

# The Reality of Using the Balanced Scorecard in Business Incubators

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**Abstract:** *This study aimed to identify the reality of using a balanced scorecard in business incubators in Gaza Strip, and the study relied on the descriptive analytical approach, and the study population consisted of all employees working in business incubators in Gaza Strip in addition to experts and consultants in incubators, where their total number reached (62) Individually, the researchers used the questionnaire as a main tool for collecting data through the comprehensive survey method, where (55) questionnaires were retrieved with a recovery rate (88.7%). The results of the study showed that there is a high approval of all dimensions of the balanced scorecard, as it obtained a relative weight (81.44%), and the order of its dimensions came as follows, first came the incubation dimension with a relative weight (84.89%), followed by the learning dimension, which got a relative weight (82.50%), and in the third place came the entrepreneur dimension with a relative weight (80.66%), and in the last place was the societal development dimension with a relative weight (78.18%). The study came out with several recommendations, the most important of which is that business incubators seek to adopt the application of the balanced scorecard as a method for managing it and a tool for measuring and evaluating its performance, and the need to periodically evaluate its performance, and the need to hold training courses for workers in incubators to introduce them to the balanced scorecard and how to apply it.*

**Keywords:** Balanced Scorecard, Business Incubators, Gaza Strip, Palestine.

## Introduction

Business incubators are institutions that aim to provide support and support services for emerging and small projects as their services vary between providing technical, administrative and other consultations in addition to providing financial support for these projects, as incubators are mainly aimed at supporting the continuity and resilience of these projects, and it is not clear to us how important small projects are In the development of local communities, it is considered the true nucleus of any economic and social progress that societies aspire to. From this standpoint, business incubators represent in the world today one of the basic foundations for the establishment and development of small enterprises.

The process of measuring and evaluating performance is considered one of the basic administrative processes for any organization seeking continuity and excellence. The process of measuring performance gives feedback to the higher departments about what is going on in the organization in order to be able to correct and correct.

The traditional performance appraisal models relied on financial metrics without taking into account non-financial metrics which often prove more important than financial statements. These criticisms prompted Kaplan and Norton researchers to develop a balanced scorecard (Hemati & Mardani, 2012, p.1620) Balanced performance is based on a balanced use of financial and non-financial metrics, as it works to strike a balance between long-term and short-term goals, and takes into account the three time dimensions (yesterday, today, and tomorrow) and not like the historical historical financial metrics that focus on the yesterday's dimension (Al-Astal, 2011, P: 3). Business incubators, like any organization that needs to constantly evaluate and follow up their performance to ensure the achievement of the goals that they seek for, and this importance increases due to the important role that business incubators play in developing small projects.

## Problem Statement

In terms of the importance of business incubators as an instrument of economic development and its important role in societal development, it requires the management of these incubators to develop an administrative system that contributes to improving their performance and thus achieving their goals that were found for them, and the balanced scorecard model is one of the effective means to achieve this purpose, The results of a study in which organizations using the balanced scorecard to know how their performance improved, showed that the use of the scorecard contributed to improving the operational performance of 88% of these organizations (Debusk et al, 2006, p. 44).

Both studies (BAKKALI et al., 2014) and (Messeghem et al., 2017) considered that the balanced scorecard is an effective tool for measuring the performance of business incubators, as the dimensions of the balanced scorecard allow the grouping of different aspects of the incubator's performance in a single form to allow the incubator Measuring its performance more effectively and includes all stakeholders.

**Based on the above, the study problem can be formulated in the following question:**

**Q1-** What is the reality of using a balanced scorecard in business incubators in Gaza Strip?

### Research Objectives

1. Contribute to enriching the literature related to the application of the balanced scorecard in business incubators.
2. Study the appropriateness of the balanced scorecard methodology as a method for managing business incubators in Gaza Strip.
3. Measuring the effect of demographic factors on applying a balanced scorecard in incubators.
4. Provide recommendations to the relevant authorities to improve the performance of business incubators in Gaza Strip.

### Research Importance

The importance of the study stems from the importance of the topic you are raising, and the importance of the study can be seen from the following aspects:

#### Applied Importance:

1. The practical importance stems from the important role that business incubators play in developing small enterprises, which in turn reflects positively on the development of the local community and the creation of job opportunities for young people.
2. The application of the balanced scorecard helps business incubators improve their performance and this improves the efficiency of their services provided, which increases their ability to achieve their primary goal, which is to produce successful companies that are able to continue, resist and grow.

#### Scientific Importance:

1. Researchers expect that this study will contribute to filling the gaps of previous studies. By reviewing the previous literature, the researchers noted that there is a dearth (as far as the researchers know) in studies related to the topic of applying a balanced scorecard to business incubators, especially at the Arab level.
2. This study is (according to the researchers' knowledge) one of the first studies that have been addressed to apply the balanced scorecard to business incubators at the Arab and Palestinian levels.
3. Researchers hope that this study contributes to establishing the concept of measuring overall performance in business incubators using scientific and methodological tools such as the balanced scorecard.

### Research hypothesis

In order to provide an appropriate answer to the academic questions raised, the study seeks to test the validity of the following hypotheses:

**Ho 1:** There are statistically significant differences at the level of significance ( $\alpha \leq 0.05$ ) between the averages of the respondents' answers about the dimensions of the balanced scorecard in business incubators in Gaza Strip due to the gender variable.

**Ho 2:** There are statistically significant differences at the level of significance ( $\alpha \leq 0.05$ ) between the averages of the respondents' answers about the dimensions of the balanced scorecard in business incubators in Gaza Strip due to the age variable.

**Ho 3:** There are statistically significant differences at the level of significance ( $\alpha \leq 0.05$ ) between the averages of the respondents' answers about the dimensions of the balanced scorecard in business incubators in Gaza Strip due to the variable of the educational qualification.

**Ho 4:** There are statistically significant differences at the level of significance ( $\alpha \leq 0.05$ ) between the averages of the respondents' answers regarding the dimensions of the balanced scorecard in business incubators in Gaza Strip due to the variable nature of work in the incubator.

**Ho 5:** There are statistically significant differences at the level of significance ( $\alpha \leq 0.05$ ) between the averages of the respondents' answers about the dimensions of the balanced scorecard in business incubators in Gaza Strip due to the variable years of work experience.

### Research Variables

**Independent Variable:** Balanced Scorecard implementation has the following four dimensions:

1. Community development.
2. Entrepreneur.
3. Business incubation processes.
4. Learning.

**Demographic Variables:** gender, age, educational qualification, nature of work in the incubator, years of practical work.

## Research Limits and Scope

The scope of the study shall be as follows:

1. **Objective limits:** The study focused on the reality of using a balanced scorecard in business incubators in Gaza Strip
2. **Human boundaries:** The study was conducted on all employees working in business incubators in Gaza Strip and experts and consultants for incubators under study in Palestine who responded by filling out the questionnaire.
3. **Institutional limits:** The study was conducted on business incubators in Gaza Strip and experts and consultants for incubators in Palestine, which respondents responded to in answering the study tool.
4. **Spatial boundaries:** The study was conducted in the State of Palestine.
5. **Time limits:** The study was conducted in the year (2020).

## Research Terminology

There are many terms that were used in the study, the most important of which are:

- **Balanced Scorecard:** Kaplan & Norton defined the Balanced Scorecard as a tool for translating the mission and strategy of business organizations into concrete goals and metrics through the interaction of four dimensions, namely the financial dimension, after internal operations, after clients, after growth and education (Ovaries and others, 2016, p. 846 Non-profit organizations may need to make adjustments to them, as it is difficult for them to deal with the balanced scorecard in its primary form. For business incubators, the dimensions of the scorecard can be adapted to suit its environment as follows (Messegem et al., 2017):
  1. **Community Development:** This dimension is derived from the financial dimension, as this dimension aims to assess the extent of the incubator's ability to achieve the goals of investors and financiers in order to influence the local environment.
  2. **Entrepreneur:** This dimension is derived from the clients dimension and aims to assess the relationship between the incubator and the beneficiaries of the entrepreneur.
  3. **Business Incubation Processes:** This dimension is derived from the internal operations dimension, and it is concerned with measuring the effectiveness of all operations related to business incubation operations in the incubator.
  4. **Learning:** This dimension is concerned with assessing the degree of learning and innovation of the incubator, through which efforts to improve incubator practices and improve the efficiency and professionalism of the staff in it are evaluated.
- **Business Incubators:** They are integrated systems of activities that are managed according to specialized administrative structures that carry strategic visions supported by scientific and practical experiences, and provide appropriate spaces and equipped with the capabilities necessary to start entrepreneurial projects, as incubators provide common administrative services, in addition to technical, financial and marketing support services, and open channels of communication in the business community (governmental or private) to increase the chances of success and reduce the risk of failure of incubated entrepreneurial projects (Al-Azzam and Musa, 2010, P: 143).

## Literature Review

- Study of (Alayoubi et al., 2020) aimed to identify the impact of the requirements of implementing strategic entrepreneurship in achieving technical innovation in Palestine Technical College- Deir al-Balah from the point of view of the employees. The researcher used the analytical descriptive method. The study community consists of all academic and administrative staff in the college. The researchers used the comprehensive inventory method. 149 questionnaires were distributed to all members of the study community. The number of questionnaires returned was (115), ie, the response rate was (77.1%). The results of the study showed a strong positive correlation between the requirements of applying strategic entrepreneurship (leadership, pioneering thinking, pioneering culture, strategic resource management) and achieving technical innovation in Palestine Technical College- Deir al-Balah from the point of view of the employees of Palestine Technical College- Deir al-Balah. It also showed a statistically significant effect between the requirements of implementing strategic entrepreneurship (pioneering culture, strategic resource management) and achieving technical innovation in Palestine Technical College- Deir al-Balah, and that the remaining variables show that their effect is weak. The study recommended that the Technical College of Palestine take care of the various requirements of implementing strategic entrepreneurship and develop its organizational capabilities for its direct role in achieving technical innovation of the college.
- Study of (Alayoubi et al., 2020) aimed to identify the strategic leadership practices and their relation to improving the quality of educational service in the Palestinian universities in Gaza Strip. The researcher used the analytical descriptive method. The study population consists of all the supervisors working in three universities in Gaza Strip (The Islamic University, Al-Azhar University, and Al-Aqsa University). A

random sample of 177 employees was selected by 50% of the study population. The researcher used the questionnaire as a data collection tool. The results of the study showed a strong and statistically significant relationship between strategic leadership practices (strategic orientation, investment of strategic capabilities and talents, development of human capital, strengthening organizational culture, emphasis on ethical practices, implementation of balanced regulatory control) and improvement of quality of educational service, Responsiveness, safety, empathy) in Palestinian universities. The study recommended that Palestinian universities should take into account the various dimensions of strategic leadership practices and develop their university capacities, including strategic orientation, investment of strategic capabilities and talents, development of human capital, strengthening organizational culture, emphasis on ethical practices and implementation of balanced regulatory control. Educational service for universities.

- A study of (Messeghem et al., 2017) aimed at developing a measure to measure the performance of non-profit business incubators in France, and the measurement model was built on the basics of balanced scorecard, and the study used the interview and questionnaire method to collect data from 121 business incubators in France. The study reached the most important results, that the process of evaluating the performance of incubators can be done based on four dimensions derived from the dimensions of the balanced performance card which are as follows, after societal development which is derived from the financial dimension, while the second dimension is after entrepreneurs and the derivative from the clients, and the third dimension It is after business incubation processes and the derivative of after internal processes, and the last dimension is after learning, and the study showed the importance of using this measure as it consists of a wide range of performance indicators that help incubator managers to better manage their incubators and also help decision makers in developing C SAT serves entrepreneurship sector better.
- A study of (Messeghem et al., 2017) aimed at building an integrated model for measuring the performance of business incubators that takes into account the viewpoint of all major stakeholders such as funders, managers and employees of business incubators, incubated projects, and to achieve this goal the study used the Balanced Scorecard approach as an ideal tool It is possible to build a performance appraisal model that is shared and accepted by all parties with an interest in business incubators. The study used a qualitative exploratory approach, as it relied on the interview method as a main tool for collecting data. The study reached the most important results, that most of the previous studies were focused on performance evaluation from the point of view of one of the stakeholders, and from here the researcher showed the importance of this study by using an integrated evaluation model that includes all parties with interest, where the light in this study was highlighted on the dimensions Different performance related to stakeholders and these dimensions are derived from the dimensions of the balanced scorecard, and include (the socio-economic dimension, after entrepreneurs, after business support operations, and the last dimension is after learning).
- A study of (Zebda and Abu Eida, 2016) aimed to identify the extent to which a balanced scorecard is used in assessing the performance of banks operating in Palestine, and the study adopted the descriptive analytical approach, and the questionnaire was used as a data collection tool as it was distributed to employees of bank departments operating in Tulkarm Governorate as a study sample. The study reached the most important results: that the departments of banks operating in Palestine and those working in them use the balanced scorecard as a tool for their daily operations, but without interfering in setting standards or procedures and policies by employees, as this issue was limited to only the higher departments of these banks, and reached The study also indicates the existence of obstacles to the use of this card in assessing performance, as its use makes it imperative for banks to provide the necessary information, monitor budgets, and provide specialized teams to set standards and monitor their use.
- A study of (Al-Mobaideen et al., 2016) aimed at identifying the effect of applying a balanced scorecard on maximizing profitability in Jordanian telecom companies, and the study adopted the descriptive analytical approach, and the questionnaire was used as a tool to collect data from employees and workers in the company. The study reached the most important results, there is an effect of the dimensions of the balanced scorecard combined at the level of maximizing profitability in Jordanian telecom companies, as it showed the presence of statistically significant differences for the effect of the application of the balanced scorecard on maximizing profitability due to demographic variables.
- A study of (Al-Farra et al., 2016) that this study aimed to measure the performance of public sector institutions in Gaza Strip by using a balanced scorecard, and the study adopted the descriptive analytical approach, and the questionnaire was used as a tool to collect data from senior category employees in Palestinian ministries in Gaza Strip. The study reached the most important results: There is a positive effect of applying the balanced scorecard to the performance of public institutions in Gaza Strip. The financial, although it was noticed that the effect of public satisfaction on the performance of public institutions was weak, but all the dimensions that make up the balanced scorecard lead to improved performance, which in turn leads to public satisfaction.

- A study of (Helles and Obaid, 2016) aimed to identify the extent of the application of the Balanced Scorecard as a tool to evaluate the performance of the Gaza Governorate Electricity Distribution Company, and the study relied on the descriptive analytical approach, and the questionnaire was used as a tool to collect data from the Electricity Distribution Company employees in Gaza governorates in all its branches. The study reached the most important results: There is a possibility to apply the balanced scorecard in its various dimensions to varying degrees, but after learning and growth had a negative impact, and that the company applies financial performance measures that are relied upon as they relate to the company strategy, and also applies non-financial measures that can be classified within dimensions balanced Scorecard.
- A study of (Abdel Hamid and Mansour, 2015) aimed to identify the nature and philosophy of the balanced scorecard and the motivations for interest in it and its role in evaluating the performance of the National Pension Fund in Khartoum, and the study relied on the descriptive analytical approach, where the interview and observation were used as a tool to collect preliminary data. The study reached the most important results: The level of performance of services provided by the National Pension Fund has been constantly improving throughout the study period, and the balanced scorecard provides a set of indicators that can be benchmarked against other organizations working in the same field.
- A study of (Al-Hanini and Ziadat, 2014) aimed to evaluate the official Jordanian universities using the Balanced Scorecard, and to show the extent to which the official universities meet the four dimensions of the Balanced Scorecard (financial, clients, students, internal processes, learning and growth). The questionnaire was used as a data collection tool, as it was distributed to administrative and academic staff in public universities in Jordan. The study reached the most important results, that the employees in the official Jordanian universities are aware of the importance of using the balanced performance measurement card in evaluating the universities' performance, and that these universities meet the requirements of the four dimensions of the balanced balanced performance card, except for universities' achievement of profits in relation to the financial dimension, and with regard to monitoring the graduates' status with respect to For the clients (students) dimension and what relates to preparing the necessary training programs to prepare students for the labor market and finding suitable job opportunities for their students upon graduation in relation to the distance of learning and growth.
- A study of (Abu Sharkh, 2012) aimed to identify the extent to which the Balanced Scorecard can be used as a tool for evaluating the performance of the Islamic University of Gaza from the viewpoint of university employees, the study adopted the descriptive analytical approach, and the questionnaire was used as a tool to collect data from members of the Islamic University Council and unit managers Administrative and academic at the university. The study reached the most important results: The Islamic University is working to keep pace with the scientific development through developing academic programs and making sure to create new programs according to scientific requirements, which enables them to apply a balanced performance measurement card, as it was noted that the cost of the academic hour at the university is reflected in the level of Academic and administrative services that are provided to students far exceed the value of the price of hours for students in different colleges, and that the university is keen to develop its role and highlight its reputation and efficiency among other Arab and international universities, and works to develop the relationship with graduates and follow-up a Dallm but that some of the difficulties facing because of the poor economic situation, which prevents the possibility of absorbing graduates in the labor market.
- A study of (BAKKALI et al., 2014) aimed at presenting a proposal to develop a strategic tool to improve the performance of business incubators using a balanced scorecard, as this tool enables business incubators to better measure their performance and thus their ability to be managed better, and for the purpose of verifying the appropriateness of a balanced scorecard In measuring the performance of business incubators, 5 business incubators were selected to test the implementation of the balanced scorecard, as each of these incubators experimented with the implementation of the balanced scorecard from October 2010 to January 2012, and during the application period, interviews were made with the managers and employees of incubators and projects Pain Incubation, with the aim of studying the work of incubators, knowing the main challenges related to measuring the performance and management of incubators, and drawing a conclusion regarding the use of the balanced scorecard. The study reached the most important results, that the balanced scorecard is appropriate for the nature of business incubators and it enables it to measure its performance and control it efficiently and effectively.
- A study of (Vanderstraeten et al., 2012) that aimed mainly at studying the subject of measuring the performance of business incubators in Belgium, as it relied on the analysis of previous studies and on the descriptive method of data collection (interviews and focus groups) with targeted business incubator managers and external experts. The study reached the most important results, that most incubators use limited measures to evaluate performance, also the current measures do not take into account short, medium and long results, and do not address the organization's strategy, goals and how to achieve them, in addition to that there is no link between measuring incubator performance and its impact on Incubator staff. To cover

this shortcoming, the researchers suggested employing the strategic map and balanced scorecard and applying it to non-profit business incubators.

- A study of (Hemati & Mardani, 2012) aimed at designing a performance appraisal model from the perspective of a balanced scorecard with the aim of improving the performance of the Technology and Science Park in Semnan in Iran, where the study community consisted of experts and managers of Simnan Science and Technology Park, and the study used a questionnaire and interview to collect data from Study community. The study reached the most important results, that the efficiency of financial performance was 13.4%, and the efficiency of the internal operations of the Simnan Park of Technology and Science was 7.9%, and the efficiency after customers was 21.3%, and the efficiency after education and growth was 37.4%, and after internal operations was the lowest percentage among the other dimensions and it was justified. The study indicates that the Simnan Park was newly established, and the study recommended that the management of the Simnan Park of Science and Technology should prepare programs that take into account the objectives of the balanced scorecard.
- A study of (Lujambio, 2004) aimed mainly at studying administrative practices in business incubators in the state of Florida through the Balanced Scorecard, and studying the extent to which the Balanced Scorecard can be applied as a tool to manage business incubators, and given the different types of business incubators in the region, it has been started to classify Incubators and assessing their needs and then determining how the balanced scorecard approach can be applied to them. The study used the descriptive method in collecting data through its reliance on interviews with business incubator employees. The study reached the most important results, that there are several benefits to applying the balanced scorecard in business incubators, including coordinating its efforts in implementing the strategy, supporting innovation, improving relationships with major external parties, developing the competitiveness of business incubators and improving the performance of workers in incubators, which supports the incubator's sustainability. In the long term, just as this study was applied from the perspective of small incubators, the researcher also sees the possibility of applying it to incubators, regardless of the degree of administrative complexity.

#### **Comment on Previous Studies:**

The researchers reviewed a number of previous studies that dealt with the balanced scorecard in measuring and evaluating the performance of different organizations. The following are the aspects of benefiting from the previous studies, aspects of agreement and differences in them.

- In studies related to the balanced scorecard, researchers concerned that most studies are applied to service or non-profit environments to be similar to the current environment of the study, so that they are more significant and are more beneficial in this study.
- This study came to cover this research gap by studying the role of the balanced performance measurement card in improving the performance of business incubators, and as far as researchers know this study is one of the first Arab and Palestinian studies linking the balanced performance card and the performance of business incubators.

#### **Theoretical Framework**

##### **Balanced Scorecard**

The balanced scorecard is one of the modern methods in evaluating the performance of the institution, and it allows multiple aspects of performance evaluation so that the institution can review its work with a holistic view in order to achieve its strategic goals.

In view of the developments witnessed in recent decades in the industrial and service fields, this has required a similar development in administrative thought, and accordingly researchers and administrative thought leaders have increased their interests to invest and quote applications and content of strategic thought to meet the need of management to stabilize future conditions and develop strategic plans that lead to the success of the organization, relying on an understanding. And the management of the requirements of the surrounding variables of the environment elements, including its strengths and weaknesses, opportunities and risks, and from here the idea of adopting more than one administrative approach was achieved that achieves balance in measuring performance taking into consideration many considerations such as metrics a Finance and non-financial (Idris and Al-Ghalabi, 2009, P: 13).

So we will address the balanced performance card in terms of its concept and origin, the reasons for its emergence, the stages of its development and its main functions, in addition to that its dimensions will be discussed in detail and the causal relationship that links these dimensions, and the methodological steps for their application within the institutions.

##### **The Origin and Concept of the Balanced Scorecard**

The idea of a balanced scorecard dates back to 1987 when it appeared in the book "Johnson and Kaplan" titled "Relevant", and this entry appeared as a main trend to face the criticisms leveled against the traditional budget and performance evaluation, and the need to develop a budget methodology through cost-based management, and other criticism. It is the response of a balanced performance measurement approach to using other elements

to measure activities in addition to financial measures, because accounting systems provide historical information that does not enable management to make a sound decision (Muhammad, 2007, P: 520).

The Balanced Scorecard was presented for the first time in 1992 by researchers “Robert Kaplan and David Norton” in the Harvard Business Review, where they conducted a study in 1990 and lasted for a full year on twelve companies to discover new ways to measure performance, and the study reached That financial measures are no longer effective for financial institutions, and their dependence on them only negatively affects the creation of value, and the researchers finally presented a new tool for performance evaluation which is a balanced performance card, and this tool has spread widely and many companies have adopted it as a tool to measure performance, which Harvard University considered Recently one of the most influential ideas Prevalence and spread in the twentieth century (Paul R. Niven, 2003, p. 14).

Kaplan and Norton have defined the Balanced Scorecard as "a set of financial and non-financial measures that provide senior management with a clear, comprehensive and rapid picture of the organization's performance" (Kaplan & Norton, 1992, p. 71). Subsequently, in 1998, Kaplan and Atkinson defined the Balanced Scorecard as a tool by which the company's mission and strategies are translated into goals and measures based on four pillars or four basic dimensions: financial performance, customer satisfaction, operational performance efficiency, and the opportunities that the company provides to its employees For learning and growth), and thus competition among companies becomes based on the available spirit of initiative and the ability to creativity and innovation more than on the basis of its fixed and tangible assets, as it is defined as a concept that helps translate strategy into actual action, and it starts from See the organizer It defines the critical factors for success and organizes measures that help set a goal and measures performance in critical areas for strategies (Al-Mobaideen et al., 2016, P: 852).

From the above, the researchers conclude that the balanced scorecard is an integrated strategic management system, it is based on the organization's strategy, which helps it to evaluate its performance according to its vision and strategic goals, it provides feedback to managers to help them continuously evaluate all internal and external aspects of the organization, enabling them to implement the organization's strategy and achieve its goals successfully.

#### **Reasons for the Appearance of the Balanced Scorecard:**

Due to the lack of development of traditional financial control methods since 1925, the need arose to develop sophisticated performance measures to address the shortcomings in traditional financial control systems, which focus on the role of oversight in order to ensure the efficiency of the organization's performance (Obaid, 2014, P: 17). Increasing criticism has been directed at financial measures recently, as these criticisms focused on the historical nature of these measures, which reflect the actions of the establishment in the past while not reflecting its performance in the future. This is in addition to the financial performance measures that do not provide the information that the administration needs for internal decision-making and control purposes, and it also ignores some important aspects such as customer satisfaction, quality level, competitors' behavior and efficiency of operations Internal and the possibility of developing them to meet the needs and changing circumstances of the facility and the development and motivation of employees, and these criticisms confirm that financial measures are an inappropriate tool for evaluation and decision-making purposes, and to overcome this problem, the need for strategic performance measures appeared to avoid previous shortcomings (Abu Jazar, 2012, P: 27) (Abu Madi, 2015, P: 83). And because the business environment inside and outside the organizations was exposed to a set of variables that affected the various aspects of their performance, which called on the organizations to move towards implementing a balanced performance measurement card. The most prominent of these variables are the following (Thabet, 2016, P: 19), (Obaid, 2014, P: 18):

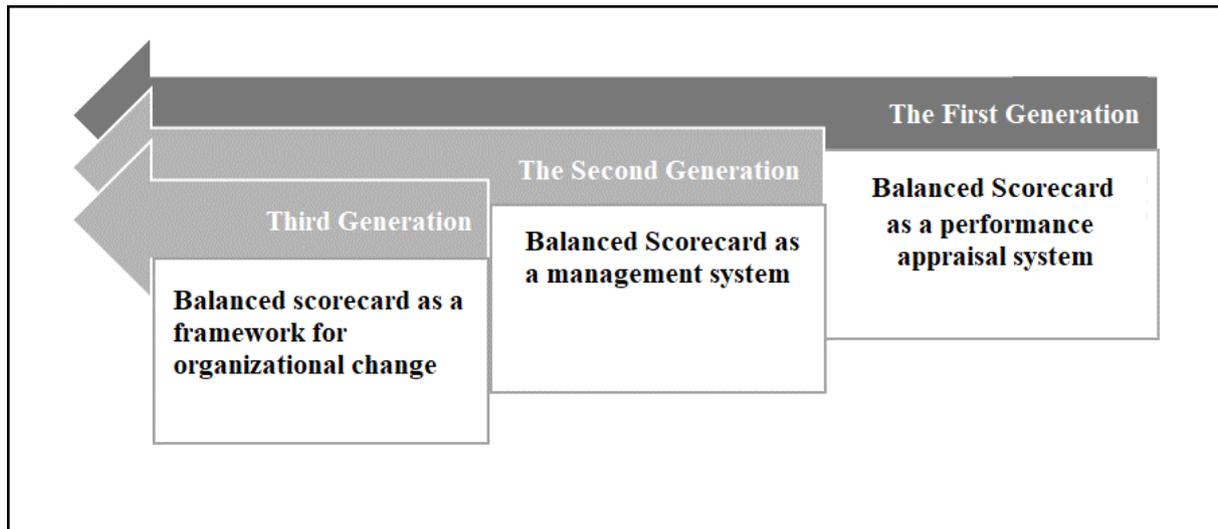
1. Increased intensity of competition at the local and international levels on the impact of the emergence of international economic blocs and the integration of business enterprises into large entities, the effective implementation of the GATT, and the removal of customs barriers and restrictions.
2. The emergence of a technological revolution in the field of production and information systems that resulted in the use of computers in various aspects of activities in the organization starting from the design stage of the product and through the stage of planning for needs, then the implementation phase and application of flexible manufacturing systems, automatic storage and retrieval systems, then control phase in addition to using database methods in Operation of internal and external data and providing management with the information necessary to make decisions quickly and accurately.
3. Radical changes and transformations have appeared in the goals of business organizations to maintain their survival amid the conditions of intense competition, as their primary goal has become customer service and retention, and interest has begun to analyze customer profitability, in addition to continuous interest in continuous improvement in quality, the provision of diverse and innovative products, and rapid response to customer requests With the challenges of reducing costs and prices.
4. Radical changes in the system and philosophy of management and the approaches to decision-making and production methods that result in the application of strategic management, and the emergence of a philosophy of disciplined timing in inventory and production and a flexible production system and overall

quality and shifting interest in the product from a focus on the production stage to focus on each stage of the product life cycle, and a shift Attention to quality control to pursue a policy of continuous improvement and the use of a targeted cost method and a value chain analysis method, all of which have resulted in competitive advantages.

5. Focusing attention to traditional measures of performance appraisal on results in the short term, despite the fact that most administrative decisions have a long-term impact, especially investment and asset acquisition decisions and those related to development and improvement programs, which leads decision makers to improve performance in the short term and work to postpone or move away from Take decisions related to improvements and development with a long-term strategic dimension such as investing in training programs, research and development work, and introducing new products that bring the facility a high return in the long term.

#### Balanced Scorecard Developments:

Since the introduction of the Balanced Scorecard in the early 1990s, it has undergone many improvements both by organization managers, consultants, and business experts. The following figure shows the evolution of the balanced scorecard:



**Figure 1:** The evolution of the Balanced Scorecard

**Source:** (Morisawa, 2002, p. 4)

It is evident from the figure that the balanced scorecard has passed through three generations as follows:

**The First Generation 1992:** The balanced scorecard was described from the beginning of its appearance as a matrix with four perspectives to measure performance (clients, internal processes, growth and learning, and financial perspective) where performance is measured within these four perspectives, where it was suggested to link the vision and goals of the organization to the card perspectives, which came to help In testing and using measurements that encourage balance of performance in different measurements, this stage defined the card and considered it as a system for measuring and developing performance, where indicators are given to the four perspectives based on the vision and goals set, and these indicators change with the change of the strategic vision, and these are distinguished Thus the stage (Idris and Al-Ghalabi, 2009, P: 148), (Plaske, 2012, P: 20); (Obaid, 2014, P: 20):

- Give the general picture of the card.
- Consider the card as a tool for measuring and developing performance only.
- Divide the strategy into four axes.
- Linking strategic direction to daily practices.

**The Second Generation 1996:** The institutions that applied the first generation of the balanced scorecard faced a set of difficulties in the process of measuring performance and its reasons are due to the following matters:

- The initial definition of the balanced scorecard was vague and unclear which led to multiple interpretations (Cobbold & Lawrie, 2002, p. 2).
- How to choose the appropriate measurements for these perspectives from one side, as well as approve the set of appropriate measures that fall under the framework of any of the balanced scorecard perspectives (Idris and Al-Ghalabi, 2009, P: 146).
- Considering it a tool for developing performance, not driving performance, and therefore neglecting a large part of the organization (Idris and Al-Ghalabi, 2009, P: 146).

- Ambiguity of the causal relationship in the balanced scorecard where the causal relationship was presented by clarifying the links between the axes without providing logical justifications for these links, which was later addressed in the strategic maps (Fadl, 2015, P: 36).

As a result of these criticisms directed against her, many improvements appeared to her that made her more clear and focused, and the features of the second generation were defined in three characteristics (Fadl, 2015, P: 37-38):

1. Substituting the strategic objectives goal replaces the descriptive approach as a basis for choosing the appropriate measures. The owners of the balanced scorecard thought in principle to suggest the descriptive approach to choosing the appropriate measures, for example to succeed financially, how do we appear in front of shareholders? How do customers see us? What should we excel? Is it possible to continue improving and creating value, after a period of time has become clear that this approach represents a clear weakness in choosing the appropriate measures.
2. Using strategic linking models or strategic maps: Kaplan and Norton presented the concept of causation as one of the basic concepts on which balanced performance is based by linking the four dimensions of the measures, and suggested that the causal relationship should be between the measures of the causes of performance that reflect future and outcome measures that The historical metrics, in order to justify the rationale of the causal relationship between the metrics, presented the concept of strategic link models, which were later called strategic maps.
3. Designing software reports for the balanced performance card: The process of formulating and operating balanced performance measures requires an information technology infrastructure to use the software reporting systems to advance the elements of the strategic performance management information system and then automatically link the system with the information flow paths, from top to bottom, such as information related to strategic goals Or desired outcomes and target values, or from bottom to top, such as measurement data, daily reports, surveys and opinion polls, which helps to quickly diagnose problems that can occur and provide The proper treatment of her.

**2000:** The third generation of the balanced scorecard includes the important elements that are not found in the second and first generation, and these elements are (Obaid, 2014, P: 22):

- Correlation and flow in the strategic objective chains until the financial performance goals are clearly shown.
- Exclude initiatives that are not related to shaping strategic flow in the strategic map.
- When implementing strategic planning in an appropriate manner, we reach appropriate and useful performance indicators for strategic follow-up and administrative control in the organization.

The third generation models have contributed to enhancing the accuracy of using many of the characteristics and mechanisms mentioned in the second generation in order to be given a practical formula that is more related to the strategic aspects of performance. This generation of the card is characterized by the following (Plaske, 2012, P: 23):

- It is simpler and less complicated than the first generation.
- It is considered as a framework for organizational change because it outlines the steps for organizational change through change strategically.
- The causal relationship between its axes is clearer than in the second generation.
- Shows the trend clearly so that individuals can reach the desired vision.
- What is noticed on this last model of the third generation is that the general form has not changed, but rather remained as in the second generation, but its philosophy and method of work have changed and become more accurate and comprehensive.

#### **Balanced Scorecard Dimensions:**

The main dimensions that are contained in the balanced scorecard are four (financial dimension, after clients, after internal operations, and after learning and growth). Each of these dimensions includes measures ranging from 16-20 measures. Institutions and companies can add other measures as recommended by them. Both Kaplan & Norton are commensurate with the nature of their work or the deletion of existing standards while maintaining the general framework of the card (Qantas and Ghallab, 2017, P: 171). Here is an explanation of these dimensions:

1. **The Financial Dimension:** The financial performance measures reflect the short-term goals of the organization, and indicate the extent of its contribution to the implementation of the strategy, and in the continuous improvement of its goals and activities from the financial point of view, by identifying aspects of the financial position of the organization by relying on several measures, and evaluation of performance here is done in comparison with the performance results Finance for competing organizations, and with historical standards and measurements for the organization itself and financial metrics play a dual role: it determines the expected financial performance of the strategy; and it matches the goals with goals and metrics in all other dimensions of the card, and the goals and objectives In the other dimensions of the card, it must be linked to achieving one or more goals in the financial perspective, and the adopted financial

standards differ according to the different stages that the organization goes through, and therefore it can be said that the financial axis is the axis that gives the organization a clear picture of the success of its strategy, and will it remain There are changes in it or amendments will be made, i.e., based on the measurement and evaluation of the financial axis, decisions of change or stability can be made (Meziani and Blaskeh, 2013, P: 248). Performance measures in this axis are represented by return on investment, rate of increase in revenue, economic value added, cost of products, profitability, cash flow, and is used to measure that financial ratios and different financial numbers, as well as some financial numbers may be important at some time such as cash flow at times Hardness, as for non-profit companies, the matter may differ but in the end it must maintain its continuity in its activities by maintaining sufficient resources (Obaid, 2014, P: 26).

2. **The Clients Dimension:** This dimension is concerned with achieving the highest degree of customer satisfaction, as the degree of satisfaction affects the percentage of obtaining new customers and the ability to maintain existing customers from the organization's market share, and the organization can, through this dimension, get the answer to how That customers view (Thabet, 2016, P: 24). This dimension is concerned with assessing the results of institutional performance from the clients' perspective and their satisfaction with the organization's dealings with them, and it raises a set of questions about: How do clients see us? Have we succeeded in providing better services than competitors? Do we expect them to continue dealing with the organization? This axis describes the ways in which value will be created for customers, how the customer demand will be satisfied with this value, and what the reason will make the customer ready to pay for it, and this dimension includes many basic measures such as: customer satisfaction, loyalty, retention of existing customers, and acquisition New clients, customer profitability, and enterprise market share in targeted marketing areas (Abdullah, 2015, P: 27).
3. **Internal Operations Dimension:** Internal processes constitute the cornerstone in the formation of the ability of administrative and competitive business organizations. Within the framework of the internal operations dimension, the totality of these operations and their details are embodied in the ability and ability of the organization to perform, accomplish and achieve goals (Fadl, 2015, P: 44). However, it is assumed that internal operations are not perceived as being technical and technological productive activities in addition to marketing activities, but rather more, and the internal operations dimension is meant as all vital internal activities and activities that distinguish the organization from other organizations through which the needs of clients, goals and objectives are met. Owners (Al-Ghalbi and Idris, 2009, P: 501). This dimension focuses on the important internal operational factors and procedures that enable the organization to distinguish and consequently lead to achieving the desires of clients expected from it efficiently and effectively, and also to achieve satisfactory financial results satisfactory to the shareholders, and also includes in this aspect inventions and innovations that lead to the introduction of new products and services that achieve satisfaction New and existing customers (Thabet, 2016, P: 27).

In order to determine the metrics that correspond to the perspective of internal operations Kaplan & Norton proposes the use of clusters that collect the similar value in an organization's operations. Customer (by expanding and deepening relationships), innovation (providing new products and services), and organizational and social relationships (by establishing good relationships with external stakeholders) (Al-Hadrawi and Al-Zuhairi, 2013, P: 126).

4. **Education And Growth Dimension:** This dimension is the fourth dimension in the balanced performance card, and it focuses on the internal capabilities and skills that must be developed to achieve the goals of the organization in the long term (Obaid, 2014, P: 29), and this dimension answers the question posed by Kaplan and Norton, which is how Can we continue to improve and create value? If the customer's standards and the internal process metrics are placed in the balanced performance card, then the most important goals that enable organizations to compete successfully through the growth and education dimension can be identified, and the institution's ability to innovate, improve, and educate directly affects the value of the organization, and through the institution's ability to Introduce a new product, or provide a new service, and create value for customers that the institution can penetrate new markets and increase its revenues, and define the infrastructure that the institution must establish to create the basis for long-term growth and contribute to setting ambitious goals that came from the three dimensions Ri (Abu Madi, 2015, P: 154). This aspect identifies the capabilities in which the organization must grow in order to achieve high-level internal processes that create value for customers and shareholders. The learning and growth aspect of organizations emphasizes three capabilities: (1) the employee's capabilities are measured using the employee's understanding and levels of skills and a survey of employee satisfaction and turnover rates. (2) The capabilities of the information system measured by a percentage of the first grade employees. (3) Motivation and Rewards: It is measured by the number of suggestions of each employee and the rate at which proposals are applied (Al-Mughrabi, 2008, P: 8). Kaplan & Norton holds that there are three determinants of growth and education (Helles and Obaid, 2016, P: 8):
  - Competencies of working individuals: represented in strategic skills, levels of training and their potential.

- Technological infrastructure: It is the technology used in the strategy, the strategic database, programs, patents, and copyrights.
- Pivotal actions: the decision cycle, defining responsibilities, motivation and teamwork.

All these determinants are considered important indicators of the institution's ability to grow and learn to face competition, as we find that conservative institutions in their culture that do not accept change find themselves lagging in competition compared to their pioneering counterparts that are more open to change processes.

This dimension seeks to answer two basic questions (Obaid, 2014, P: 29):

- Does the institution have the ability to learn and excel?
- How does the organization strengthen the capacity for continuous change and improvement?

And answering these two questions, leads individuals to the continuous development and improvement necessary for survival.

The researchers note that these dimensions are the basic dimensions of the balanced scorecard and are specialized for profit organizations, but in the case of non-profit organizations such as government and private organizations, the application of the balanced scorecard in its basic form may not be commensurate with the nature of their work, so these organizations can modify or adapt these dimensions or increase them with It is compatible with the nature of its work.

Each of the four dimensions of the balanced scorecard includes four axes, and these axes are as follows (Al-Mughrabi, 2008, P: 9), (Qantas and Ghallab, 2017, P: 172), (Meziani and Blaskeh, 2013, P: 253):

- **Objectives:** The results are to be achieved, and the goals are generally distributed on the dimensions of the balanced scorecard and bear the same strategic importance and must be specific, measurable, achievable, reasonable and time-bound to achieve them, such as increasing the percentage of customer satisfaction with the service provided by 10% at the end of the current year.
- **Measurements or Indicators:** represents the aspect that determines the status of the goal to be achieved by comparing it with a predetermined value such as the customer satisfaction index "field survey".
- **The Criterion:** a specific amount, according to which a measure is made to determine the amount of negative or positive deviation from the goal to be achieved.
- **Initiatives:** The operational projects that need to be implemented to achieve the goals, such as opening new branches and expanding customer services.

#### **The Relationship between the Dimensions of the Balanced Scorecard:**

The four dimensions of the balanced scorecard are related to a series of causal relationships. The outputs of one of the dimensions will be an introduction to the next dimension and the developments that take place in any of these dimensions lead to development in the other dimensions. For example, in the case of training employees and increasing their skills, this will improve internal processes through Its knowledge of the products, the quality of the process, and the quality of the product that will be sold, this leads to improved after-sales services and leads to improved customer satisfaction and assurance, which in turn reflects on financial improvement through achieving profits (Al-Nuaimi and Suleiman, 2010, P: 120).

There can also be a causal relationship within the same dimension, for example, satisfying the desires of the customers leads to their fulfillment in return to obtain new customers, and this all leads to an increase in the market share and from it achieving a cost-effective for the institution, and from this causal relationship, what is known as strategic maps that are defined as: A form that maps or identifies processes that convert intangible assets into tangible assets via a series of relationships (Plaske, 2012, P: 37).

Kaplan & Notron has assumed a series of causal relationships as follows: Growth and learning metrics are an engine of internal operating metrics and lead to improved production processes, and thus lead to customer satisfaction that are also engines of financial metrics, and by identifying causal relationships between areas of performance metrics Balanced, the financial goal, such as increasing the return on invested capital, is translated into operational factors that lead to achieving this goal. By assessing the factors that affect financial performance in each of the four aspects of the balanced performance scale, appropriate performance measures are identified to Qiq strategic objectives. (Fadl, 2015, P: 48).

It is clear from the causal relationships in the balanced performance scale that the four sides interact and complement each other, and that the financial goals (improving the return on invested capital) for example within the financial axis require expansion in sales to existing customers, and that this expansion depends on the extent of loyalty of these customers within the axis Clients that are expected to have a significant impact on the return on invested capital, and assuming that there are two main variables that play a major role in obtaining customer loyalty are timely delivery and high quality, so improving these two variables will lead to an increase in Customer loyalty, which leads to financial improvement, and to improve the two mentioned variables (delivery time and quality), the operating cycle time must be short, and internal processes are characterized by high quality (within the axis of internal operational processes), and the organization can reduce the time period of the operational process through training Education of employees and improving their skills (within the axis of education and growth), therefore, the selection of strategic goals for the side of internal operations must take

place in the light of the goals of clients and shareholders, and also setting goals in the aspect of growth and education must lead to the development and improvement of Duff in the other three aspects (Fadl, 2015, P: 48).

#### **The Main Functions of the Balanced Scorecard:**

The balanced performance measurement approach as a strategic management tool contributes to many jobs in contemporary organizations, among them (Al-Mughrabi, 2008, P: 8):

##### **1. Clarify And Translate The Organization's Vision And Strategy:**

Where the organization's strategy is translated into goals and the market and the customer sector that the organization will serve are determined, in order for these goals to be achieved, as the organization defines the goals and measurements of each of the internal processes, learning, development, customers, and financial success, as it defines in each aspect what is required to be done specially.

##### **2. Connecting And Linking Strategic Goals And Applied Measurements:**

All employees must be informed of the main goals that must be implemented in order for the strategy to succeed, which requires the delivery and linking of the strategic goals and different measurements, so rapid delivery to clients (for example) can be translated into the goals of reducing preparation times or the speed of delivery of requests from the process to the next scientific process, facilitating the Employees understand and understand the role expected of them to play in order to harmonize their sub-goals with the strategic goal of the organization.

##### **3. Planning, Setting Goals And Arranging Strategic Initiatives:**

The best effect of measuring balanced performance is shown when it is employed to bring about organizational change, and therefore the CEO must set goals for balanced performance performance in its four aspects, and through the causal relationships in the card, the potentials to be achieved translate into financial performance. The cost of the order or the shortest time to reach the market or the capabilities of better workers.

#### **Methodological Steps for Applying the Balanced Scorecard**

The writers and researchers have expressed many opinions on the steps necessary to design and implement the card, but most of them agree that the arrangement that needs to be taken, and the time allocated to each step are adapted according to the characteristics and conditions of each institution separately (Kouashi, 2010, P: 198).

##### **The First Step: Defining the Strategic Vision and Formulating the Message:**

The vision reflects the aspirations of the institution and its perceptions of what it will be in the distant future, and it helps in the formulation of the message, the latter appears in the form of a written document, indicating the primary purpose for which the institution found for it or its core mission, and the justification for its existence and continuity, and helps both vision and mission In formulating the Foundation's strategic goals (Ghamazi and Cauchy, 2016, P: 48).

##### **The Second Step: Defining Strategies and Building General Strategic Goals:**

The organization's vision and mission are expressed by setting the organization's strategic goals and defining the strategies that drive to achieve these goals (Abu Madi, 2015, P: 168)

##### **Step Three: Determine The Ruling Success Factors Or Critical Elements Of Success:**

This step means moving from the described strategies to discussing what we need for the success of the strategic vision, so that the institution determines: what are the factors that most affect success within each axis of the balanced scorecard.

It depends on these factors in drawing the strategic map, which is a logical communication tool linking the various strategies of the institution with its operations and the systems that help in achieving those strategies, and its importance lies in providing a clear line for workers at different organizational levels in the institution (Ghamazi and Cauchy, 2016, P: 49).

##### **Step 4: Defining Indicators:**

After determining the critical success factors, they are expressed quantitatively by measuring them, and this is done by choosing the appropriate indicator that accurately measures the success factor to be evaluated, given that the indicator's role is to record the development of any success factor, and for these indicators to fulfill their role effectively It should be derived from the strategic goals of the institution, where each strategic goal is expressed in an indicator or set of indicators within each dimension of the balanced scorecard (Onis, 2016, P: 47).

##### **Step Five: Defining And Developing Business Plans:**

The Corporation's management must prepare work plans, i.e. outline activities and actions to be undertaken in pursuit of the goals and strategic vision, including setting annual goals and allocating resources; setting responsibilities and tools and strengthening programs, selecting individuals responsible for completing the business plan and determining the time required for implementation (Ghamazi and Cauchy, 2016, P: 50).

##### **Step Six: Monitoring and Evaluating the Balanced Scorecard**

To ensure the integrity of the implementation of the Balanced Scorecard, it must be continuously monitored to ensure that it accomplishes the intended function as a dynamic tool for strategic management, and it is necessary to use it in the daily operations of the organization and at the level of all administrative levels in the organization and this is done by following the prepared measures at all administrative levels and care To resort to it continuously in the daily operations of the administration, therefore the process of recording balanced

performance measurement scores must be part of the daily work of the institution (Ghamazi and Cauchy, 2016, P: 48).

### Second: Business Incubators

Business incubators are institutions established to support and develop startups by providing these companies with a set of support and services resources for a limited period so that they can survive, continue, grow and reduce the risks and potential for failure of companies at the beginning of their establishment. From this, business incubators are seen as an integrated development project it contributes to achieving economic and social goals.

#### Business Incubator Concept:

The word incubator is inspired by the word cuddling, which means protection, support and care, especially when used in the custody of the young, which comes as a necessary life necessity for the survival and development of the human baby, whether by his parents or others, and thus the concept of incubators in the field of business projects is close to the custody of the little human being, as well as That the newborn needs those who cuddle him because he is unable to meet his needs alone and achieve his desires and directions, as is the case for small projects and new entrants to the labor market, they need those who embrace them and support them in order to be able to make their way more efficiently and efficiently, and also can look at incubators projects from Jean It is similar to the idea of nurseries where small plants are grown until they are able to grow and then transferred to large farms, and this is the case of the business nursery (Al-Senussi and Al-Duwaibi, 2003, P: 13).

Business incubators are an integrated system that deals with each project in the beginning as if it is a newborn that needs excellent care and comprehensive attention to protect it from the risks surrounding it and to provide it with a continuity card, and gradually pushes it to become strong and able to grow and rely on itself and equipped with the ingredients for continuity and success (Al-Shukri, 2012, P: 4).

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#### Business Incubators in Palestine:

The Palestinian experience in establishing business incubators and developing them is the same as the recent Arab experience, and Palestinian incubators have been established mostly to achieve development goals, which are contributing to the revitalization and development of the local economy, the promotion of technology transfer, encouraging the establishment of small and new businesses for young entrepreneurs, and contributing to reducing unemployment rates by creating New job opportunities for unemployed youth and university graduates. The Palestinian experience in business incubators was launched in 2004 in the West Bank with the establishment of the Palestinian Information Technology Incubator "Pikti" and was followed by the establishment of the business and technology incubator in the mosque Islamic Gaza in 2006 (Al-Shukri, 2012, P: 7). The following table reviews the most important incubators operating in Palestine:

**Table 1:** Business incubators in Palestine

#	Incubator	Year Founded	Workplace
1.	Palestinian Information and Communications Technology Incubator - Picti	2004	West Bank and Gaza Strip
2.	Business and Technology Incubator - Islamic University	2006	Gaza Strip
3.	Business Women Forum - Business Development Center (BW)	2006	West Bank
4.	PPU Business Incubator	2008	West Bank
5.	Technological Incubator - An-Najah National University	2011	West Bank
6.	Technological Incubator at the University College of Applied Sciences (UCAS)	2011	Gaza Strip
7.	Gaza Sky Geeks	2011	Gaza Strip
8.	Leaders/ FastForwar	2013	West Bank
9.	Arabreneur	2013	West Bank
10.	Made in Palestine" business incubator - Al Nayzak Foundation	2013	West Bank
11.	Bethlehem Business Incubator (BBI)	2016	West Bank
12.	Business Incubation Center - Hebron Municipality	2016	West Bank
13.	The business incubator of the Hebron Chamber of Commerce and Industry	2016	West Bank

**Source:** Prepared by researchers for viewing (Abu Hashhash, 2016), (Barhoum, 2014).

All Palestinian business incubators have been established with funding from the World Bank and the European Union, whether through the Info Dev program such as the Palestinian Incubator Incubator and the Business and Technology Incubator at the Islamic University, or through the QIF Program such as the Incubator of An-Najah

University and the Palestine Polytechnic University Incubator. Domestic and international Microsoft, Intel Google, USAID, PALTRADE, SPARK (Al-Shukri, 2012, P: 9).

### Study Methodology

The study methodology and procedures are considered a main axis through which the applied side of the study is accomplished, and through it the data required to conduct the statistical analysis to arrive at the results that are interpreted in the light of the study literature related to the subject of the study, and thus achieve the goals that it seeks to achieve.

#### Study Approach:

In order to achieve the objectives of the study, the researchers used the descriptive analytical approach through which it tries to describe the phenomenon under study, and to analyze its data, the relationship between its components and the opinions presented about it and the processes involved and the effects that it causes.

(Al-Hamdani, 2006, P: 100) defines the descriptive analytical approach as "the approach that seeks to describe contemporary phenomena or events, or the current, it is a form of analysis and structured interpretation to describe a phenomenon or problem, and provides data on specific characteristics in reality, and requires knowledge of participants In the study and phenomena that we study and the times that we use to collect data.

#### The researchers used two primary sources of information:

1. **Secondary Sources:** Where the researchers turned to address the theoretical framework of the study to secondary data sources, which are represented in relevant Arab and foreign books and references, periodicals, articles and reports, and previous research and studies that dealt with the subject of study, research and reading in various internet sites.
2. **Primary Sources:** To address the analytical aspects of the subject of the study, the researchers resorted to collecting primary data through the questionnaire as a study tool, specially designed for this purpose.

#### Study Population and Sample:

The study population is defined as all the vocabulary of the phenomenon that the researcher studies, Based on the study problem and its goals, the target community consists of all employees working in business incubators in Gaza Strip and incubators experts and consultants, as their total number reached "62", according to the data that researchers collected from the incubators.

The comprehensive "survey" survey method was used for all members of the study community, as 55 questionnaires were returned, 88.70%.

**Study Tool:** A questionnaire has been prepared on "the reality of using the balanced scorecard in business incubators in Gaza Strip", as it consists of two main sections:

**The first section:** It is the personal data of the respondents (gender, age, educational qualification, nature of work in the incubator, years of work experience).

**The second section:** It is the dimensions of the balanced scorecard, and it consists of 36 paragraphs, divided into 4 areas:

**First:** the societal development dimension, and it consists of (10) paragraphs.

**Second:** Entrepreneurial Dimension, and it consists of (9) paragraphs.

**Third:** The business incubation dimension consists of (9) paragraphs.

**Fourth:** The learning dimension, and it consists of (8) paragraphs.

**Validity of the questionnaire:** The truthfulness of the questionnaire means "that the questionnaire measures what was set for its measurement" (Al-Jarjawi, 2010, P: 105), and also means "the inclusion of the questionnaire for all the elements that must be included in the analysis on the one hand, and the clarity of its paragraphs and their vocabulary on the other hand, so that they are understood For everyone who uses it "(Obaidat et al., 2001, P: 179). The validity of the questionnaire was confirmed in two ways.

#### The first way: believe the arbitrators' opinions "apparent honesty":

The arbitrators' sincerity means, "that the researcher selects a number of arbitrators who specialize in the field of the phenomenon or problem under study" (Al-Jarjawi, 2010, P: 107), where the questionnaire was presented to a group of arbitrators composed of (11) specialists in management, accounting and statistics, and has The researchers responded to the arbitrators' opinions and made the necessary delete and amendment in the light of the submitted proposals, thus the questionnaire was finalized.

#### The Second Way: Validate The Scale:

**Internal Validity:** The internal consistency sincerely means the consistency of each of the questionnaire paragraphs with the field to which this paragraph belongs, and the researchers have calculated the internal consistency of the questionnaire by calculating the correlation coefficients between each of the paragraphs of the questionnaire fields and the total degree of the same field.

#### Internal consistency results for "Balanced Scorecard Dimensions"

**Table 2:** Correlation coefficient between each paragraph of each dimension and the total degree of the dimension

Paragrap h	R	Sig.	Paragrap h	R	Sig.	Paragrap h	R	Sig.	Paragrap h	R	Sig.
Community Development			Entrepreneurial			Business Incubation			Learning		
1	.57	0.00	1	.70	0.00	1	.79	0.00	1	.69	0.00
2	.70	0.00	2	.75	0.00	2	.61	0.00	2	.88	0.00
3	.59	0.00	3	.71	0.00	3	.79	0.00	3	.75	0.00
4	.71	0.00	4	.54	0.00	4	.80	0.00	4	.74	0.00
5	.59	0.00	5	.82	0.00	5	.69	0.00	5	.78	0.00
6	.74	0.00	6	.78	0.00	6	.71	0.00	6	.69	0.00
7	.64	0.00	7	.85	0.00	7	.75	0.00	7	.84	0.00
8	.62	0.00	8	.78	0.00	8	.77	0.00	8	.82	0.00
9	.82	0.00	9	.72	0.00	9	.78	0.00			
10	.43	0.00									

The preceding table shows the correlation coefficients between each paragraph of each dimension using the balanced scorecard and the overall score of the field, which shows that the correlation coefficients shown are a function at the significance level of ( $\alpha \leq 0.05$ ) and thus the field is considered true to what was set to measure it.

#### Reliability:

The researchers verified the stability of the study resolution through the Cronbach's Alpha Coefficient, and the results were as shown in Table (4).

**Table 3:** Cronbach's coefficient alpha for measuring resolution stability

The Field	The Number Of Paragraphs	Cronbach's Coefficient Alpha
Community Development Dimension	10	0.846
Entrepreneurial Dimension	9	0.903
Business Incubation Dimension	9	0.895
Learning Dimension	8	0.905
Dimensions Of The Balanced Scorecard	36	0.963

It is clear from the results shown in Table (4) that the value of Cronbach's coefficient alpha is high for each field, ranging between (0.846,0.905), while all paragraphs of the questionnaire reached (0.963), and this means that stability is high and statistically significant. Thus, the researchers have confirmed the validity and consistency of the study questionnaire, which makes them fully confident in the validity of the questionnaire and its validity to analyze the results, answer the study questions and test its hypotheses.

#### Data analysis, study hypotheses, and discussion

It includes an offer to analyze data and test the hypotheses of the study, by answering the study questions and reviewing the most prominent results of the questionnaire, which was reached through the analysis of its paragraphs, and to find the personal data of the respondents, so statistical treatments were performed for the data collected from the study questionnaire, as the packages program was used. Statistical for Social Studies (SPSS) to obtain the study results that were presented and analyzed in this chapter.

#### Statistical description of the study sample according to personal data

The following is a presentation of the characteristics of the study sample according to personal data

**Table 4:** Distribution of the study sample according to demographic variables

Personal Data		Count	Percentage%
Gender	Male	43	78.2
	Female	12	21.8
Total		55	100.0
Age Group	Less 25 years old	9	16.4
	From 25 to 34 years old	27	49.1
	From 35 to 45 years old	13	23.6
	Over 45 years old	6	10.9
Total		55	100.0
Educational Qualification	Diploma	1	1.8
	BA	21	38.2

	Postgraduate	33	60.0
<b>Total</b>		55	100.0
<b>The Nature Of Work In The Incubator</b>	Administrative / employee in the incubator	26	47.3
	Consultant / business development expert	29	52.7
<b>Total</b>		55	100.0
<b>Years Of Work Experience</b>	Less than 3 years	10	18.2
	From 3 to 6 years	21	38.2
	From 7 to 10 years	12	21.8
	More than 10 years	12	21.8
<b>Total</b>		55	100.0

It is clear from the previous table that most of the study sample is male (78.2%), while females constitute only 21.8%, and this is due to the prevailing cultural concepts in Palestinian society about women's work, in light of high unemployment, male priority is usually given in obtaining job opportunities. It is clear that the largest percentage was for the age group from 25 to 34 years and its percentage (49.1%), which is almost half of the sample, followed by the age group from 35 to 45 years and its percentage (23.6%), while the age group under the age of 25 has reached (16.4%) The researchers attribute this to the fact that incubators are looking for those who have practical experience, as this applies mostly to age groups older than 25, but the age group less than 25 is mostly new graduates who lack practical experience so they are less fortunate to work within the incubators, as for the age group Over 45 years old, most of them may prefer to work in jobs that provide more job stability.

It is also clear that more than half of the sample are holders of higher degrees with a rate of (60%), and researchers attribute the majority ownership to a "postgraduate" scientific qualification that almost half of the sample members are business experts and consultants who also work as lecturers in colleges and universities such as the Islamic University The Community College of Applied Sciences and the nature of their work require that they obtain high educational qualifications. The former shows that 47.3% of the study sample is the nature of their work in the incubator as an administrative / employee in the incubator, while 52.7% is the nature of their work as a consultant / business development expert. This percentage is representative of the study community categories, where consultants and business development experts represent 56.5% of the study population and their percentage is greater than the incubator employees, where they represent 43.5% of the community. This result reflects the reality of work and employment in business incubators, as the number of entrepreneurial projects is increasing, which requires Hire experts and guides more.

It is also evident that 18.2% of the study sample has less than 3 years of work experience, 38.2% of work experience years range from 3 to 6 years, while 21.8% of work experience years range from 7 to 10 years and more than 10 years, meaning that approximately 81.8% have practical experience for a period ranging from 3 years or more, as this indicates the interest of incubators to attract those who have practical experience of not less than three years in the labor market, and this is a positive indication that the incubator is interested in attracting those with competence and experience, which reflects positively on The services provided by the incubator for entrepreneurs.

#### The criterion adopted in the study:

To determine the criterion adopted in the study, the length of the cells was determined in the Likert pentatonic scale by calculating the range between the scale grades ( $5-1 = 4$ ) and then dividing it by the largest value in the scale to obtain the length of the cell i.e. ( $4/5 = 0.80$ ) and then This value was added to the lowest value on the scale (the beginning of the scale which is a valid one) in order to determine the upper limit of this cell (Ozen et al., 2012),

Thus the length of the cells became as shown in the following table:

**Table 5:** the criterion approved in the study

SMA	Relative weight	Degree of approval
From 1- 1.79	From 20% - 35.99%	Very weak
From 1.80- 2.59	From 36% - 51.99%	Weak
From 3.39 - 2.60	From 52% - 67.99	Medium
From 3.40- 4.19	From 68% - 83.99%	large
From 4.20 - 5	From 84% - 100%	Very large

To explain the results of the study and to judge the level of response, the researchers relied on the arrangement of arithmetic averages at the level of the questionnaire and the level of paragraphs in each field, and the researchers determined the degree of approval according to the criterion approved for the study.

**Answer to the study question: What is the reality of using the balanced scorecard in business incubators in Gaza Strip?****1. Analysis Of The Paragraphs Of The Field Of "Community Development Dimension"**

The mean, standard deviation, relative weight, rank, and t-test value were used to find the degree of approval. The results are shown in the following table:

**Table 6:** Arithmetic mean, standard deviation, relative weight, rank, and t-test value for each item in the "community development dimension" field.

#	Paragraph	SMA	Standard Deviation	Relative Weight	Degree Of Approval	Ranking
1.	By supporting the startups, the business incubator contributes to developing the local economy.	4.24	0.67	84.73	Very Large	4
2.	The incubator contributes to creating new jobs and tackling part of the existing unemployment.	4.15	0.62	82.91	Large	5
3.	The companies that have taken advantage of the incubator create new jobs annually.	3.56	0.74	71.27	Large	7
4.	Most incubator companies continue to operate for at least three years after the incubation has ended.	2.98	0.76	59.63	Medium	10
5.	Most of the companies that benefited from the incubator have good revenues.	3.02	0.78	60.36	Medium	9
6.	The revenues of the companies that benefited from the incubator increase annually.	3.40	0.83	68.00	Large	8
7.	The incubator works to spread the culture of entrepreneurship among young people.	4.62	0.59	92.36	Very Large	1
8.	The incubator is becoming more popular with entrepreneurs.	4.48	0.57	89.63	Very Large	3
9.	The incubator manages the balance of its projects efficiently and effectively.	4.07	0.84	81.45	Large	6
10.	The incubator seeks to contract with various funding bodies to ensure continued support for entrepreneurs	4.57	0.69	91.48	Very Large	2
<b>All paragraphs of the field together</b>		3.91	0.46	78.18	Large	

From the previous table, the following can be drawn:

- The seventh paragraph "The incubator is working to spread the culture of entrepreneurship among young people" got the first rank with a relative weight of 92.36%, and this means that there is a very large approval by the sample members on this paragraph, and this confirms that the incubator seeks to promote the concept of entrepreneurship in society and this It is considered one of the primary goals of the incubator, and what confirms the incubator's interest in promoting entrepreneurial thought in society is that the eighth paragraph "Increasing demand for the incubator by entrepreneurs" has gained a relative weight of 89.63%, so increasing the turnout of the incubator indicates the seriousness of incubators and their continuous endeavor to contribute to promoting Entrepreneurial thought in the Magazine P and encourage young people to start their entrepreneurial.
- The fourth paragraph, "Most of the companies benefiting from the incubator continue to work for at least three years after the end of incubation." A large percentage of incubated projects cannot continue after the end of incubation, and researchers have confirmed this by interviewing the incubators, where they all reported that almost half of the incubated projects are successful and can continue in the labor market, and researchers attribute the reasons for not continuing these projects after having Disturbing incubation for several reasons, including the deteriorating economic and political conditions that Gaza Strip is going through, especially in the last two years, which constituted a hindrance to the ability of these projects to continue, in addition to that there may be reasons that may relate to the capabilities of the entrepreneurs themselves, their perseverance, and their belief in their idea and direction, for example there are some projects that end to travel Those responsible for it, or they are preoccupied with other jobs.

This is consistent with the study (Abu Hashhash, 2016) within his study with the Palestinian Economic Policy Research Institute (MAS) "Surveying Employment Initiatives and Youth Entrepreneurial Institutions". The incubators reported that the success rate of projects ranges between 40-50%, that is, about half is successful, and

for reasons These projects failed, so it was reported that there are reasons related to the entrepreneur, his seriousness and his ability to persevere, on the other hand, the incubation system in Palestine stops providing support at a certain stage, this is associated with the absence of other bodies that adopt them after this stage, and also investors do not prefer to invest in companies that have just graduated. From embrace.

In general, the "after community development" field obtained an arithmetic average of 3.91 (total score of 5), meaning that the relative weight is 78.18%, and this means that there is great agreement by the individuals of the sample on the paragraphs of this field. This indicates that there is agreement that business incubators work as a tool for long-term development. The results show that incubators seek to graduate successful institutions that are able to be autonomous and financially and thus this contributes to raising the standard of living and reducing unemployment rates among graduates by increasing the number of successful companies Which in turn encourages young people to start their own businesses and develop innovative products that enhance the local industry.

These results are consistent with the studies of (Messegem et al., 2017), (BAKKALI et al., 2014), (Vanderstraeten et al., 2012), (Hemati & Mardani, 2012), (Lujambio, 2004) in contributing to development. Economic and social are among the primary goals of the incubator.

## 2. Analyzing the Paragraphs of the "Entrepreneur Dimension" Field.

The mean, standard deviation, relative weight, rank, and t-test value were used to find the degree of approval. The results are shown in the following table:

**Table 7:** Arithmetic mean, standard deviation, relative weight, rank, and t-test value for each item in the "Entrepreneurial Dimension" field.

#	Paragraph	SMA	Standard Deviation	Relative Weight	Degree Of Approval	Ranking
1.	The incubator seeks to provide a variety of services to suit the needs of entrepreneurs.	4.38	0.65	87.64	Very Large	1
2.	The incubator conducts a study of the needs of the incubated companies in order to provide them with the appropriate service.	4.05	0.80	81.09	Large	5
3.	The incubator provides flexibility for entrepreneurs to amend some incubation measures.	3.93	0.72	78.52	Large	6
4.	There is an official documented agreement between the incubator and the entrepreneur regarding the services that will be provided to him.	4.35	0.75	86.91	Very Large	2
5.	The incubator works periodically to measure the satisfaction of entrepreneurs with the services provided to them.	3.74	0.94	74.81	Large	8
6.	The incubator is constantly improving its services to fulfill the expectations of entrepreneurs.	4.20	0.73	84.00	Very Large	3
7.	The incubator facilitates the access of incubated companies to networks and professional organizations.	4.16	0.86	83.27	Large	4
8.	The incubator maintains an ongoing relationship and communication with graduates from the incubator.	3.92	0.85	78.49	Large	7
9.	The incubator has a mechanism for collecting data from the graduating companies to follow up their performance.	3.54	0.88	70.74	Large	9
<b>All paragraphs of the field together</b>		4.03	0.59	80.66	Agree	

From the previous table, the following can be drawn:

The first paragraph "The incubator seeks to provide various services commensurate with the needs of entrepreneurs" got the first rank with an average score of 4.38 (total score of 5), i.e. the relative weight of 87.64%, and this means that there is a very large approval by the sample members on this Paragraph, and this confirms that incubators are keen to provide a variety of services in a way that suits the needs of entrepreneurs, whether they are administrative, consulting and training services in addition to financial support, which ultimately is in the interest of the incubated company.

In the last rank, the ninth paragraph came, "The incubator has a mechanism to collect data from graduating companies to follow up on their performance" with an average of 3.54, meaning that the relative weight is 70.74%. This means that there is great agreement by the sample members on this paragraph, and researchers attribute the paragraph to obtaining the last rank, that the mechanism used needs to be improved. Through the

researchers' communication with the incubators to inquire about this point, it has been reported that the incubator door is open to those who wish to take specific advice or guidance and that there is communication with some of the graduated projects except that there is no specific system to follow up their performance.

In general, the field of "after entrepreneurs" got an arithmetic average of 4.03, meaning that the relative weight is 80.66%, and this means that there is great agreement by the individuals of the sample on the paragraphs of this field.

These results confirm that incubators seek to provide the best services to their clients "entrepreneurs" in a manner that suits their needs and that achieving their satisfaction is one of their top priorities, and it should be noted that this high approval gives an impression that there is a high conviction by the study sample that the entrepreneurs are satisfied with the level of services provided by business incubators and it suits their needs, but this opinion is limited to the viewpoint of workers and experts, and therefore can not be relied upon absolutely without verifying the opinion of the entrepreneurs themselves, which can have different opinions, where by interviewing researchers with a group of entrepreneurs Those who benefited from the incubator, some of them indicated that the services provided by the incubator are not up to their expectations and that the incubators' experience in providing consultations in some technical aspects is not at the required level.

As for the studies of (Messeghem et al., 2017), (BAKKALI et al., 2014), (Vanderstraeten et al., 2012), (Hemati & Mardani, 2012), (Lujambio, 2004) the results of the study agreed with them in The importance of providing services that suit the needs of entrepreneurs, and that achieving their satisfaction is a major goal that the incubator should strive to achieve, and the study also agreed with the studies of (Zebda and Abu Eida, 2016), (Al-Farra et al., 2016), and (Abdel Hamid and Mansour, 2015), and (Abu Sharkh, 2012) in which the balanced scorecard was applied to different organizations, where its results indicated that all the institutions that targeted it are seriously seeking to achieve the satisfaction of their customers, while studying each of (Al-Mobaideen et al., 2016) And a study (Helles and Obaid, 2016) and a study (Al-Hanini and Ziadat, 2014). For clients with a medium level, which means that the interest of the targeted institutions in these studies with their clients was moderate.

### 3. Paragraphs Analysis Of The Business Incubation Dimension Field

The mean, standard deviation, relative weight, rank, and t-test value were used to find the degree of approval. The results are shown in the following table:

**Table 8:** Arithmetic mean, standard deviation, relative weight, rank, and t-test value for each item of the "business incubation dimension" field.

#	Paragraph	SMA	Standard Deviation	Relative weight	Degree of approval	Ranking
1.	The incubator has good experience with legal procedures related to setting up companies.	4.09	0.91	81.82	Large	7
2.	The incubator sets precise and precise criteria for selecting and sorting advanced pilot projects.	4.44	0.57	88.73	Very Large	2
3.	The incubator provides consulting and training services to suit the needs of every incubated company.	4.27	0.68	85.45	Very Large	4
4.	The incubator works to link incubated projects with local and regional investors.	4.05	0.87	81.09	Large	8
5.	The incubator provides the appropriate financial support for the incubated projects.	4.04	0.84	80.73	Large	9
6.	The incubator respects the trust and confidentiality of all incubated companies.	4.52	0.61	90.37	Very Large	1
7.	The incubator documents the experiences of the incubated companies.	4.26	0.71	85.19	Very Large	5
8.	The incubator continuously develops its incubations.	4.40	0.71	88.00	Very Large	3
9.	The incubator periodically evaluates business incubation	4.13	0.87	82.59	Large	6
<b>All paragraphs of the field together</b>		4.24	0.56	84.89	Very Large	

From the previous table, the following can be drawn:

- For the sixth paragraph, the incubator respects the trust and confidentiality of all incubated companies, on the first rank with an average score of 4.52 (total score of 5), i.e. the relative weight of 90.37%, and this means that there is a very large agreement by the sample members on this paragraph, and this is evidence. However, incubators work to provide a protected environment for incubated companies and the protection

of the intellectual property of these companies, as part of the incubator's tasks is to provide legal services to incubated companies, whether those related to the establishment and registration of companies or related to intellectual property protection, and the importance of that in helping the incubated companies in developing markets for their products is hidden. .

- The fifth paragraph, "The incubator works to provide appropriate financial support for the incubated projects", got the last rank with an average score of 4.04, meaning that the relative weight is 80.73%. This means that there is great approval by the sample members on this paragraph, and the researchers attribute the paragraph to the last rank Due to the difficulties incubators face in obtaining financing, which constitutes an obstacle in providing adequate support for the incubated projects, the incubators also depend in their funding of the incubated projects on the unified financing policy for all projects - that is, the value of financing for all of the same regardless of their different needs, so the values of The financing project may suffice one project in return for the same value, not enough for another project.
- In general, it can be said that the mean of the "business incubation dimension" field is 4.24, i.e. the relative weight of 84.89%, and this means that there is a very large agreement by the individuals of the sample on the paragraphs of this field.

From this it can be concluded that incubators pay great attention to incubation processes - this dimension, which is derived from the internal processes dimension, measures the incubator's ability to manage incubation processes by imparting knowledge to incubated companies and improving their ability to network, and researchers attribute this high approval that incubators are familiar with That the basis for the incubator's success starts from the efficiency and effectiveness of incubation processes and this is consistent with what was stated in the study (Messeghem et al., 2017) that the efficiency and effectiveness of incubation processes is the key to success of incubation, and with the study (Struwing & Meru, 2011) that the internal environment factors include The management method used affects a Business incubators, and in general most of the studies that were applied in different environments agree on the importance of interest in internal operations, including a study (Zebda and Abu Eida, 2016) that was applied to banks in Palestine, and a study (Al-Farra et al., 2016) that was applied to Public sector institutions in Gaza Strip, and a study (Al-Hanini and Ziadat, 2014) applied to Jordanian universities.

#### 4. Analysis Of Paragraphs Of The Field Of "Learning Dimension"

The mean, standard deviation, relative weight, rank, and t-test value were used to find the degree of approval. The results are shown in Table (10).

**Table 9:** Arithmetic mean, standard deviation, relative weight, order, and t-test value for each of the 'learning dimension' items.

#	Paragraph	SMA	Standard Deviation	Relative Weight	Degree Of Approval	Ranking
1.	The incubator seeks to obtain the best employees through clear and defined criteria and procedures.	4.09	0.81	81.85	Large	6
2.	The incubator seeks to hire mentors, trainers and consultants who have the best talents and experience.	4.44	0.71	88.73	Very Large	1
3.	The mentors and trainers have sufficient practical experience in the fields needed by the entrepreneur.	4.09	0.84	81.82	Large	7
4.	The incubator staff has various skills in the areas of business planning, management, marketing and accounting.	4.24	0.75	84.81	Very Large	3
5.	The incubator provides training programs for its employees to build their capabilities and raise their scientific and practical competence.	3.52	0.99	70.37	Large	8
6.	The incubator staff makes an extra effort to serve the entrepreneurs.	4.33	0.72	86.55	Very Large	2
7.	The incubator is constantly improving the quality of services provided to entrepreneurs in order to ensure excellence and achieve the required goals.	4.20	0.76	84.00	Very Large	4
8.	The incubator works to study global best practices in managing business incubators and making use of them in incubator management.	4.11	0.88	82.22	Large	5

#	Paragraph	SMA	Standard Deviation	Relative Weight	Degree Of Approval	Ranking
	<b>All paragraphs of the field together</b>	4.13	0.63	82.50	Large	

From the previous table, the following can be drawn:

The second paragraph, "The incubator seeks to contract with mentors, trainers and consultants who possess the best competencies and expertise", ranked first with an average score of 4.44 (total score of 5), meaning that the relative weight is 88.73%, and this means that there is strong approval by the sample members on This paragraph, and researchers attribute this high approval to that business incubators are keen to attract the best talents because of its direct impact on activating creativity and innovation in the incubator.

The fifth paragraph, "The incubator provides training programs for its employees to build their capabilities and raise their scientific and practical competence", ranked last with an average of 3.52, meaning that the relative weight is 70.37%. This means that there is approval by the sample members on this paragraph. Researchers attribute the paragraph to the rank finally, there may be a need to provide more effective training programs for employees to improve their skills. Through the researchers' communication with incubators, it became clear to them that there is no specific training plan or training programs to develop employee skills, and that this mainly depends on the existence of funding.

In general, it can be said that the arithmetic mean for the "learning dimension" field is 4.13, meaning that the relative weight is 82.50%, and this means that there is great agreement by the individuals of the sample on the paragraphs of this field.

These results indicate that incubators are keen to improve the degree of learning and innovation they have, through their endeavor to understand the best international practices in the management of incubators and transfer them to incubators in Gaza, and work to choose the best employees and experts, and also by improving the skills of their workers, through Researchers interviewed with incubator staff who found out that self-education was the path they used to develop their skills, and the incubator might offer training programs for them if funding was available.

This is in line with the study (Messegem et al., 2017) which indicated that "learning" is the basic building block of the organization's performance, which is the path through which the goals of other dimensions are achieved, and in general it is consistent with most of the previous studies in which after learning and growth it has received approval As high as the study (Zebda and Abu Eida, 2016), (Al-Hanini and Ziadat, 2014), and the study (Al-Farra et al., 2016), as well as the study (Abu Sharkh, 2012), and the study (Al-Mobaideen et al., 2016) and a study (Helles and Obaid, 2016) differed with them in obtaining medium approval.

##### 5. Analyze All Paragraphs Of The Balanced Scorecard Dimensions

The mean, standard deviation, relative weight, rank, and t-test value were used to find the degree of approval. The results are shown in the following table:

**Table 10:** Arithmetic mean, standard deviation, relative weight, rank, and t-test value for all Paragraphs of Balanced Scorecard Dimensions

The Field	SMA	Standard Deviation	Relative Weight	Degree Of Approval	Ranking
Community Development Dimension	3.91	0.46	78.18	Large	4
Entrepreneurial Dimension	4.03	0.59	80.66	Large	3
Business Incubation Dimension	4.24	0.56	84.89	Very Large	1
Learning Dimension	4.13	0.63	82.50	Large	2
<b>All paragraphs of the balanced scorecard dimensions</b>	4.07	0.51	81.44	Agree	

From the previous table it was found that the arithmetic mean for all paragraphs of balanced scorecard dimensions is 4.07 (total score of 5), i.e. the relative weight is 81.44%, that is, there is great agreement by the individuals of the sample on paragraphs of dimensions of balanced scorecard in general, this means that the card Balanced performance with its components is a suitable tool for the business incubator environment and that incubators can use it not only as a performance measurement tool but as an integrated strategic methodology to develop its performance, and this is consistent with the studies of (Messegem et al., 2017), (BAKKALI et al., 2014), (Vanderstraeten et al., 2012) (Hemati & Mardani, 2012), (Lujambio, 2004), all of whom found that a parallel scorecard An effective tool for business incubators, the multidimensionality of it and its formation of a wide range of performance indicators that help incubator managers to better manage their incubators and also help decision makers in developing policies that better serve the entrepreneurial sector, and these results are also consistent with the study (Al-Farra et al., 2016) that reported a positive impact of the use of the balanced scorecard on the performance of public institutions, and with a study (Moulin, 2017) that concluded that the

scorecard is an effective framework that helps public organizations improve their outputs either to beneficiaries or stakeholders.

The results of the study show that there is a convergence in the level of dimensions of the balanced scorecard, as their relative weights all range from 78.18% to 84.89%, and their order of importance came as follows:

- First place: business incubation.
- Second place: learning.
- Third place: entrepreneurs.
- Fourth place: societal development.

**Ho 1:** There are statistically significant differences at the level of significance ( $\alpha \leq 0.05$ ) between the averages of the respondents' answers about the dimensions of the balanced scorecard in business incubators in Gaza Strip due to the gender variable.

To test this hypothesis, a "T-test for two independent samples" was used, and the following table illustrates this.

**Table 11:** Results of the T-test for two independent samples - gender

The Field	Gender	The Number	SMA	Standard Deviation	T Value	Significance Level	Significance
Community Development Dimension	Male	43	3.90	0.45	-0.345	0.731	Not Statistically Significant
	Female	12	3.95	0.52			
Entrepreneurial Dimension	Male	43	3.97	0.52	-1.383	0.172	Not Statistically Significant
	Female	12	4.24	0.80			
Business Incubation Dimension	Male	43	4.22	0.54	-0.614	0.542	Not Statistically Significant
	Female	12	4.33	0.65			
Learning Dimension	Male	43	4.10	0.57	-0.518	0.607	Not Statistically Significant
	Female	12	4.21	0.82			
Dimensions Of The Balanced Scorecard	Male	43	4.04	0.46	-0.805	0.424	Not Statistically Significant
	Female	12	4.18	0.66			

The value of the tabular t at freedom (53) and the level of significance 0.05 equals 1.67.

The value of the tabular t at freedom (53) and the level of significance 0.01 equals 2.39.

From the results shown in the previous table, it was found that the probability value (Sig.) Corresponding to the T test - for two independent samples" is greater than the significance level 0.05 for all domains and domains combined together, thus it can be concluded that there are no statistically significant differences between the averages of the study sample estimates about these Domains and domains combined together are attributed to Gender. This means that both sexes have close opinions on the application of the balanced scorecard in incubators, and researchers attribute this to the fact that the nature of work in incubators is one and there is no difference in job roles in favor of either party over the other.

These results were consistent with studies (Al-Farra et al., 2016) that showed no statistically significant differences in the opinions of individuals of the study sample attributed to gender and differed with the study (Al-Faroba et al., 2016) that showed differences in opinions The study sample individuals are attributed to Gender.

**Ho 2:** There are statistically significant differences at the level of significance ( $\alpha \leq 0.05$ ) between the averages of the respondents' answers about the dimensions of the balanced scorecard in business incubators in Gaza Strip due to the age variable.

To test this hypothesis, a "mono-contrast" test was used, and the following table illustrates this.

**Table 12:** Results of the "monochrome" test - age

The Field	Source Of Contrast	Sum Of Squares	Degrees Of Freedom	Average Squares	F Value	Significance Level	Significance
Community Development	Between groups	0.458	3	0.153	0.709	0.551	Not Statistically
	Within groups	10.987	51	0.215			

The Field	Source Of Contrast	Sum Of Squares	Degrees Of Freedom	Average Squares	F Value	Significance Level	Significance
Dimension	<b>Total</b>	11.445	54				Significant
Entrepreneurial Dimension	Between groups	3.127	3	1.042	3.340	*0.026	Not Statistically Significant
	Within groups	15.913	51	0.312			
	<b>Total</b>	19.040	54				
Business Incubation Dimension	Between groups	1.363	3	0.454	1.468	0.234	Not Statistically Significant
	Within groups	15.783	51	0.309			
	<b>Total</b>	17.146	54				
Learning Dimension	Between groups	1.726	3	0.575	1.508	0.224	Not Statistically Significant
	Within groups	19.462	51	0.382			
	<b>Total</b>	21.188	54				
Dimensions Of The Balanced Scorecard	Between groups	1.349	3	0.450	1.834	0.153	Not Statistically Significant
	Within groups	12.501	51	0.245			
	<b>Total</b>	13.849	54				

\* The difference between the averages is statistically significant at the significance level  $0.05 \geq \alpha$ .

The value of the F table at the degrees of freedom (3, 51) and the significance level 0.05 equal 2.78

The value of the F table at degrees of freedom (3, 51) and the significance level 0.01 equals 4.19.

From the results shown in the previous table, it was found that the probability value (Sig.) Corresponding to the “mono-variance” test is less than the significance level 0.05 for the field of “entrepreneurial dimension” and thus it can be concluded that there are statistically significant differences between the averages of the study sample estimates about this field due to Age.

As for the rest of the domains and domains combined together, it was found that the probability value (Sig.) Is greater than the significance level 0.05, and thus it can be concluded that there are no statistically significant differences between the averages of the study sample estimates about these domains and the domains combined together due to age.

The following table shows the results of the LSD test to compare age group averages for the same field, where it was found that there are statistically significant differences between the averages of those under the age of 25 years and those between the ages of (25 to 34 years, 35 to 45 years, greater than 45 years) For the benefit of those under the age of 25 years, it has also been shown that there are statistically significant differences between the averages of those over the age of 45 years and among those aged between (25 to 34 years, 35 to 45 years) in favor of those aged between (25 to 34 Years, 35 to 45 years), while there were no statistically significant differences between the averages of those aged 25 to 34 years N who are aged from 35 to 45 years, in general tend differences in favor of the older age group who may have greater friction Bariyadan due to the longer experience, which explains these differences.

These results were consistent with the study (Al-Mobaideen et al., 2016), which showed differences in the opinions of the study sample individuals due to the age variable, and the study differed with each of (Al-Farra et al., 2016), and (Helles and Obaid, 2016), (Abu Sharkh, 2012), (Al-Khair, 2015) whose results showed that there were no differences between the study sample individuals due to age.

**Table 13:** LSD test results to compare age group averages for the Entrepreneur Dimension field

Categories	The Difference Between The Averages			
	Under 25 years	From 25 to 34 years	From 35 to 45 years	Over 45 years
Under 25 years				
From 25 to 34 years	*0.435			
From 35 to 45 years	*0.410	-0.025		
Over 45 years	*0.926	*0.491	*0.516	

\*The difference between the two meanings is statistically significant at the significance level of ( $\alpha \leq 0.05$ ).

**Ho 3:** There are statistically significant differences at the level of significance ( $\alpha \leq 0.05$ ) between the averages of the respondents' answers about the dimensions of the balanced scorecard in business incubators in Gaza Strip due to the variable of the educational qualification.

To test this hypothesis, a "T-test for two independent samples" was used, and the following table illustrates this.

**Table 14:** Results of “T-Test for Two Independent Samples” - Qualification

The Field	Qualification	The Number	SMA	Standard Deviation	T Value	Significance Level	Significance
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Community Development Dimension	BA	22	4.01	0.46	1.289	0.203	Not Statistically Significant
	Postgraduate	33	3.85	0.46			
Entrepreneurial Dimension	BA	22	4.19	0.56	1.462	0.150	Not Statistically Significant
	Postgraduate	33	3.94	0.61			
Business Incubation Dimension	BA	22	4.37	0.61	1.204	0.234	Not Statistically Significant
	Postgraduate	33	4.18	0.54			
Learning Dimension	BA	22	4.27	0.59	1.312	0.195	Not Statistically Significant
	Postgraduate	33	4.04	0.65			
Dimensions Of The Balanced Scorecard	BA	22	4.20	0.50	1.449	0.153	Not Statistically Significant
	Postgraduate	33	4.00	0.51			

The value of the tabular t at freedom (53) and the level of significance 0.05 equals 1.67.

The value of the tabular t at freedom (53) and the level of significance 0.01 equals 2.39.

From the results shown in the previous table it was found that the probability value (Sig.) Corresponding to the T test - for two independent samples" is greater than the significance level 0.05 for all domains and domains combined together, thus it can be concluded that there are no statistically significant differences between the averages of the study sample estimates about these The fields and fields combined together are attributed to the scientific qualification, the researchers attribute this to the fact that most of the sample members have high qualifications, which means that they are closely related in scientific and intellectual terms.

These results were consistent with the study of (Zebda and Abu Eida, 2016), (Al-Farra et al., 2016), (Helles and Obaid, 2016), and (Al-Khair, 2015) whose results showed no differences between The opinions of the study sample members were attributed to the educational qualification, and they differed with the study of (Al-Mobaideen et al., 2016), and (Abu Sharkh, 2012), where their results showed that there are differences between the opinions of the members of the study sample due to the scientific qualification.

**Ho 4:** There are statistically significant differences at the level of significance ( $\alpha \leq 0.05$ ) between the averages of the respondents' answers regarding the dimensions of the balanced scorecard in business incubators in Gaza Strip due to the variable nature of work in the incubator.

To test this hypothesis, a "T-test for two independent samples" was used, and the following table illustrates this.

**Table 15:** Results of the T-test for two independent samples - the nature of the work in the incubator

The Field	Work Nature	The Number	SMA	Standard Deviation	T Value	Significance Level	Significance
Community Development Dimension	Administrative / employee in the incubator	26	4.14	0.27	3.941	*0.000	Statistically Significant
	Consultant / business development expert	29	3.70	0.50			
Entrepreneurial Dimension	Administrative / employee in the incubator	26	4.34	0.38	4.174	*0.000	Statistically Significant
	Consultant / business development expert	29	3.76	0.62			
Business Incubation Dimension	Administrative / employee in the incubator	26	4.46	0.47	2.883	*0.006	Statistically Significant
	Consultant / business development expert	29	4.05	0.57			

Learning Dimension	Administrative / employee in the incubator	26	4.38	0.49	3.004	*0.004	Statistically Significant
	Consultant / business development expert	29	3.90	0.66			
Dimensions Of The Balanced Scorecard	Administrative / employee in the incubator	26	4.32	0.34	3.904	*0.000	Statistically Significant
	Consultant / business development expert	29	3.85	0.53			

\* The difference between the two averages is statistically significant at the significance level  $0.05 \geq \alpha$ .

The value of the tabular t at freedom (53) and the level of significance 0.05 equals 1.67.

The value of the tabular t at freedom (53) and the level of significance 0.01 equals 2.39.

From the results shown in the previous table, it was found that the probability value (Sig.) Corresponding to the T test - for two independent samples" is less than the significance level 0.05 for all domains and fields combined together, and thus it can be concluded that there are statistically significant differences between the averages of the study sample estimates about these areas And the fields combined together are attributed to the nature of the work in the incubator for the benefit of those who have the nature of their work as an administrative / employee in the incubator, and researchers attribute these differences for two reasons:

- The first reason is that employees are more in touch with practical realities and administrative processes in incubators.
- The second reason is that the experts' view may be more comprehensive due to their long experience and extensive knowledge, as well as their dealings with several incubators at the same time.

These results were in agreement with a study (Abu Sharkh, 2012) whose results showed that there are differences in the opinions of the study sample individuals due to the nature of the work, and differed with the studies (Zebda and Abu Eida, 2016), (Al-Farra et al., 2016), and (Helles and Obaid, 2016) which showed that there were no differences between the study sample individuals due to the nature of their work.

**Ho 5:** There are statistically significant differences at the level of significance ( $\alpha \leq 0.05$ ) between the averages of the respondents' answers about the dimensions of the balanced scorecard in business incubators in Gaza Strip due to the variable years of work experience.

To test this hypothesis, a "mono-contrast" test was used, and the following table illustrates this.

**Table 16:** Results of the "mono-contrast" test - years of work experience

The Field	Source Of Contrast	Sum Of Squares	Degrees Of Freedom	Average Squares	"F" Value	Significance Level	Significance
Community Development Dimension	Between groups	0.289	3	0.096	0.440	0.725	Not Statistically Significant
	Within groups	11.156	51	0.219			
	<b>Total</b>	11.445	54				
Entrepreneurial Dimension	Between groups	2.211	3	0.737	2.233	0.096	Not Statistically Significant
	Within groups	16.829	51	0.330			
	<b>Total</b>	19.040	54				
Business Incubation Dimension	Between groups	2.381	3	0.794	2.741	0.053	Not Statistically Significant
	Within groups	14.765	51	0.290			
	<b>Total</b>	17.146	54				
Learning Dimension	Between groups	2.559	3	0.853	2.335	0.085	Not Statistically Significant
	Within groups	18.629	51	0.365			
	<b>Total</b>	21.188	54				
Dimensions Of The Balanced Scorecard	Between groups	1.386	3	0.462	1.891	0.143	Not Statistically Significant
	Within groups	12.463	51	0.244			
	<b>Total</b>	13.849	54				

The value of the F table at the degrees of freedom (3, 51) and the significance level 0.05 equal 2.78

The value of the F table at degrees of freedom (3, 51) and the significance level 0.01 equals 4.19.

From the results shown in Table (53), it was found that the probability value (Sig.) Corresponding to the “mono-variance” test is greater than the significance level 0.05 for all domains and domains combined together, and thus it can be concluded that there are no statistically significant differences between the averages of the study sample estimates about these The fields and fields combined together are attributed to years of work experience, meaning that there is agreement on the application of the balanced scorecard in incubators between groups with different years of experience (most of the sample individuals 81.8% have at least 3 years of experience) and this indicates that there is support that the card Balanced performance is a tool for incubators Money.

These results were in agreement with some studies such as (Zebda and Abu Eida, 2016), (Al-Farra et al., 2016), (Helles and Obaid, 2016), (Abu Sharkh, 2012), and (Al-Khair, 2015). Their results showed that there were no differences attributable to years of experience, and they differed with the study of (Al-Mobaideen et al., 2016), which showed that there were differences attributable to years of experience.

### Results

- All paragraphs of the dimensions of the balanced scorecard obtained high approval by the study sample with a relative weight of 81.44%, which indicates that there is great potential for applying the balanced scorecard as an integrated strategic methodology for the management of business incubators.
- The results showed that the dimension of incubation operations came first among the other dimensions, where it obtained a relative weight (84.89%), followed by the learning dimension which got a relative weight (82.50%), and in the third place came the dimension of entrepreneurs with a relative weight (80.66%). The last rank was after community development with a relative weight (78.18%).
- The results showed that there were no statistically significant differences between the averages of the respondents' answers about the dimensions of the balanced scorecard in business incubators in Gaza Strip due to the following personal data (gender, educational qualification, years of work experience), and the presence of differences attributable to the following data (age, nature of work in the incubator).

### Recommendations

In light of the results shown by the study from the effective role of the balanced scorecard in improving the performance of incubators, the following recommendations can be proposed:

- That incubators seek to adopt a balanced scorecard application as a management style and a tool for measuring and evaluating its performance.
- The incubator works to allocate a budget or to attract funding to build an integrated project to expand the use of the balanced scorecard and apply it in the incubator.
- Holding training sessions for incubator workers to introduce them to the balanced scorecard and how to apply them.
- Benefiting from the experiences of international organizations and consultative bodies to guide them in the effective application of the balanced scorecard.

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