principle concern of organisations. Precisely arranged vision and mission can lay the preparation for the future so techniques are significantly imperative to the long term improvement of organisations. It's most certainly not simple to solidly complete strategies of an organisation in each division or office. The primary motivation behind the balanced scorecard is to put strategies of organisations energetically in request to create competitive advantages for the organisations.

Balanced Scorecard is not just a marker of competitive advantage at the Jordan telecommunication sector, as it concentrates on the balanced scorecard to clear up and make an interpretation of vision and procedure into particular key destinations which interface the general hierarchical technique to the departmental and individual targets. The performance of employees, divisions and the whole association is then measured against the key goals. To guarantee key concentration, all targets and measures in the other scorecard viewpoints ought to be connected to accomplishing at least one goals in the monetary point of view eventually. The utilization of the Balanced Scorecard breaks the customary single-utilize financial pointers strategies which measure performance. It includes the future drivers in the financial indicators, which is client factors, internal business procedures and employee learning and development.

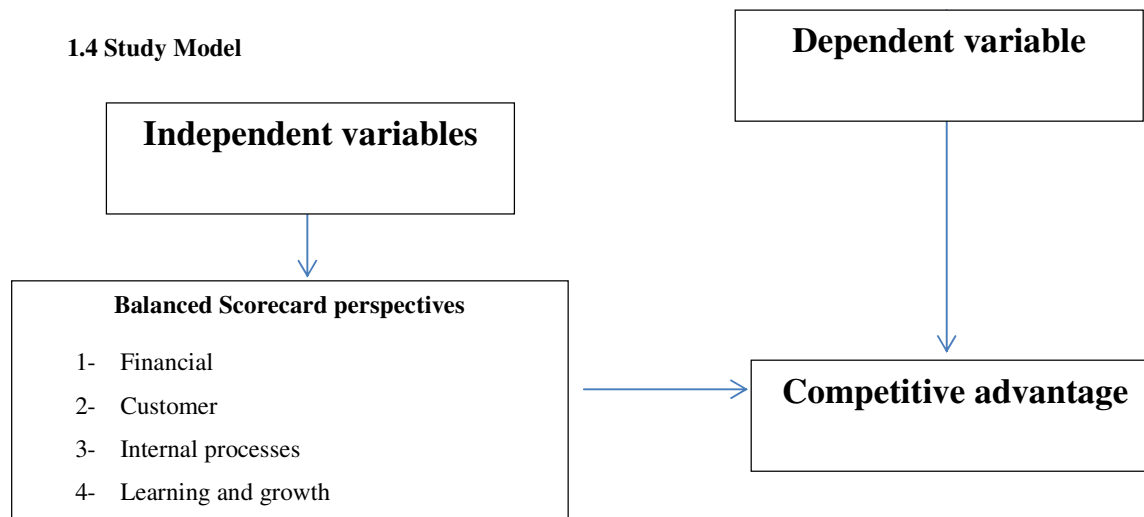
Hence the problem of the study in analyzing the impact of the balanced scorecard with its four perspectives on the competitive advantage of the telecommunications sector in Jordan. To determine these implications, the study raises the following question: What are the impact of the balanced scorecard with its four perspectives on the competitive advantage of the Jordanian telecommunications sector?

1.3 Objectives of the study

To determine the impacts of the balanced scorecard with its four perspectives (Financial, Customer, Internal processes and Learning and growth) on the competitive advantage of the telecommunications sector in Jordan and based on the importance of the study, the objectives are as follows:

1. To review and evaluate the impact of the use of balanced scorecard.
2. To explore the challenges encountered in the use of applying balanced scorecard with its four perspectives (Financial, Customer, Internal processes and Learning and growth).
3. To analyze the impact of the use of applying balanced scorecard with its four perspectives (Financial, Customer, Internal processes and Learning and growth).

1.4 Study Model



1.5 Hypotheses of the Study

In light of the problem of the study, and through its question, the researcher has adopted the following hypotheses:

Major hypothesis

H0: There will be no statistically significant differences at the level of significance ($\alpha = 0.05$) of the impact of applying balanced scorecard with its four perspectives (Financial, Customer, Internal processes and Learning and growth) on the competitive advantage in the Jordanian telecommunications.

Sub- hypotheses:

The ramifications of the major hypothesis are the following sub-hypotheses:

H01: There will be no statistically significant differences at the level of significance ($\alpha = 0.05$) of the impact of applying the financial perspective on the competitive advantage in the Jordanian telecommunications.

H02: There will be no statistically significant differences at the level of significance ($\alpha = 0.05$) of the impact of applying the customer perspective on the competitive advantage in the Jordanian telecommunications.

H03: There will be no statistically significant differences at the level of significance ($\alpha = 0.05$) of the impact of applying the internal processes perspective on the competitive advantage in the Jordanian telecommunications.

H04: There will be no statistically significant differences at the level of significance ($\alpha = 0.05$) of the impact of applying the learning and growth perspective on the competitive advantage in the Jordanian telecommunications.

1.6 Literature review

Attaining a position of competitive advantage and enhancing a firm's performance relative to its competitors are two of the main objectives that the relationship between competitive advantage and performance. In order to attain a competitive advantage that can not only match that of their business rivals' but also surpass industrial performance averages, business organisations must first comprehend the relationship between the internal strengths and weaknesses of their organisation, as well as the potential effects on their firm's competitive advantage and performance. International businesses and multinational corporations (MNCs) such as Sony, Toyota and Intel have achieved and sustained their longstanding competitive advantage through various strategic management practices. In the present era of globalisation, industries and enterprises compete and confront each other on the global scale. As such, Malaysian business enterprises, particularly manufacturers, have much to learn from the strategic management practices of the so-called inter- and multinational corporate "giants" regarding sustaining a competitive advantage (Ismail, Rose, Abdullah & Uli, 2010).

Balanced Scorecard

A new approach to strategic management was developed in the early 1990's by Drs. Robert Kaplan (Harvard Business School) and David Norton. They named this system the 'balanced scorecard'. Recognizing some of the weaknesses and vagueness of previous management approaches, the balanced scorecard approach provides a clear prescription as to what companies should measure in order to 'balance' the financial perspective.

The balanced scorecard is an administration framework (not just an estimation framework) that empowers associations to elucidate their vision and system and make an interpretation of them enthusiastically. It gives input around both the inside business procedures and outside results keeping in mind the end goal to ceaselessly enhance key execution and results. At the point when completely conveyed, the balanced scorecard changes key arranging from a scholarly exercise into the operational hub of the organisation (Keyes, 2016).

The Balanced Scorecard comprises of four interrelated quadrants, each containing measures for a particular perspective. And these perspectives are:

- 1- Financial
- 2- Customer
- 3- Business processes
- 4- Learning and growth.

These four perspectives in figure (1) are designed to cover the whole of the organisation's activities, both internally and externally, current and future (Kaplan & Norton, 1996).



Figure (1): Balanced Scorecard perspectives

Measurements taken across these four categories are seen to provide a rounded Balanced Scorecard that reflects organisation performance more accurately than one based solely on financial indicators. This in turn assists managers to focus on their mission, rather than merely on short-term financial gain. It also helps to motivate staff to achieve strategic objectives (Souissi & Itoh, 2006).

Competitive advantage

The present associations need to manage dynamic and indeterminate situations. So as to be fruitful, associations must be deliberately mindful. They should see how changes in their aggressive condition are unfurling. They ought to effectively search for chances to misuse their strategic capacities, adjust and look for enhancements in each region of the business, building on awareness and understanding of current strategies and successes. Associations must have the capacity to act rapidly in light of chances and barriers (Porter & Heppelmann, 2014). Managers operating in associations play out various exercises including arranging and sorting out the work of their subordinates, rousing them, controlling what happens and assessing comes about. Choices by directors have a vital effect and add to strategic change. The association is appeared as one of various rivals in an industry; and to a more noteworthy or lesser degree these contenders will be influenced by the choices, focused techniques and advancement of the others. These between conditions are essential and thusly vital choices ought to dependably include some appraisal of their effect on different organisations, and their feasible response (Papulova & Papulova, 2006).

While it is fundamental for all managers to have some understanding into how their association is influenced by the environment, it is additionally attractive for them to look at how as some of the natural strengths may be impacted and figured out how to pick up benefits for the association. This is less conceivable for the most part on account of independent companies as they are moderately less capable. Be that as it may, little organizations ought to look at their condition for circumstances and threats keeping in mind the end goal to set up where they can increase competitive advantage and where their assets may most helpfully be concentrated (Sargeant & Jay, 2014).

Thinking strategically requires a consciousness of option vital purposes and targets and the capacity to perceive fundamentally extraordinary conditions. What's more it requires the capacity to analyze an association as far as different basic qualities and to have the capacity to shape those attributes with the goal that the association is best fitted to its condition so as to accomplish its key purposes and destinations. A mind boggling and dynamic present day condition is definitely hard to conjecture, the innate instabilities can make it very capricious and conceivably disorderly. Singular directors would build up their natural and key mindfulness through experience and discernment, and by considering their perceptions and encounters. It is especially essential to evaluate the hugeness of what happens and what can be seen to be occurring. Nonetheless, in considering future vital changes there will be an extra need to provisions, clients, contenders, request, innovation, government enactment et cetera. Administrators who are urged to consider future changes, to make inquiries and to inquiry suppositions will build their knowledge and mindfulness and this should help basic leadership (Haucap & Heimeshoff, 2014). Real competitive advantage implies companies are able to satisfy customer needs more effectively than their competitors. It is achieved if and when real value is added for customers. A business must add value if it is to be

successful. The important elements in adding value are (Thompson, 1997):

- 1- Understanding and being close to customers, in particular understanding their perception of value
- 2- A commitment to quality
- 3- A high level of all-round service
- 4- Speedy reaction to competitive opportunities and threats

Balanced Scorecard as a tool for Competitive Advantage

Now a days, most organisations face many difficulties in measuring performance evaluation, because managers attempt to match organisational performance and strategic goals. In general, there are several ways to guide performance monitoring procedure such as the Balanced Scorecard (Cullen, Joyce, Hassall & Broadbent, 2003). The idea of the BSC depends on the presumption that the effective utilization of investment capital is not any more the sole determinant for competitive advantages, however progressively delicate factors, for example, intellectual capital, knowledge creation or phenomenal client introduction turn out to be more essential. As a response Kaplan and Norton recommended another execution estimation approach that spotlights on corporate procedure in four perspectives (Kaplan and Norton, 2002).

The balanced scorecard is a corresponding strategic model that considers financial and non-financial measures. As indicated by Johnsen (2001), adjusted scorecard as an administration demonstrate, that deciphers the organisational and procedure into an accumulation of performance measures. It is a supplement of the Management by Objectives yet "with more accentuation on criticism on comes about by formal and coordinated performance estimation". performance measures can't be just in view of financial measures however ought to consider other perspectives (Wilson et al., 2003).

The expanding level of competition and the changing business condition. What we require is a strategy for adjusting the exactness and honesty of financial measures with the drivers of future financial performance of the association. BSC is at present the most well-known execution administration framework structure around the world. It gives a structure in which both financial and nonfinancial achievement measures are connected by the association's procedure. It takes a gander at execution from four perspectives: financial, customer, internal process and learning and growth (Chan, 2004).

BSC limits data over-burden by constraining the quantity of measures utilized, so it powers administrators to concentrate on the most vital measures. This various leveled structure of the BSC ensures that all business exercises are connected to the effective usage of the business procedure. This normal for the BSC can likewise be utilized for the administration of natural and social perspectives. Against the setting of the essential shortfalls of most current methodologies for natural and social administration portrayed over the capacity of the BSC to coordinate the three measurements of supportability offers the likelihood to incorporate the administration of ecological and social viewpoints into standard business exercises (Kaplan, 2009).

1.7 Methods and procedures

Questionnaire

The study relied mainly on the self-managed questionnaire designed and prepared by the researcher. After examining the literature and theoretical studies relevant to the subject of this study; whether in periodicals, books or other references, the questionnaire was formed in three parts and as follows:

Part I: Includes information relating to the respondents and their organisations.

Part II: Includes (20) paragraph related to the measurement of balanced scorecard perspectives.

Part III: which included (5) paragraph measuring the status of the competitive advantage.

Questionnaire Validity

Ensuring the face Validity of the measurement tool was the aim; the questionnaire was reviewed by a number of faculty members of the Jordanian universities in the same field of the research, for identifying the suitability of the questionnaire for the goals to be achieved, and by retrieving all suggestions, all the necessary adjustments on the paragraphs of the questionnaires was made, by deleting, adding some paragraphs, and by rephrasing others.

Questionnaire Reliability

For ensuring the reliability of the questionnaire, the researcher used the internal consistency coefficient (α) according to the alpha Cronbach equation, and the value of (α) 96%, which is very high when compared with the minimum acceptable of 60% .

1.8 Study results

This section aims to display and analyze the arithmetic means and the standard deviations of the respondent's answers to the questionnaire paragraphs, then testing the respondents point of view regarding the questionnaire (25) paragraphs. In order to compare the arithmetic mean of the responses of the respondents according to the scale of the questionnaire, this adopted the five-point Likert scale.

Trends toward the financial perspective

The financial perspective variable is measured in paragraphs (1-5), as illustrated in table (1), and that the arithmetical means for answers of the study sample ranged between (4.01 - 3.44), and the standard deviations ranged between (0.778 - 0.811).

All of these arithmetic means shows the approval of the study sample on the paragraphs that measure the financial perspective variable, since all the arithmetic means are greater than the default mean.

Also noted that the paragraph, which states "There are normally no problems with defining objectives for the financial perspective of the Balanced Scorecard" had the highest approval grades; as its arithmetic mean was (4.01) and its standard deviation was (0.778), while the paragraph, which states "A typical balanced scorecard problem is that is not balanced and too much attention is paid to the financial perspective" had the lowest approval grades; as its arithmetic mean was (3.44) and its standard deviation was (0.811).

Overall, the general average of the arithmetic mean for the answers of the respondents is equivalent to (3.75) and the standard deviation is equivalent to (0.795), which indicates the approval of the respondents upon the scale of these paragraphs was high, and that their attitudes were positive.

Table (1): Arithmetic means and standard deviations for the members of the study sample answers measuring the attitudes towards financial perspective.

NO	Statement	A M	S D	Rank	Grade
1	A typical balanced scorecard problem is that is not balanced and too much attention is paid to the financial perspective	3.44	0.811	5	Medium
2	There are normally no problems with defining objectives for the financial perspective of the Balanced Scorecard	4.01	0.778	1	High
3	The financial perspective is on the top of the Balanced Scorecard strategy map	3.87	0.791	2	High
4	Improving current profitability (working on customer value proposition). This is primarily a projection of Customer Value strategy	3.75	0.801	3	High
5	Developing new revenue sources (creating new products and services). This is primarily a projection of Product Leadership strategy	3.69	0.799	4	High
General average		3.75	0.795	-	High

(AM): is the arithmetic mean, (SD) is the standard deviation

Trends toward the customer perspective

The customer perspective variable is measured in paragraphs (6-10), as illustrated in table (2), and that the arithmetical means for answers of the study sample ranged between (3.87 - 3.22), and the standard deviations ranged between (0.754 - 0.824).

All of these arithmetic means shows the approval of the study sample on the paragraphs that measure the customer perspective variable, since all the arithmetic means are greater than the default mean.

Also noted that the paragraph, which states "Your customers might be expecting better quality, and timely service (strategic objectives) and these objectives are connected to the "customer retention" outcome" had the highest approval grades; as its arithmetic mean was (3.87) and its standard deviation was (0.766), while the paragraph, which states "Or we could start with the desired outcome ("Customer retention") and then ask "What customer's need" had the lowest approval grades; as its arithmetic mean was (3.22) and its standard deviation was (0.824).

Overall, the general average of the arithmetic mean for the answers of the respondents is equivalent to (3.54) and the standard deviation is equivalent to (0.789), which indicates the approval of the respondents upon the scale of these paragraphs was medium, and that their attitudes were positive.

Table (2): Arithmetic means and standard deviations for the members of the study sample answers measuring the attitudes towards the customer perspective.

NO	Statement	A M	S D	Rank	Grade
6	Another typical difficulty is formalizing the expectations of the customers	3.34	0.801	4	Medium
7	Your customer might need a community to learn from each other, and that might help you to increase your market share.	3.71	0.754	2	High
8	Customer relationships (derived from Customer Intimacy strategy)	3.54	0.799	3	Medium
9	Your customers might be expecting better quality, and timely service (strategic objectives) and these objectives are connected to the "customer retention" outcome	3.87	0.766	1	High
10	Or we could start with the desired outcome ("Customer retention") and then ask "What customer's need	3.22	0.824	5	Medium
General average		3.54	0.789	-	Medium

(AM): is the arithmetic mean, (SD) is the standard deviation

Trends toward the internal processes perspective

The internal processes perspective variable is measured in paragraphs (11-15), as illustrated in table (3), and that the arithmetical means for answers of the study sample ranged between (3.99 - 3.11), and the standard deviations ranged between (0.771 - 0.803).

All of these arithmetic means shows the approval of the study sample on the paragraphs that measure the internal processes perspective variable, since all the arithmetic means are greater than the default mean.

Also noted that the paragraph, which states "Companies need to define operational efficiency and to improve it" had the highest approval grades; as its arithmetic mean was (3.99) and its standard deviation was (0.771), while the paragraph, which states "The company needs to scale business operations" had the lowest approval grades; as its arithmetic mean was (3.11) and its standard deviation was (0.803).

Overall, the general average of the arithmetic mean for the answers of the respondents is equivalent to (3.61) and the standard deviation is equivalent to (0.789), which indicates the approval of the respondents upon the scale of these paragraphs was medium, and that their attitudes were positive.

Table (2): Arithmetic means and standard deviations for the members of the study sample answers measuring the attitudes towards the internal processes perspective.

NO	Statement	A M	S D	Rank	Grade
11	The company must develop the product	3.87	0.782	2	High
12	The company needs do to decrease operation costs and cycle time	3.62	0.788	3	Medium
13	The company needs to scale business operations	3.11	0.803	5	Medium
14	The company must learn about new opportunities and customer needs	3.45	0.802	4	Medium
15	Companies need to define operational efficiency and to improve it	3.99	0.771	1	High
General average		3.61	0.789	-	Medium

(AM): is the arithmetic mean, (SD) is the standard deviation

Trends toward the learning and growth perspective

The learning and growth perspective variable is measured in paragraphs (16-20), as illustrated in table (4), and that the arithmetical means for answers of the study sample ranged between (3.89 - 3.01), and the standard deviations ranged between (0.766 - 0.821).

All of these arithmetic means shows the approval of the study sample on the paragraphs that measure the learning and growth perspective variable, since all the arithmetic means are greater than the default mean.

Also noted that the paragraph, which states "Employees must obtain the **skills** necessary to support the strategy" had the highest approval grades; as its arithmetic mean was (3.89) and its standard deviation was (0.766), while the paragraph, which states "Employees should address some typical motivation and alignment issues by

running the program that will explain strategy" had the lowest approval grades; as its arithmetic mean was (3.01) and its standard deviation was (0.821).

Overall, the general average of the arithmetic mean for the answers of the respondents is equivalent to (3.50) and the standard deviation is equivalent to (0.795), which indicates the approval of the respondents upon the scale of these paragraphs was medium, and that their attitudes were positive.

Table (4): Arithmetic means and standard deviations for the members of the study sample answers measuring the attitudes towards the learning and growth perspective.

NO	Statement	A M	S D	Rank	Grade
16	Employees should address some typical motivation and alignment issues by running the program that will explain strategy	3.01	0.821	5	Medium
17	Employees should explore what information systems they need to execute strategy effectively	3.40	0.801	4	Medium
18	Objectives should be supported by the appropriate leading and lagging indicators.	3.65	0.788	2	Medium
19	Employees must obtain the skills necessary to support the strategy	3.89	0.766	1	High
20	Facilitating people to gain a better understanding of some of the company's aspects	3.54	0.799	3	Medium
General average		3.50	0.795	-	Medium

(AM): is the arithmetic mean, (SD) is the standard deviation

Trends toward the competitive advantage

The competitive advantage variable is measured in paragraphs (21 - 25), as illustrated in table (5), which indicates a medium grade positive trends for the members of the study sample concerning the competitive advantage .

The general average of the arithmetic mean for the answers of the respondents is equivalent to (3.62) and the standard deviation is equivalent to (0.807), which is higher than the default arithmetic mean scale equivalent to (3).

the paragraphs, which state "The financial perspective of the balanced scorecard affect the competitive advantage positively" had the highest approval grades; as its arithmetic means were (4.04) and the standard deviations were (0.758), while the paragraph, which states "The learning and growth perspective of the balanced scorecard affect the competitive advantage positively" had the lowest approval grades; as its arithmetic mean was (3.13) and its standard deviation was (0.844).

Table (4): Arithmetic means and standard deviations for the members of the study sample answers measuring the attitudes towards the competitive advantage

NO	Statement	A M	S D	Rank	Grade
21	Applying the balanced scorecard affect the competitive advantage positively	3.59	0.801	3	Medium
22	The costumer perspective of the balanced scorecard affect the competitive advantage positively	3.57	0.830	4	Medium
23	The financial perspective of the balanced scorecard affect the competitive advantage positively	4.04	0.758	1	High
24	The learning and growth perspective of the balanced scorecard affect the competitive advantage positively	3.13	0.844	5	Medium
25	The internal processes perspective of the balanced scorecard affect the competitive advantage positively	3.78	0.801	2	High
General average		3.62	0.807	-	Medium

1.10 Testing the Study Hypotheses

In order to test the hypotheses of the study, of statistical methods were used with the appropriate tests to the nature of the variables and assumptions, using the simple linear regression and the multiple linear regression analysis so as to put the base of acceptances or rejections the hypothesis.

Testing the major Hypothesis

H0: There will be no statistically significant differences at the level of significance ($\alpha = 0.05$) of the impact of applying balanced scorecard with its four perspectives (Financial, Customer, Internal processes and Learning and growth) on the competitive advantage in the Jordanian telecommunications.
 For testing the major hypothesis, the sub- hypotheses must be tested.

Testing the sub- hypotheses

Testing the first sub- hypothesis

H01: There will be no statistically significant differences at the level of significance ($\alpha = 0.05$) of the impact of applying the financial perspective on the competitive advantage in the Jordanian telecommunications.

This statistically significant effect at the statistically significant level ($\alpha = 0.05$), as the calculated (T) value is (8.551), which is higher than tabulated (T) value, is in line with the simple regression analysis results that explain the (0.209%) variance.

According to that the null hypothesis (H01) will be rejected and the alternative hypothesis will be accepted.

Table (5): testing results of the first sub hypothesis

Significant (T)	Calculated (T)	Tabulated (T)	(R) Square	(R)
0.001*	8.551	1.768	0.209	0.563

Testing the second sub- hypothesis

H02: There will be no statistically significant differences at the level of significance ($\alpha = 0.05$) of the impact of applying the customer perspective on the competitive advantage in the Jordanian telecommunications.

This statistically significant effect at the statistically significant level ($\alpha = 0.05$), as the calculated (T) value is (7.877), which is higher than tabulated (T) value, is in line with the simple regression analysis results that explain the (0.199%) variance.

According to that the null hypothesis (H02) will be rejected and the alternative hypothesis will be accepted.

Table (5): testing results of the first sub hypothesis

Significant (T)	Calculated (T)	Tabulated (T)	(R) Square	(R)
0.000*	7.877	1.560	0.199	0.556

Testing the third sub- hypothesis

H03: There will be no statistically significant differences at the level of significance ($\alpha = 0.05$) of the impact of applying the internal processes perspective on the competitive advantage in the Jordanian telecommunications.

This statistically significant effect at the statistically significant level ($\alpha = 0.05$), as the calculated (T) value is (9.433), which is higher than tabulated (T) value, is in line with the simple regression analysis results that explain the (0.178%) variance.

According to that the null hypothesis (H02) will be rejected and the alternative hypothesis will be accepted.

Table (5): testing results of the first sub hypothesis

Significant (T)	Calculated (T)	Tabulated (T)	(R) Square	(R)
0.002*	9.433	1.65	0.178	0.455

Testing the fourth sub- hypothesis

H04: There will be no statistically significant differences at the level of significance ($\alpha = 0.05$) of the impact of applying the learning and growth perspective on the competitive advantage in the Jordanian telecommunications.

This statistically significant effect at the statistically significant level ($\alpha = 0.05$), as the calculated (T) value is (6.118), which is higher than tabulated (T) value, is in line with the simple regression analysis results that explain the (0.167%) variance.

According to that the null hypothesis (H02) will be rejected and the alternative hypothesis will be accepted.

Table (5): testing results of the first sub hypothesis

Significant (T)	Calculated (T)	Tabulated (T)	(R) Square	(R)
0.000*	6.118	1.660	0.167	0.408

After testing the four sub hypotheses, the major null hypothesis (H0) will be rejected, and the alternative hypothesis will be accepted: There will be a statistically significant differences at the level of significance ($\alpha = 0.05$) of the impact of applying balanced scorecard with its four perspectives (Financial, Customer, Internal processes and Learning and growth) on the competitive advantage in the Jordanian telecommunications.

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1.9 Study suggestions

After testing the study hypotheses, and discussing the study results, the researcher suggest the following:

1. Highlighting that the financial perspective is on the top of the Balanced Scorecard strategy map that affect the competitive advantage.
2. Assessing that the employees must obtain the **skills** necessary to support the strategy.
3. Assessing that employees should address some typical motivation and alignment issues by running the program that will explain strategy.
4. Assuring that the companies need to define operational efficiency and to improve it.
5. Conducting more researches in the field of what factors do affect the competitive advantage.

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