Research Journal of Finance and Accounting www.iiste.org
ISSN 2222-1697 (Paper) ISSN 2222-2847 (Online)
Vol.8, No.20, 2017

Is the Implementation of Balanced Scorecard Concept Transforms Strategy into Action and Desired Behaviour? (A Case of Universities in Zimbabwe)

Edmore Munjeyi* Stephen Maponga Lovemore Thusabantu Samson Mutasa
Faculty of Commerce, BAISAGO University, Bag 149 suite# 268, Gaborone Botswana

Abstract
In this paper we sought to analyse the importance of the implementation of balanced scorecard concept in transforming universities strategies into action and desired behavior. This study used both primary and secondary data. One hundred and twenty structured questionnaires were distributed in universities in five universities visited. The research study suggests that generally universities in Zimbabwe have adopted the modern BSC tool in their endeavour to transform their vision into actions and outcome. All the four pillars or dimensions of BSC were fully implemented and universities gained competitive advantages. However, this paper recommends that the government must come up with recruitment policy so that quality and innovations may not be compromised. Also the government must set a commission that monitor all research publications from these universities. This paper further recommends for researchers to look into various aspect of learning to influence policymakers to draft policies that ensure innovations and knowledge generations from these Universities.
Keywords: Balanced scorecard, Universities, Strategy, Behaviour, Zimbabwe

1. Introduction

The business environment is more modest, exposed and unpredictable than before (Wood & Sangster 2002). Literature suggests that in order for business to embrace changes in the business fraternity they need to be more efficient in the resource utilisation, customer-centred, have sound internal systems and versatile (multi skilled) employees (Rabo 2014, Colins, Holt & Hussey 2012). In this era firms must have clear strategy and well defined achievable objectives and sophisticated performance measurement tools to ensure that objectives are being attained effectively and will continue so in the foreseeable future (Wood & Sangster 2002) in order to survive and be competitive (Awadallah & Allam 2015). The growth of businesses in this era requires better and sophisticated performance measures, which embraces both financial and non-financial measures (Modell 2012). Many organisations small and big use performance measurement tools such as activity based costing (ABC), activity based budgeting (ABB) and the balanced scorecard (BSC), activity based cost management (ABCM), economic value added (EVA) to assess their performance (Aryani, 2009, Rabo, 2014, Bikker, 2010). Other traditional performance tools include return on investment (ROI), earnings per share (EPS) among others (Collis *et al* 2012). However the use of conventional methods as a performance tool for measuring business performance have been widely criticised as they do not give fully an synopsis of the performance of an entity (Malgwi & Dahiru 2014). According to Wood and Sangster (2002: 708) organisations must now look beyond the traditional-financial based perspective- a rather backward-looking and adopt a forward-looking method which focuses on both financial and non-financial measures.). A More defined and sophisticated performance measurement tool was developed in 1992 to replace the historical perspective (traditional financial based), and this new tool with immense benefits was to be known as the Balanced Scorecard (Kaplan & Norton 2010, Kaplan & Norton 1992, Kalfsvel 2012). Recently the BSC was rated the widely used tool following the several weakness presented by the traditional financial performance measure (Alshammari 2011) and literature suggests that the traditional measure of financial performance is more suitable in entities with low complexity (Rabo 2014). Evidence from literature reveals that Balanced Scorecard (BSC) was formulated to address weaknesses acknowledged in the historical perspective. The BSC incorporates both internal and process measures which will give insight of where changes should be effected within an organisation (Kaplan and Norton 1992).

The Balanced Scorecard was developed by Kaplan and Norton in 1992, in order to offer solutions to the deficiencies in the traditional financial based performance measurement tools (Awadallah & Allam 2015, Kaplan and Norton 1992). The advent of BSC was seen by majority as best method for measuring profit margins and organisational performance beyond other financial indicators such as dividend yield (Perkins, Grey & Remmers 2014). Research evidence reveals that after 11 years of its application, the balance scorecard had been adopted by 44% of organisations worldwide (with 57% in UK, 44% in the US and 26% in Germany and Australia) (Yahiya 2002). Recent evidence suggests that 85% of organisations are likely to shift to balanced scorecard because of the inherent benefits it offers to the organisations (Yahaya 2002, Awadallah & Allam 2015). However a survey carried out in Jordan, Germany, Australia and Switzerland discloses that a significant percentage of firms did not consider adopting the Balanced Scorecard while about 3% of firms had implemented it and later on abandoned it (Rabo 2014).

The greatest mentioned contribution conveyed by the Balanced Scorecard is the picturing of a situation where a balance is accomplished between the other traditional tools that allow an understanding of an achievement in performance (Kaplan and Norton 1992). The Balanced Scorecard is a four dimensional performance measurement tool and includes financial perspective, customer perspective, internal business processes and organisational learning and growth perspectives (CIMA 2005). The purpose of the balanced scorecard was to establish long term financial results (Kaplan & Norton 1992, CIMA 2005, Atkinson 2006, Mutonga 2013, Tanyi 2011).

Considerable research on Balanced Scorecard was done world over, in United States and Europe for example the findings suggest that BSC as a performance measurement tool proved to have yielded positive results in the United States and European organisations as portrayed by its adoption by many organisations (Ondogo, Acieng & Juma 2016). Onyango (2012) and Antonsen (2014) reveal that in the west mostly North America and continental Europe, the balanced scorecard was a success. Contrary to the wide acceptance of BSC in developed countries the adoption of BSC in most developing countries particularly in Africa was low and is said to be relatively a new perception (Collis, Holt & Hussey 2012, Molleman n.d). This has been attributed other dimensions such as sources of capital, literacy levels, government intervention as well as market and customers. Kaplan et al (2010) adds that the balanced scorecard provides a framework of integrating the organisation`s objective of maximising the shareholders' gains through the four perspectives. However, according to Khemba *et al* (2011), Africa has its own unique-socio-cultural settings, which has impact on people centre systems.

In Zimbabwe there are more than fourteen Universities namely: University of Zimbabwe, National University of Science and Technology, Midlands State University, Great Zimbabwe University, Bindura University of Science Education, Chinhoyi University of Technology, Harare International Technology, Zimbabwe Ezekiel Guti University, Women's University in Africa, Solusi University, Africa University, Catholic University, Reformed Church University, Zimbabwe Open University and Lupane State University.

2. Statement of Problem

This paper is motivated by an increasing adoption of BSC in the contemporary world, as a performance measurement tool in public and private sector. Ondogo, Achieng, and Juma (2016) propose that higher and tertiary establishments must embrace BSC in order to curtail administration costs and continue pursuing their overall goals. They also recommend that higher and tertiary education institutions should create performance measurement procedures based on their teaching, research and community engagement functions to evaluate performance related to resource sharing. This study aims at determining the extent to which the implementation of BSC transforms Zimbabwean universities strategies into actions and give any unique competitive advantage.

3. Definition, Purpose of the University

Newman (1852) cited in Boulton and Lucas(2008: 3) explain university in the following ways:

> *A University is a place … whither students come from every quarter for every kind of knowledge; … a place for the communication and circulation of thought, by means of personal intercourse. … It is the place to which a thousand schools make contributions; in which the intellect may safely range and speculate. It is a place where inquiry is pushed forward, … discoveries verified and perfected, and … error exposed, by the collision of mind with mind, and knowledge with knowledge. … Mutual education, in a large sense of the word, is one of the great and incessant occupations of human society. … One generation forms another. … We must consult the living man and listen to his living voice, … by familiar intercourse … to adjust together the claims and relations of their respective subjects of investigation. Thus is created a pure and clear atmosphere of thought, which the student also breathes*.

In this paper University is defined as the place where knowledge is transmitted from one generation to another one, it is a place where knowledge is created and a hub of innovations for the betterment of various communities. There are two mainly types of Universities Private (owned by individuals) and Public/State (owned by the Government) and they serve the same purpose- knowledge generation.

4. Balance Scorecard, Definition, Purpose,

Alshammari (2011) shows that around 1900, there was a performance measure referred to tableau *de nord,* which contained most of the elements of the balanced scorecard. It is believed that Kaplan and Norton modified this original concept (Ibid). Around 1920 DuPont developed return on investment (ROI) and later on translated to a pyramid of financial ratios(Ibid). The objective of all these innovations was to measure performance of organisation (Malgwi & Dahiru 2014). Different scholars defined balance scorecard different. Malgwi and Dahiru (2014) and Divandri and Yousefi, (2011) explain balance scorecard as a system by which an organisation evaluates key performance measures from four mainly dimensions: financial, customer, internal business, learning and growth. Alshammari (2011) describes balance scorecard as an integrated set of financial and non-financial measures adopted by the organisation's strategy implementing processes which underscores the strategy of communication with the stakeholders and providing response for accomplishing goals of the entity. The balanced scorecard is a performance measurement tool which tracks a company`s performance and then translates the strategy into operational terms (see Fried ,2010 Kaplan and Norton 2010, Malgwi & Dahiru 2014, Ridwan *et al* 2013, CIMA 2005, Mutonga 2013). In the words of Hwa et al (2013) balance scorecard is viewed as a strategic performance management framework that allows organizations to manage and measure the delivery of their strategy

Kaplan and Norton (1992) suggest that balanced scorecard is premised on four viewpoints; (a) Customer perspective (which attempts to address the problem: how do customers see the entity? and is concerned with quality, performance, service and cost. Alshammari (2011) Rabo (2014) maintains that management must encourage customer relationship management (CRM) system, strengthen communication with customers; in particular main customers and potential customers, to understand and follow to their demands in product functions and quality), (b) Financial perspective (which tries to answer the question: how do we look to shareholders? It is endorsed to adopt activity-based costing (ABC) and responsibility accounting, to allow responsibility division to be more clear, and can decrease the avoidable spending (Alshammari 2011) and it is measured in terms of cash flow, sales, market share, gross margin percentage, cost minimisation in key areas, revenue growth, net operating income, return on investment ROI, earnings per share (EPS), return on equity (ROE), economic value added (EVA), growth in common equity, revenue per employee and profit per employee (Collis, Holt & Hussey 2012, Kaplan & Norton 1992, Rabo 2014.), (c) Internal business perspective (tries to answer to the question: what must we excel at? and is concerned with manufacturing and design productivity, the tools to measure performance of this viewpoint includes among other inventory turnover, delivery, productivity, cycle time, and research and development expenses which can represent this internal business processes perspective. Alshammari (2011) asserts that the internal business dimension embraces total quality management (TQM), international standard organization (ISO) 9000 series, and management by objectives (MBO). The internal business dimension facilitates work procedures that adapt to standard operation process (SOP), for the improvement of product quality, and to increase the work efficiency), (d) The innovation and learning perspective (Focuses on manpower development and It entails the intangible drivers of future success such as human capital, organizational capital, information capital, skills, training, organizational culture, leadership, systems and databases. Encourage and plan employees to participate in continuous learning, formulate active and creative corporate culture, to become "learning organization", create new intellectual for all corporate members, and hence increase the corporate competency (Alshammari 2011, Colins *et* 2012). This perspective is measured in terms of percentage of sales from new products include employee education and skill level, employee satisfaction and retention rates) (Kaplan & Norton 1992).

Tanyi (2011) explains that there are three types of Balanced Scorecard that exist in the literature and these are; (i) a stakeholder scorecard (Type I BSC) which is a specific multidimensional framework for strategic performance measurement that pools financial and non-financial strategic measures (Molleman, n.d), (ii) Key Performance Indicator (KPI) (Type II BSC) that furthermore describes strategy by using cause-and-effect relationships a specific multidimensional framework for strategic performance measurement that combines financial and non-financial strategic measures) and (iii) strategy scorecard (Type III BSC) (implements strategy by defining objectives, action plans, results and connecting incentives with BSC a specific multidimensional framework for strategic performance measurement that pools financial and non-financial strategic measures). Molleman,(n.d) specifies that of 50% of the firms examined that adopted and adapted balanced scorecard appeared to adopt stakeholder scorecard (Type I BSC), 21% with key performance indicator (Type II BSC) and 29% with strategy scorecard (Type III BSC). Molleman concludes that only firms with strategy scorecard enjoy full benefit of the balanced scorecard as a performance system that bridges the gap between strategic plans and real activities.

5. Motivation for the adoption of BSC

The motivations behind the adoption and adaption of balanced scorecard include:

g) To improve control, efficiency and strategic learning within the organisation,(CIMA 2005, Tanyi 2011, Kairu *et al* 2013)
h) To improve communication and understanding among stakeholders of the organisation, (Tanyi 2011, CIMA 2005, Yahaya 2002)
i) For implementing change in the organisation (CIMA 2005, Tanyi 201, Mutonga 2013)
j) For the measurement of the non-financial aspects of the business (Alshammari 2011)
k) Also pursuit of quality awards such as TQM certification, difficulties associated with executing strategy, problems related to implementing change within the organisation, change from the budgetary practice to a BSC and a mere fashion sweeping the organisational world (CIMA 2005, Tanyi 2011, Ondogo *et al* 2016)
l) A way to implement strategy and measure firm performance (CIMA 2005, Tanyi 2011, Mutonga 2013)

6. Factors influence the use of BSC

It is important to note that for successful adoption and implementation of balanced scorecard in a firm the organisational and manager leadership traits factors should be considered. Tanyi (2011) postulates that these two factors (organisational and manager leadership traits factors) influence the use of BSC. Organisational dimension comprise the organisation, market share and high turnover, leadership style, organisational learning and availability of IT resources, national culture, the organisational structure and volatile environment. Tanyi, further explains factors under the individual manager and these include evaluative style of manager (ESM), their receptiveness to new information (MRI) and how other control system (OS) in the organisation affect their decision to use BSC (see also CIMA 2005). Kalfsvel (2012) adds on factors that influence the embracing and application of balanced scorecard and these are contention with contestants, information needs from managers, company external requirements, IT capabilities (technological transformations).

The results from several researches show that 78% of firms that adopted strategic performance measurement system do not evaluate meticulously the associations between strategies and performance measures, 71 % have not developed a formal casual model or value-driven map; 50% do not use non-financial measures to drive financial performance; 79% have not tried to confirm the connections between their non-financial measures and future financial results and 77% of the firms with balanced scorecard place little or no reliance on business prototypes and 45% found the need to quantify results a execution deterrent (CIMA 2005). Evidence suggests that 95% of employees do not understand their organisation strategy, only 75% of managers do not link incentives to their organisational strategy, 60% do not even link budgets to strategy and 85% of executive are not committed to strategic matters (Kalfsvel 2012).

7. Obstacles, Merits Associated with Morden Approach (BSC)

CIMA (2005) highlights transitional issues in relation to BSC (major organisational changes for example merger, changes in key personnel/ management team) and design failures (include confusion regarding primary performance drivers (Kalfsvel 2012), poorly planned metrics, negotiated rather than stakeholder focused performance targets, lack of delivery-level target deployment system, no state of art improvement system used (Ondogo *et al* 2016), there are hardly many non-financial measures out there (Alshammari 2011), being inward looking and examining the impact of external discontinuities (Moleman (n.d)) as some major barriers to full adoption and implementation of balanced scorecard framework. Moleman (n.d) lists obstacles that hinder the full benefits of balanced scorecard and these include: too few measures (two or three), adopts too many indicators or measures (from 8 to 26 measures (Mutonga 2013)) which need to be catered for (Alshammari 2011), measures selected not replicating the organisation's strategy (Rabo 2014), try to quantify non-financial leading indicators (Aryani 2009), top management not committed, few employees are participating, keeping the scorecard at the top and development process takes too long (Kairu *et al* 2013). Wood and Sangster (2002: 711) noted the problems that may arise in executing balanced scorecard these are (i) lack of a clearly defined organisational vision or strategy(if there is no vision or strategy it will be difficult to ascertain objectives), (ii) developing and implementing a BSC before proper objectives have been agreed on(it will be a mere waste of resource and misleading to implement a BSC in this environment), (iii) failing to achieve compromise and acceptance at all of the organisation (dysfunctional responses to the BSC extremely weaken its potentials as effective performance measurement tool), (iv) the performance measures selected not allied with the organisation's strategy, (v) the organisational objectives across all four dimensions must be well-matched and heading to the same direction in the future, (vi) fundamental systems and technology are incapable of providing the outcomes and measures anticipated by the BSC then there is need to replace the existing infrastructure with new one.

Notwithstanding the obstacles noted above, balanced scorecard can be successfully implemented and adopted by organisations through (i) clear definition of the objectives of the strategy, (ii) comprehensive buy-in of the whole higher management, organisation members all to participate and buy-in, (iii) drill and education, (iv) more communication, (v) esprit-de corps, (vii) keep it reasonably simple, (viii) easy to use and understand, (ix) link of balanced scorecard to incentives, (x) provide resources to implement the system and (xi) reviewing, benchmarking and (xii) feedback is vital during implementation of balanced scorecard (see Alshammari 2011, Malgwi & Dahiru, CIMA 2013, Ridwan *et al* 2013, Awadallah *et al* 2015). Yahara (2002) acclaims that in order to implement balanced scorecard the following " Dos" should be consider: (i) ensure the scorecard as an implementation pad for strategic goals; (ii) ensure tactical objectives are in place, (iii) top management and other line managers backing and are devoted, (iv) conduct a trial before full application and (v) carry out entry review/ feasibility test.

Balanced scorecard provides management with essential material relating to the four quadrants financial performance, customer perception, internal learning and growth as well as internal processes (CIMA 2013, Giannopoulos *et al* 2013). The BSC also ensures collective goals and intentions; transform strategy and its drivers into existence, put to task management on conveying value to clients and other interested parties (CIMA 2013). Several researchers found that the balanced scorecard is a influential tool which is used as (i) a communication device (to proclaim entity's strategy, objectives, initiatives and measures of performance), (ii) for planning and controlling (i.e. long and short term forecasting), (iii) for getting feedback and for performance evaluation, (iv) driver and channel for firm's culture and to implement strategies, (v) strengthen and persistently upgrade on agreed strategic model for the organisation, (vi) faster analysis and decision making, (vii) provision of timely information, (viii) quicker reflexes, (ix) convert strategy into a linked set of both financial and non-financial measures (i.e. encourages consensus about organisational vision and mission), (x) provides an institution the ability for the future in a strategic manner, (xi) allows organisations to develop a logical connection among mission and vision, programs, services and activities, (xii) improve financial performance (i.e. increased profit), (xiii) managers can get overview of the progress of business prior to financial reports released, (xiv) employees can obtain important information about the actions necessary to accomplish objectives and (xv) investors get more accurate information about companies overall performance, (xvi) allows the evaluation of managerial performance as well as the individual unit or division, (xvii) help measure organisation capabilities, (xviii) improved quality of work with more clear objectives and reduced cost, (xix) unite the efforts set clear and ambition sub goals and (xx) assist organisation create metric organisation that ensures fair and holistic measurement of performance, (xxi) support innovation and position the organisation competitively, (xxii) enable the organisation to effectively allocate resources (xxiv) have the ability of adaptation in different cultural settings(see Hartnett & Ron 2011, Awadallah et al *2015,* Ridwan *et al* 2013, Malgwi & Dahiru 2014, Alshammari 2011, Aryani 2009, Rabo 2014, Yahaya 2002, kairu *et al* 2013, Ondogo *et al* 2016, Kalfsvel 2012, Tanyi 2011, Mutonga 2013, CIMA 2005, Kaplan & Norton 1992, Kaplan & Norton 2010, Horque 2014, Deville *et al 2014).*

Wood and Sangster (2002: 710) also mention some BSC benefits: the balance scorecard provides management with tool to focus strategy and move the organisation in a synchronised and see-through manner towards the achievement of its goals, it also helps people understand how they can contribute to the strategic success of the organisation and it guides the translation of the organisation's vision into a set of performance measures (i.e. it supports the organisation's move towards a greater and more consistent performance that is in line with the firm's objectives).

8. Reproach of BSC as a performance measurement tool

Regardless of many benefits associated with balanced scorecard performance measurement tool, the BSC has attracted several criticisms from the academic fraternity. The BSC over rely on measures which are not entrenched in mission and vision of the organisation and this may impede the application of inferred, knowledge and wisdom (Yahaya 2002, CIMA 2005, Fried 2010). Rabo (2014) points out that BSC lacks validation regarding the cause and effect suppositions (which are unidirectional and too unsophisticated) increases suspicion about its practicality. BSC provides no mechanism for maintaining the relevance of defined measures (Alshammari 2011, Malgwi & Dahiru 2014, Awadallah & Allam 2015, Ridwan *et al* 2013). Awadallah & Allam (2015) found out that the BSc fails to effectively highlight the role of the community in defining the environment within which the firm operates, fails to identify performance measures to assess stakeholder' contribution, and also it fails to account for the importance of aspect of employees- motivation. The BSC failed to draw lines between the means and ends. Another criticism is that the BSC is silent above the major stakeholders' contribution to the attainment of goals- employees, government and trade payables (Malgwi & Dahiru 2014, Onyango 2012, Evans 2012). Yahaya (2002) found out that balanced scorecard is complex, and neglects time perspective and cost associated with its implementation. The resultant effect is the reducing the possibility of organisational buy in and the framework also neglect external forces (technological advances and competition) which may introduce uncertainty in terms of risk in terms which may impend or authenticate the present plan (CIMA 2005, Cooper 2014).

The scorecard pays negligible attention to disparities in performance (which in any case be dangerous oversight at front level), the potency of the visual representation and intelligent interpretation of data visible is largely ignored (CIMA 2005, Kairu *et al* 2013). Kalfsvel (2012) argues that the only problem with balance scorecard is that the indicators only provide historical information (past months, weeks, or years).

Based on the numerous benefits associated with balanced scorecard it is highly anticipated that adoption of the BSC will become ever more popular (Wood & Sangster 2002) than before.

9. Methodology

This paper adopted descriptive design approach. The study relied on both secondary and primary data. Structured questionnaire comprising of closed and open-ended questions were distributed to one hundred and twenty respondents made up of thirty-five teaching staff, twenty Deans (i.e. from the Faculty of Commerce, Faculty of Education, Faculty of Law, Faculty of Arts), fifteen admission officers, ten Student Representative Councils, twenty Post graduate students and twenty Non-teaching staff.

10. Findings, Conclusion and Recommendations

This paper has established that the implementation of the balanced scorecard transformed university give unique competitive advantage such as reduced time frames, improved decisions and better solutions and improved process. It has also been noted that BSC provides management with a comprehensive picture of business operations. According to the study the Universities used all the four dimensions of a balanced scorecard to monitor both, the present performance and efforts, research activities, improve customer services, streamline key processes, provide an environment in which its students are motivated and developed . The findings were presented based on the four dimensions:

(a) Learning and Growth perspective:

i. Most Universities in Zimbabwe are endeavouring to maintain key lecturers; this has been observed by some employees having served university for over ten years. It has been highlighted that Universities offer competitive salaries and incentives

ii. Following the proclamation by the Minister of Higher and Tertiary Education Professor Jonathan Moyo, it has been noted from the visited Universities that nearly 90% of Lecturers registered for PhDs between 2015 and 2016 and are expected to finish up their studies by 2017 and 2018 respectively. Most Universities support their staff by giving paid up leave, and some grants

iii. In order to encourage teaching and research skills, Universities in Zimbabwe remunerate and promote their staff based on publication and lecturers corroborate and attend international research workshops and seminars

iv. It has been discovered that around December 2016 the Government of Zimbabwe paid out 50% of salaries to Universities staff (a move which was perceived to be a reduction in salaries) and state Universities paid out the difference, in order to motivate their staff

v. It has been exposed that there are open channels of communications and coordination amongst faculties and departments in various universities. This has been denoted by the hiring of lecturers from other universities for a common theme: knowledge impartation

vi. It has been noted that some universities twinned with regional universities as signified by NUST twinned with BAISAGO University in Botswana, Great Zimbabwe University with Stellenbosch (MOU signed). This was to enhance cooperation in the academic fraternity

(b) The Internal Business Processes perspective:

i. Universities in Zimbabwe are regulated by Zimbabwe Council of Higher Education (ZimCHE). The regulatory arm set PhD as new minimum qualifications for one to lecture at University and most Universities lecturers are enrol in various universities to align themselves with new regulation for them to qualify to teach in institutions of higher learning. Alignment concept was meant to enhance and improve quality in teaching delivery, a move appreciated by most researchers in the education fraternity.

ii. Some of the Universities upturned the minimum registration threshold of 75% of the fees to any amount and learners were requested to make their own payment plans of their convenience, this quick response was also to go along with liquidity challenges the country is currently facing.

iii. Most university in Zimbabwe are now offering master's degrees and PhDs in various disciplines to broaden their market share.

iv. Various Universities in Zimbabwe take research seriously to generate new knowledge; it was indeed a reaction to a diktat by the Ministry that universities must be nucleus of innovation and knowledge.

v. Universities in Zimbabwe adopted a multi campus system and satellite campus are all over the country to gain competitive advantage

(c) Customer perspective:

i. Learners in universities in Zimbabwe are treated as stakeholders and any issue pertains to their learning will be responded to quickly such issues include:
   (a) Quality teaching delivery
   (b) Fees payment plans
   (c) Conducive teaching environment
   (d) Fairness in the marking and teaching
   (e) Lecturer-student relationships

ii. It has been noted that learners in most universities in Zimbabwe showed greater appreciation of services delivery, this is due to the recruitment of qualified personnel with university experience and also hiring of international lecturers (Professors and Doctors)

iii. Universities in Zimbabwe developed some marketing strategies to increase market share and they are now offering degrees in the following mode of teaching:
   (a) Block release programme

(b) Parallel programme
(c) Visiting school programme
(d) Convectional
(e) Winter school
(f) Online programme
(g) Weekend school programme
(h) Distance learning programme

The shift from the traditional approach to block release, parallel etc. was meant to bring convenience of learners and the employers. These were also strategies to increase market shares

iv. Some universities adopted *recruit a student approach*- in which a student will be remunerated or incentivise upon bringing or referring another student to the University. A fraction of fees will be waived so that students will recruit more.
v. Universities in Zimbabwe give quick feedback to applicants, unlike in the past getting a place at a university was rather a difficult process. Most Students approached showed that university places will be given while waiting, a move, this paper sees as Universal Education, Equal opportunities.
vi. Universities in Zimbabwe starting from last year moved around the country to market their programmes to various target market- what this paper refer to as recruitment drive disorder, and this has resulted in mass recruitment, thousands of students are now in Universities. The customer acquisition drive was indeed a respond to the government's announcement that state universities will be weaned off from the government

(d) Financial perspective:

i. Most state universities should now focus on ways to be financially sustainable. Universities in Zimbabwe must come up with ways to generate enough revenue for them to be viable and sound. Thus Universities went crazy looking for students in and around the country, to increase their cash flow generated and remain afloat.
ii. Some universities have ventured into large scale income generating projects such as chicken rearing, brick moulding produce at a commercial scale etc.

In conclusion this paper established that most Universities in Zimbabwe have adopted fully Balanced Scorecard to transform their strategies into actions. However some of the visions have not been transformed into actions and desired outcomes for instance issues to do with research, innovation and quality of learning and research.

This paper recommends that the government must:

i. Monitor the recruitment processes of different universities and come up with entry qualification not the current one which states that at least two A levels. A standard cut off points must be set such as the one which was used by University of Zimbabwe and National University of Science and Technology way back. So that quality may not be compromised.
ii. Set a commission like ZiMCHE to monitor quality in teaching delivery and research publications
iii. Ensure that all research published must be re-assessed and promptly implemented if it adds value to the government (the Zimbabwean community)and academic fraternity
iv. Ensure that all Universities embraces go ICT, in both teaching and research activities
v. Ensure that recruitment drive must be market driven rather than Socialist approach
vi. Set a maximum number of students per class for quality purposes
vii. Ensure that Universities are ranked and promotions are aligned to research and innovations- generation of Knowledge.
viii. On an annual basis appraise universities based on number of innovations so that Zimbabwe Universities will be on the World map.
ix. Fund developmental programmes (Degrees) like what it is doing with STEM subjects to promote innovations and growth of the economy.

Another recommendation is that these universities in Zimbabwe must:

i. Evaluate quality of teaching and other services offered to learners
ii. Benchmark with regionally universities recruitment drive and approaches
iii. Learn also from international renowned Universities in as far as research is concerned and use of ICT in order to generate knowledge
iv. Come up with network budget – exchange visit budget to regional or international universities known for research
v. Consult retired professors on how to move the university from one state to another one

This paper recommends for further study in the following areas identified in the research:

i. Financial sustainability issues in the State Universities in Zimbabwe
ii. Mass enrolment, and quality education in Universities

iii. The role of government and quality education in tertiary education
iv. Evaluation of research innovations generated so far since independence
v. Major changes in the academic fraternity in University Education and their effects
vi. A comparison of Portfolio approach and examination system as assessment tools in Zimbabwe and other regionally or international best practices.
vii. Demand driven or socialist approach in recruitment
viii. Role of Zimbabwe Universities publications to the economy, community and continent at large

Acknowledgements
I would also like to thank the anonymous referees for their very helpful comments on earlier drafts of this paper. Kisha Kayla and Kayleigh Munjeyi must not go unmentioned for their contribution in collecting questionnaires.

Reference

Alshammari, A.M., 2011. The evaluation of the impact of using balanced scorecard on strategic performance in small and medium enterprises. Unpublished thesis Galway-Mayo Institute of Technology.

Antonsen, Y. (2014). The downside of the Balanced Scorecard: A case study from Norway, Scandinavian Journalof Management, 30 (1), pp. 40-50

Aryani, A (2009) The effect of fairness perception of performance in the balanced scorecard environment, PhD Thesis, School of Accounting, Victoria University, Melbourne, Australia, 2009

Awadallah E A. and Allam A., (2015) A Critique of the Balanced Scorecard as a Performance Measurement Tool International Journal of Business and Social Science Vol. 6, No. 7; July 2015

Bikker, J. (2010). Measuring Performance of Banks: An Assessment, Journal of Applied Business and Economics Vol. 11(4), De Nederlandsche Bank and Utrecht University

Boulton G and Lucas C (2008) 'What are Universities for?' League of European Research Universities, September 2008

Chartered Institute of Management Accountants (2005) Effective Performance Management with the Balanced Score, Technical Report

Collis, J., Holt, A., & Hussey, R. (2012). Business Accounting: An Introduction to Financial and Management Accounting. Basingstoke: Palgrave Macmillan.

Deville, A, Gary D. Ferrier, HervéLeleu. (2014). Measuring The Performance Of Hierarchical Organizations: An Application To Bank Efficiency At The Regional And Branch Levels, Management Accounting Research.

Divandri, A., and Yousefi, H (2011), Balanced Scorecard: A Tool for Measuring Competitive Advantage of Ports with Focus on Container Terminals. International Journal of Trade, Economics and Finance, 2(6), pp.472-477.

Evans, N. (2012) The Balanced Scorecard, Harvard Business School Press, Boston.

Fried, A., 2010. Performance measurement systems and their relation to strategic learning: A case study in a software-developing organization. Critical Perspectives on Accounting 21 (2),118-133.

Giannopoulos, G Andrew, H, Ehsan, K & Stephanie, C (2013); International Journal of Business Management,Vol 8,No14. Canadian centre of Science and Education

Hartnett .B, CPA &Ron .M, CPA(2011)The Balanced Scorecard: A Strategic Tool for the Nonprofit Sector"

Hoque, Z. (2014). 20 years of studies on the balanced scorecard: Trends, accomplishments, gaps and opportunities for future research. The British accounting review, 46(1), 33-59.

Hwa .M, M.D*, Bradley A. Sharpe, M. D, Robert M. Wachter, M.D., (2013). Development and Implementation of a Balanced Scorecard in an academic hospital. Journal of Hospital Medicine 8:148-153.

Kairu, E.W, Wafula, M.O, Okaka O, Odera O, Akerele, E.K., (2013)Effects of Balanced Scorecard on performance of firms in the service sector, European Journal of Business and Management, vol.5, no.9, 2013

Kaplan R.S , Norton D.P and Rugelsjoen, B (2010). Managing alliances with the business scorecard. Harvard Business Review.

Kaplan R.S and Norton D.P(1992). The Balanced Scorecard: Measures that drive performance. Harvard Business Review.

Khozein, A 2012, Balanced Scorecard Should be Attention More in Organizations. International Journal of Research in Management, ISSN 2249-5908 Issue2, Vol. 1, pp.38-46.

Malgwi A.A and Dahiru H (2014) Balanced Scorecard financial measurement of organizational performance: A review, IOSR Journal of Economics and Finance (IOSR-JEF), vol.4 , Issue.6, Jul-Aug, 2044, 1-10

Modell, S. (2012). The Politics of the Balanced Scorecard, Journal of Accounting & Organizational Change, 8 (4),pp. 475-489.

Molleman B (n.d) The challenge of implementing the Balanced Scorecard, (unpublished)

Mutonga M.A (2013) Balanced Scorecard as a Performance measure tool in the Insurance Firms in Kenya,

Masters Thesis, School of Business, University of Nairobi, 2013
Newman, J.H. The idea of the University. Notre Dame University Press. 1852
Ondogo B, Achieng B, Juma D (2016) Role of Balance Score Card on the Performance of International Schools in Kenya: A Case Study of Brookhouse Schools Ltd, International Journal of Thesis and Dissertation (IJTPD), vol.4, Issue 4, 7-16, October- December 2016
Onyango, P. (2012). The Role of the Balanced Scorecard for Improvement of Management Systems in Japanese Companies. Massachusetts Institute of Technology.
Perkins, M., Grey, A. & Remmers, H. (2014). What do we really mean by "Balanced Scorecard?" International Journal of Productivity and Performance Management, 63 (2), pp. 148-169.
Rabo J (2014) A study on Linkages among Balanced Scorecard Perspectives: The case of Publicly Listed Service and Industrial Firms in the Philiphines, DLSU Research Congress 2014, De Le Salle University, Manila, Philipines, March 6-8, 2014
Ridwan R, Harun, Yin A, Imam M.F (2013) The Impact of the Balanced Scorecard on Corporate Performance: The Case of an Australian Public Sector Enterprise International Business Research; Vol. 6, No. 10; 2013
Tanyi E (2011) Factors influencing the use of balanced scorecard by managers, Master thesis, Department of Accounting and Commercial law, Hanken School of Economics, Helsinki, 2011
Wood F and Sangster A (2002) Business Accounting 2, 10th Ed, Prentice Hall, Financial Times
Yahaya A (2002) Using Balanced Scorecard to assess performance of Banks in Ghana, Masters Thesis, School of Management, Blekinge Institute of Technology, 2002
ZIMRA (2016) Revenue Performance Report for the First Half of 2016, ZIMRA, available at http//: www.zimra.co.zw