Journal of System Management Vol 4, No. 4, Ser. 16 (2018), 065-082

Receive Date: 14 February 2018 Accept Date: 16 November 2018

# The Success of the Strategic Plan of Imam Reza(AS) Hospital - Mashhad

# **Sudabeh Latifian**

Department of Management, Shandiz Institute Of Higher Education ,Mashhad ,Iran (Corresponding Author) sudabehlatifian@gmail.com

#### Hadi Karimi

Department of Management, Shandiz Institute Of Higher Education ,Mashhad ,Iran

Abstract. Full attention to hospital efficiency as the largest and most cost-effective unit of the health system is of particular importance. Therefore, the purpose of this study is to evaluate the success of the strategic plan of the Imam Reza center of Educational, Research and Therapy using the method of data analysis. This is an analytical descriptive study. In the beginning, the strategic plan of the organization was evaluated and its success rate in achieving the strategic objectives was measured on the basis of the Balanced Score Card. According to the research objectives, based on the analysis of the success rate of Imam Reza Hospital in Mashhad. the organization's strategic plan, Reports and documentation in the organization have been used to analyze the of the organization on the horizons desired for performance implementation of the programs. Rate of Achieving strategic goals in improving employee productivity - Improving the support process - Improving the status of the hospital information system -Improving the physical environment, each program being individually designed to 43.92 - 41.07- 44.66-62.34 and in the area of development of health services, and Establishment of the system for assessing service satisfaction is 26.68 - 61.25 and in the area of

upgrading the management of equipment supply and distribution of 41% and in the field of development of educational activities is zero percent. However, achieve the strategic objectives of The study center proportion to the percentage of the base and desirable percentage is considered, is desirable, But a strategy that is based on accurate knowledge and understanding of the environment is based strategic thinking and It is also necessary commitment to implement the right strategies and implement appropriate monitoring and evaluation system can be upgraded strategic management in organizations have to follow.

**Keywords**: Strategy, Strategic Management, Performance Appraisal, Strategic Objectives.

### **1. Introduction**

Attention to hygiene and health at the community level is one of the main goals of the programs of the Islamic Republic of Iran .Obviously, to understand this important issue, access to facilities and the proper use of it is essential and inevitable, given that public health is considered as the priorities of each country's development., Health department officials have been trying to take advantage of its available resources, the best and most qualitative health care and service to society. Regarding the environmental changes that are currently taking place with acceleration and the complexity of organizational decisions, there is a need for a comprehensive plan to solve emerging issues more than ever. Strategic management, based on a dynamic, forward thinking, coherence and possible mentality, is the solution to many of the issues of today's organizations. The principles of strategic management are based on the understanding of managers from competing companies, markets, prices, of raw materials, distributors, governments, creditors, suppliers shareholders and customers around the world, and these factors determine the success of business in today's world. One of the most important tools that organizations use to achieve success in the future include: strategic management. The strategic management is important for the organization, which enables the organization to act in an creative and innovative way and do not passively in a way that shapes its future. This management mode will make the organization have an

66

innovative and its activities in a way that affects it (Not only reacts to actions) and thus controls its fate and controls the future.Considering that Imam Reza's educational, research and therapeutic center is the largest hospital in Mashhad University of Medical Sciences in Khorasan Razavi province. Considering the importance of providing health and treatment services, it is necessary to use scientific management practices, Continuously improving services and satisfying our customers. One of these management issues is the formulation of strategic planning that directs the direction of the organization and directs the hospital in its main direction.On the other hand. in the new assessment of new hospitals, which is called accreditation, and considering quality of service and customer satisfaction, strategic planning is the main source for obtaining points for hospitals. Therefore, in order to protect the interests of the hospital's clients, especially those who are struggling to provide desirable services to patients, they also have a negative effect on the lack of strategic planning and low score in their motivation and performance, Hence, the necessity of developing а strategic plan is doubled. The main advantage of strategic management is to help organizations to systematically approach, logical and rational use of strategic options. And thus develop better strategies. There is no doubt that this is one of the main benefits of strategic management. But the result of current research shows that this process can play an important role in managing strategies. Managers and employees are committed to providing support to the organization by participating in this process. One of the most important benefits of strategic management is that it leads to a greater understanding and commitment and Staff . The major advantage of strategic between managers management is the chance that staff may be delegation of authority. Delegation of authority is the act by which employees are encouraged to participate in decision-making processes, creativity, innovation and imagination to practice and thus increase their effectiveness.

The purpose of this study is to investigate the success of the strategic plan of Imam Reza Educational, Research and Therapeutic Center. The program has two missions called Development of Diagnostic Services and Development of Educational Services with Five Strategies, Improving Hospital Productivity - Promoting Patient Safety - Enhancing the responsiveness to the non-profit needs of service recipients -Development of service based on priority - Developing Research Activities, Through the operational programs of any strategy for 2014 to 2016 have been developed.

## 2. Literature Review

What is the strategy? The strategy involves deciding where is the destination and how it will be achieved .Strategy is the expression of intention,That's what we like and what we're going to do.The strategy defines long-term goals, but mainly focuses on how these goals are achieved.The strategy is value creation tool (Armstrong, 2011). What is strategic management? Ensuring the organization's achievement is due to the use of appropriate strategies .According to this, an appropriate strategy is defined in accordance with the needs of an organization at a specified time.The strategic management process consists of six successive and continuous steps: (Davari, 2001)

- Environmental analysis
- Establishing organizational orientation
- Targeting
- Identify and formulate strategies
- Fulfillment and implementation of strategies
- Control strategies

Therefore, strategic management of activities related to the review, evaluation and selection of strategies, the adoption of any internal and external measures for the implementation of these strategies and ultimately includes control the activities undertaken. A careful look at the concept of strategic management can be identified with the need to use it.Due to the changing environment that has been accelerating now and the complexity of organizational decisions, the need for a comprehensive program to address such issues is more than ever before .This app is nothing but a strategic plan .Strategic management is based on a dynamic, forward-thinking, cohesive and contingent mentality of the solution to many of the problems of today's organizations. The basics of strategic management are based on the level of understanding that managers have of competing companies, markets, prices, suppliers of raw materials, distributors, governments, creditors, shareholders and customers who are scattered across the globe, and these factors are key determinants of business success in today's world.So one of the most important tools that organizations can use to achieve success in the future is strategic management.Comprehensive Strategic Management Pattern : One can best study a comprehensive model of strategic management process, although this model does not guarantee the situation, but it provides a scientific method for the codification of strategies and the implementation and evaluation of this method.

Strategic management process: The strategic management process can be divided into four stages:

- Situation Analysis
- Strategy compilation
- Implementing Strategy
- Strategy evaluation

Situation Analysis: Long-term goals, the mission of the organization (the cause of existence and what we are), the organization's vision (what do we want), Analyze the internal environment and organizational capabilities, An external environment analysis. Strategy compilation: In designing a strategy, we must first list the applicable strategies and then use the various models presented in the strategic management discussions and choose the top strategy based on the results obtained in the analysis of the situation that in the first stage. At this stage, intermediate managers and even the bottom-up of the organization should be involved in order to motivate them. Developing a strategy requires recognition: 1. Recognition of the environment, 2. Business recognition, 3. Recognition of the organization. Recognition should be based on objective facts, not mental imagery. The major causes of failure are the strategy of building it based on mental imagery. Implementing Strategy: The following tools should be used to implement the strategies:

- Organizational structure tailored to the strategies
- Synchronizing executive skills, resources and capabilities

• Creating a corporate culture tailored to the new strategy. The organization needs to successfully implement the strategy with the

co-operation of the managers of all departments and units of the organization.

Implementation of the strategy requires revision and organizational change commensurate with the strategy elaborated.Each strategy is designed for a specific environment, and environmental changes in the strategy should be continuously evaluated and corrected if necessary. To successfully implement strategies, four basic skills are required:

A. Interacting Skill: This is the ability to manage people during strategy implementation. Managers who understand the fears and disappointments of others in implementing a new strategy are prepared to be the best performers. These managers emphasize organizational memberships and dialogue to find the best way to implement the strategy.

B. Allocating Skill: This is the ability to provide the necessary organizational resources to implement a strategy. Successful executives of strategies have a lot of talent in planning things, budgeting and timing and allocating other critical resources.

C. Monitoring Skill: This is the ability to use information to determine if an obstacle has been created for the implementation of the strategy. Executors will succeed in providing feedback systems that continuously report on the state of implementation of the strategies.

D. Organizing skills: the ability to create a network of individuals throughout the organization that can help solve the problem when problems occur in implementing a strategy. The successful executives of this network are designed so that the people involved can be able to handle certain types of predictable problems.

Generally, Successful implementation of a strategy that requires efficient allocation of required resources. monitoring people, of the implementation process and timely resolution of the problems encountered during the implementation. And perhaps it can be said that experience has proven that knowing who can solve problems And they are able to resolve problems as soon as problems occur. It is one of the most important requirements.The distinction between strategy codification and implementation: strategy

- At the stage of codification the strategy, the forces are put before operation.
- Implementing a strategy means managing forces at work.
- Emphasizing effectiveness in formulating strategies.
- Implementation of the strategy emphasizes efficiency.
- Fundamentally, strategy development is a mental process.
- Basically, implementing a strategy is an operational process.
- Strategy development requires intuitive judgment and analytical skills.
- Implementation of the strategy requires special motivation and leadership skills.
- codification a strategy requires the coordination of a handful of people.
- Implementing a strategy requires coordination among a large number of Persons.

To determine the extent to which the goals are achieved, the implemented strategy must be contorl and monitored. The strategic management process will lead to decisions that will produce important and long-term results. Incorrect decisions can result in severe blows and irreparable damage, and the company can not go back either way or change the process. Therefore, most strategists agree that the assessment of strategy is important in terms of health and life of the organization. The importance of evaluating when problems lead to corrective actions and will result in three types of activity. The evaluation of the strategy includes three main activities:

- Review the basics of corporate strategies.
- Compare expected results with real results.
- Carry out corrective actions to make sure that the actions are in line with the predicted program.

The information obtained from the process of evaluating the strategy should be such as to facilitate the operations and actions and should identify those who need to be reformed.Performance evaluation: Performance appraisal has been one of the permanent needs of organizations as a tool for knowing the success of organizations in achieving predetermined goals and a factor in decision making by managers. (Wong.2007). According to Hoek's theory of quality and the effectiveness of management and performance, it is a decisive factor for the realization of community development and welfare programs. (hoque.2008)

Each organization needs to evaluate the system in order to be aware of the desirability and quality of its activities, especially in complex and dynamic environments. On the other hand, the lack of a system of evaluation and control in a system means that it is not connected with the environment inside and outside the organization, whose consequences are aging and ultimately the death of the organization (Nefsted.2006). The appearance of an organizational death phenomenon may not be felt by top executives of organizations due to their lack of immediate occurrence, However, studies have shown that the lack of a feedback system makes it impossible to make the necessary reforms for growth, development, and improvement of the organization's activities, which ultimately is the death of an organization. In 1990, Kaplan & Norton made studies on measuring the performance of tomorrow's organizations with the goal of developing a new model that can capture the standard of performance and its potential better than traditional performance data, which resulted in a balanced system with four facets (landscape) Financial, customer, and internal business processes, called the Balanced Scorecard.Balanced evaluation is a method in which an organization's strategy becomes a series of measurable performance indicators and, through its implementation, a system for assessing strategic realization and strategic management is created.Balanced Scorecard is а management system (not just a measurement system) that enables an organization to transparently translate its vision and strategy into executive actions .In fact, it is a fairly accurate collection of data and sizes that derive from the organization's strategy.Kaplan and Norton consider the application of a balanced scorecard in three dimensions: measurement system, strategic management system and communication tool. Feature of Balanced Scorecard: Implementation of strategies in organizations is often confronted with barriers, most notably relating to outlook, staffing, resources and management. Balanced Scorecard is an important tool for overcoming these potential barriers.(Mehri,2014).

- Overcoming the Perspective of Perspective through Strategy Translations:: Balanced Scorecard creates, through indicators, goals of events, a common understanding of strategies within the organization.
- Overcoming employee barriers: A balanced scorecard in the organization shows employees how their day-to-day activities are related to the organization's strategies.
- Overcoming the source of the resource: Individuals and financial resources needed to achieve the goals of a balanced scorecard should be based on the annual development of the budgeting process.
- Overcoming Management Failure: Managers should use their own time instead of simply "finding changes and definitions," simply asking questions about strategy.

According to the studies carried out in the strategic plan, and since the balanced scorecard shows the achievement of strategic goals, the interaction between the concession scorecard and the strategy map is very important. Therefore, the following strategy map for Imam Reza Hospital (Mashhad) is recommended. Figure 1 The Strategic Map of Imam Reza Hospital is based on a balanced scorecard model.

Centers of health are the pillars of the health system in each country, and many of the health care concerns in this center crystallize and Improving the health system without addressing these centers and improving the performance of this center will not be possible. Also, many of the assessments that governance in the health system requires is emerging and emerging in these centers, and the Ministry of Health, Medical Education and Training, which is responsible for the strategic management system at the Health Care Dept. of our country, should evaluate these categories Take serious care.The purpose of this study was to analyze the success rate of strategic management of Imam Reza Hospital in Mashhad.

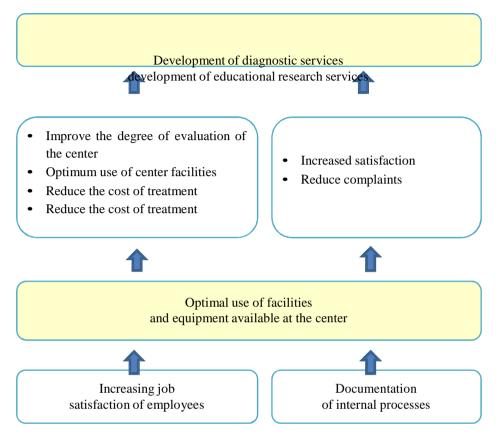


Figure 1. The Strategic Plan of Imam Reza Hospital.

# 3. Method

This research is an applied and descriptive-analytic study. At first, the strategic plan of the organization was evaluated and its success rate in achieving strategic goals based on the balanced scorecard was measured. Regarding the aim of the study to analyze the success rate of Imam Reza Hospital in Mashhad in implementing the strategic plan, the reports and documentation in the organization have been used to analyze the performance of the organization on the horizon for the implementation of the programs. Table 1 shows the evaluation of strategic goals with regard to operational programs in each area of the balanced scorecard model.

BSC	Strategic goals	Criteria	Percentage achieved
Financial	Upgrade hospital productivity	Upgrade employee productivity	43.92
		Improve the support process	41.07
		Improve the status of the hospital information system	44.66
		Improve physical space	62.34
Customer& Market	Increasing the effectiveness of quality and quantity of continuous health care provision	Basic standards of patient-friendly hospitals	41.78
		Development of health care	26.67
		Design and set up a system to assess satisfaction with service recipients	61.25
processes	Upgrading the management of procurement and distribution of equipment	Optimal use of center equipment	41.05
Learning & grow	Development of educational activities	Development of educational activities	0%

### Table 1: Assessment of strategic objectives based on BSC

# 4. Findings

Regarding the limited data and information on the rate of implementation and success of the strategies in the organization, the following information was obtained about the results of the implementation of the strategies presented in the form of balanced scorecard funds. According to Table 1, the evaluation of the success rate of the strategic plan in four areas of financial-customer and marketprocesses - growth and learning, a set of financial objectives with the strategy of increasing the productivity of the hospital through operational programs, improving employee productivity - improving the support process - Improve the status of the hospital information system -Improve the physical environment, each program individually 43.92 -41.07- 44.66-62.34 percent has achieved its goals and in general, the realization of goals in the financial field is 47.99 percent. The degree of realization of the goals in the customer and market area with the strategy of increasing the effectiveness of quality and quantity of service delivery through continuous use of the program of development of the provision of health services, designing and deploying the system of assessing service satisfaction is 26.68 - 61.25%, respectively, achieved their goals. Is .And the realization of goals in this area is 53.96%.The achievement of goals in the area of processes with the strategy of upgrading the management of equipment procurement and distribution through the optimal use of equipment is 41%. The level of realization of goals in the field of growth and learning with the strategy of development of educational activities is zero percent. In other words, the overall percentage of achievement of goals over the two years since the implementation of the strategic plan is 40.73%. Table 2 shows the details of the implementation of the strategic plan.

Strategic goal	Percentage of available	Percentage achieved	The percentage of desirable
Promoting employee productivity	4.64	43.92	60
Improve the support process	5.56	41.07	60
Improve the health information system	6.66	44.66	100
Improvement of physical spaces	10.57	62.34	70
Implementing basic standards for patient friendly hospitals	10.76	41.78	60
Development of provision of health services	22.22	26.67	50
Designing and Establishing a Service Satisfaction Survey System	42.40	61.25	100
Optimal use of medical equipment	40	41.05	100
Development of educational activities	10	0	40

Table 2: Evaluation of the Strategic Plan of the Center

According to Table 2 information, Assessing the goals of staff productivity is 43.92 percent, And the optimal percentage for this goal is 60%. The gap between the goals achieved and the target level is 16.08%. One of the factors that causes the lack of realization of the goal and the existing gap is the factors such as the lack of performance of various work units such as radiology, laboratory, radiotherapy, blood bank, quality improvement, professional skills development of staff accounting, evaluation program, quality improvement, Welfare work of employees and ... due to lack of financial support - the lack of importance of the issue and lack of management support and other related factors.

In evaluating the improvement of the backup process, the target is 41.07 And The desired percentage is 60% Gap is available at 18.93%. Among the factors behind this gap, unfulfilled plans, such as creating an operational dashboard for executives, not setting the current state of hidden hospital costs, failing to implement a 20% reduction in insurance coverage, etc. - Implementing 30% of hospital deductions Present. In assessing the improvement of the hospital information system, the target was 44.66%. And The desired percentage of this goal is 100. Available gap is 55.34% And The reason for this gap was the non-implementation of programs such as scanning and removal of files issued in accordance with the National Permissions Act And Failure to run the program Binding offices required for hospitals To answer the customers.In evaluating the improvement of physical spaces The goal achieved is 62.34% And The percentage of organization desirable for this purpose is 70. The gap is 7.66 percent. Failure to implement the Physical Recovery Program of the Infectious Disease Improvement of physical space Psychosocial section The lack of a comprehensive program for spaces that are being transferred to the 540 Hospital. Among the factors that have caused the gap.In evaluating the implementation of the basic standards for patient-friendly hospitals, the target was 41.78% And The desirable percentage of the organization is 60% And the gap is 18.22 percent, Failure to perform a color coding program to identify allergic patients in all sections. The lack of training on post-discharge care to the family and the patient in all sections, Failure to implement patient bed equipment to prevent falls in all parts and ... can be mentioned.In

assessing the development of health care provision. The goal achieved is 46.68% And a desirable percentage of 50% is considered And 3.32% of the gap in this objective because Failure to implement admission procedures from the clinic or emergency admissions and emergency ward and Eve counseling program Failure to perform delivery Spanish and Epidural In 10% of Natural childbirth, Lack of development of health tourism services, Failure to set up a dental unit in the clinic and ... are among the factors contributing to this gap. In assessing the design and deployment of a system for assessing service satisfaction The goal achieved is 61.25% And the desired percentage is considered 100% And the existing gap is 38.75% And failure to implement the program to increase the patient's privacy nurses by physicians and during examination and treatment, Improvement of sanitation services and elimination of lack or lack of bath in the department. Among the factors that have caused the gap.

In evaluating the optimal use of medical equipment of the center The goal achieved is 41.05 And favorable percentage is 100% And the existing gap is 58.95% And failure to establish an out-patient pediatric echocardiography clinic, lack of prioritization and provision of equipment IT equipment deficiencies in at least 30% of the units, Failure to prioritize and provide deficiencies related to IT equipment, failure to set up a molecular laboratory unit, The lack of development of Doppler ultrasound services in central radiology and... The causes of this gap. In evaluating the goal of development of educational activities The goal is zero Considering that the percentage of the desired percentage is considered 40%. The lack of implementation of operational programs is due to this great difference.

## 5. Conclusions

According to Table 2 information, Assessing the goals of staff productivity is 43.92 percent, And the optimal percentage for this goal is 60%. The gap between the goals achieved and the target level is 16.08%. One of the factors that causes the lack of realization of the goal and the existing gap is the factors such as the lack of performance of various work units such as radiology, laboratory, radiotherapy, blood bank, quality improvement, professional skills development of staff

accounting, evaluation program, quality improvement, Welfare work of employees and ... due to lack of financial support - the lack of importance of the issue and lack of management support and other related factors. In evaluating the improvement of the backup process, the target is 41.07 And The desired percentage is 60% Gap is available at 18.93%. Among the factors behind this gap, unfulfilled plans, such as creating an operational dashboard for executives, not setting the current state of hidden hospital costs, failing to implement a 20% reduction in insurance coverage, etc. - Implementing 30% of hospital deductions Present. In assessing the improvement of the hospital information system, the target was 44.66%. And The desired percentage of this goal is 100. Available gap is 55.34% And The reason for this gap was the non-implementation of programs such as scanning and removal of files issued in accordance with the National Permissions Act And Failure to run the program Binding offices required for hospitals To answer the customers. In evaluating the improvement of physical spaces The goal achieved is

62.34% And The percentage of organization desirable for this purpose is 70. The gap is 7.66 percent. Failure to implement the Physical Recovery Program of the Infectious Disease Improvement of physical space Psychosocial section The lack of a comprehensive program for spaces that are being transferred to the 540 Hospital. Among the factors that have caused the gap. In evaluating the implementation of the basic standards for patient-friendly hospitals, the target was 41.78% And The desirable percentage of the organization is 60% And the gap is 18.22 percent, Failure to perform a color coding program to identify allergic patients in all sections. The lack of training on post-discharge care to the family and the patient in all sections, Failure to implement patient bed equipment to prevent falls in all parts can be mentioned. In assessing the development of health care provision The goal achieved is 46.68% And a desirable percentage of 50% is considered And 3.32% of the gap in this objective because Failure to implement emergency admissions and admission procedures from the clinic or emergency ward and Eye counseling program Failure to perform delivery Spanish and Epidural In 10% of Natural childbirth, Lack of development of health tourism services, Failure to set up a dental unit in the clinic are among the factors contributing to this gap. In assessing the design and deployment of a system for assessing service satisfaction The goal achieved is 61.25% And the desired percentage is considered 100% And the existing gap is 38.75% And failure to implement the program to increase the patient's privacy by physicians and nurses during examination and treatment, Improvement of sanitation services and elimination of lack or lack of bath in the department. Among the factors that have caused the gap. In evaluating the optimal use of medical equipment of the center The goal achieved is 41.05 And favorable percentage is 100% And the existing gap pediatric is 58 95% And failure to establish an out-patient echocardiography clinic, lack of prioritization and provision of equipment equipment deficiencies in at least 30% of the units, Failure IT to prioritize and provide deficiencies related to IT equipment, failure to set up a molecular laboratory unit. The lack of development of Doppler ultrasound services in central radiology the causes of this gap. In evaluating the goal of development of educational activities The goal is zero Considering that the percentage of the desired percentage is considered 40%. The lack of implementation of operational programs is due to this great difference. In order to progress and improve the productivity of hospitals, Strengthening Strong and Practical Strategic Planning, And paying attention to the professionalization of specialized units and the development of job skills of staff in different units special attention to training personnel and paying for career development.Improvement of the information system of the hospital, provision of credit for the improvement of physical spaces is recommended. It is recommended that the hospital use the data collected to improve the safety of the provision of services in order to increase the quality of the quality and the quantity of provision of therapeutic continuous use.Promoting services with safety for specific purposes, Evaluation of an operational plan for achieving goals by outsourcing and process indicators (emphasis on patient safety) Comparison of indicators with other hospitals, actions based on the progress of the operational program, policies and guidance on standard procedures for procedures in all units and services to ensure patient safety, records and reports on the training and implementation of standard procedures for the implementation of related procedures Give employees the policy of training pulses to new employees. In order to achieve the goals of upgrading the management of the procurement and distribution of equipment, the provision of credit and management attention to the implementation of operational programs is of great importance. In order to facilitate the development of educational activities, the establishment of a training development office with the aim of improving the quality of clinical medical education, in order to facilitate the establishment of this office in the hospital, the Center for the Development of Hospital Research Center provides the necessary facilities for research support, physical space and administrative facilities needed for this activity. Provide office. The main activities of this center, including enhancement of faculty members' faculty competencies in the field of educational planning, evaluation (including learners, curriculum and faculty members), teaching and learning methods, research in education, and management of change in the field of clinical education And so on

### 6. References

- Amstrang, M, (2007), "Strategic Human Resource Management" ,( D. Izadi, M. Arabi, Trans). Tehran .Iran: Cultural Research Centers, PP.45-47.
- Amirkhani, T, (2012), "Evaluation of Performance in the Public Sector, Challenges and Solutions", Institute of Productivity and Human Resources, P.23.
- 3. Davari, D ,&Shanehsazzadeh, M.H, (2001), "Strategic Management from Theory to Practice", Tehran, PP.240-245.
- 4. Ghaderi, F,& Morad hacel, B, (2015), "Analysis of the success rate of strategic management of Hamedan', deputy director of health information management, Vol.12, No.4, P.56.
- 5. Hoque G, Zahirul N. (2008)," Enhance competitive performance via critical Key", Department of Accounting and Data Analytics, P.91.
- 6. Imami Meybodi, A, (2006), "Principles of Measuring Performance and Productivity" ,Research Institute for Marketing Studies,No.4,P.23.
- 7. Mehri Pargo, A, (2015), "Balanced Scorecard" ,Insight Management, Scientific-research-advisory website.
- 8. Nefstead W ,& , Gillard SA,(2006), "Creating an excel-based balanced scorecard to measure the performance of colleges of agriculture". American agricultural economics association (AAEA), Annual meeting.PP.102-108.

9. Wong-On-Wing B, Lan G, Wei L, ,& , Dan Y.(2007), "Reducing conflict in balanced scorecard evaluations. Accounting, Organizations and Society".No.16,P. 67.