

The Reality of Applying the Balanced Scorecard in the Egyptian Ceramic Companies

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Abstract: The study aimed to identify the level of organizational performance in ceramic companies in the Tenth of Ramadan City, where the researchers used the descriptive analytical method, through a questionnaire distributed. The study reached a set of results, the most important of which are: the presence of a clear consensus of the study sample from the members of the senior management that all dimensions of the balanced scorecard variable are largely present in the ceramic companies under study, and the results showed the approval of the study sample of workers in an average way on the application of the financial dimension and that it is applied Well, the approval of the study sample of the employees in an average way that tends to decline on the degree of application of the customer dimension and that it is applied by the senior management in an inappropriate way, the approval of the study sample of the employees in a large way on the degree of application of the internal operations dimension and that it is applied by the senior management in a large and appropriate way, approval The study sample of workers applying the learning and growth dimension is moderately low and it is applied inappropriately by the senior management. The study presented a set of recommendations, the most important of which are: working on clarifying and translating the vision and strategy of the institution, working on clarifying the strategy and linking it to the goals, planning and setting goals and arranging strategic initiatives, promoting strategic feedback.

Keywords: Organizational Performance, Balanced Scorecard, Ceramic Companies, 10th Of Ramadan City, Egypt.

Introduction

Today we live in an era of extreme change and fluctuation, in which peoples have converged, cultures overlap, and political and economic conflicts, intellectual, cultural and social transformations affect individuals, groups, institutions and countries, where business organizations are exposed to many organizational crises that affect their goals and may lead to the failure of these Organizations (Gad Al-Rub, 2011, P: 70). Ceramic companies in the Tenth of Ramadan City are among the labor-intensive industries, with huge capital, which contribute significantly to increasing state revenues through taxes, reducing unemployment rates through employment, increasing growth rates in this sector, and bridging the gap between ceramic needs and the Import to save foreign currency.

These companies seek to achieve success in their activities to build a distinguished strategic and competitive center that guarantees their survival and growth. They also seek to improve their performance according to the environment in which they arise by adapting to environmental variables and factors, and benefiting from them through the use of a scientific method to improve performance through a card. Balanced performance.

Problem Statement

Through the results of the survey, it is clear that there are many phenomena that the ceramic sector suffers from in the Tenth of Ramadan Industrial City, the most important of which may be the sit-ins and strikes of workers during the year 2012, which led to the suspension of production in most of the companies' production lines, and the demands of the workers

that were presented to the Council Corporate administrations represented in the disbursement of profits at the rate of 10%, the payment of meal allowances, the increase in salaries, and the expansion of the health insurance plan for workers to include their families, at a time when most individuals in this sector consider the importance of having an independent crisis management unit, but there is a clear contradiction between what workers believe And what is applied in practice.

And since the study is concerned with improving the performance of companies that are accustomed to developing emergency plans and procedures to face crises that they may encounter during their various activities related to production, storage, transport and export.

The problems can be identified as follows:

1. The emergency plan that was prepared by the ceramic companies in the tenth of Ramadan depends on the reaction in the confrontation after the occurrence of the crisis or accident.
2. Focusing on technological and environmental crises and neglecting other crises (Psychological - Economic, Information...) that cause sit-ins and strikes among workers.

Through the foregoing and based on differences between the results of previous studies and the aforementioned phenomena, the researchers can say that the research problem is the failure to improve the organizational performance of those companies.

Thus, the problem can be formulated in the following question:

What is the reality of applying the balanced scorecard in ceramic companies in the Tenth of Ramadan City?

Research Objectives

This study aims to achieve the following objectives:

1. Raising the level of quality of internal and external communication systems in order to achieve effective communication with senior management, employees and customers
2. The necessity of adopting the dimensions of the balanced scorecard (the financial dimension, the customer dimension, the internal process dimension, and the learning and growth dimension) to improve performance in ceramic companies.
3. Rooting the intellectual and philosophical framework for organizational performance and the balanced scorecard.
4. Suggesting a set of recommendations that contribute to increasing the level of performance in ceramic companies in the Tenth of Ramadan City.

Research Importance

The aspects of the study's importance can be identified from the contribution and expected addition from it, as follows:

Scientific (Theoretical) Importance:

1. This research contributes to the possibility of presenting a proposed framework for distributing roles and responsibilities, giving powers and delegating powers in companies to ensure rapid decision-making to face crises, which affects performance.
2. The importance of the research is due to the fact that it provides a scientific addition to the knowledge of improving organizational performance through the application of the balanced scorecard.

Practical (Applied) Importance:

1. The current research is due to the importance of the applied field, where the field study is carried out on the ceramic sector in the Tenth of Ramadan City, which is one of the pillars of the national economy.
2. The ceramic sector is characterized as a labor-intensive society, and a high rate of risks faced by workers in this sector, and is characterized by rapid turnover of work, and is characterized by material and moral benefits for workers.
3. The research also derives its importance from the expected results that may contribute to supporting the industrial environment of the business organizations in question so that this is reflected positively on organizational performance.
4. The relative decline in the ratio of imports to exports in Egypt during the period from 2010 to 2014, as it decreased by about 36.3% in 2014 compared to 2010.

Research Limits and Scope

The scope of the study shall be as follows:

1. **Objective Limits:** The study focused on identifying the reality of applying the balanced scorecard.
2. **Human Limits:** The study was conducted on senior management and workers in ceramic companies in the Tenth of Ramadan City, who responded by filling out a questionnaire.

3. **Institutional Limits:** The field study was conducted on the ceramic industry sector, which includes (five major industrial companies) for ceramics in the Tenth of Ramadan Industrial City.
4. **Spatial Limits:** The study was conducted in the Arab Republic of Egypt.

Previous Studies

- Study of (Shehada et al., 2020) 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.
- Study of (Shehada et al., 2020) aimed to identify the improvement of performance and its impact on the application of the 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 number reached Total (62) individuals, and the researchers used the questionnaire as a main tool to collect 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 for improving performance with a relative weight (80.12%), and a high approval for all dimensions of the balanced scorecard as it got a relative weight (81.44%), and the arrangement of its dimensions came as follows, the first place came the incubation operations 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%), and as the study results showed A positive statistically significant relationship between improving performance and applying balanced scorecard dimensions in business incubators. The linear regression analysis model also showed an effect of improving performance in applying balanced scorecard dimensions. The study came out with several recommendations, the most important of which is that business incubators seek to adopt the application of a 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 employees in incubators to introduce them to the balanced scorecard and how to apply them, and that design is made A more effective mechanism to follow up with companies the incubation period ends and to monitor the progress of these companies

- Study of (Azim, et al., 2015), which aimed to study the relationship between corporate governance and corporate performance, and to clarify the impact of transparency and disclosure on the corporate performance of the target companies. The most important results were that there is a significant effect between transparency and disclosure and the institutional performance of the targeted companies. There is a significant relationship between corporate governance and corporate performance. There is also a significant and significant impact of companies' commitment to corporate governance and corporate performance. There is a significant effect between transparency and disclosure and the institutional performance of the targeted companies.
- Study of (Shah et al., 2015), which aimed to identify the effectiveness of the human resource management system, and does it cover all activities related to human resource management?, as well as a comparison between the performance of the organization before and after the development and implementation of the appropriate human resource system, with an explanation of whether The human resource system helps the organization grow and move towards the better in the overall performance of the organization in the long run. The most important results were that there is a strong correlation between the availability of an effective human resource management system and improving the organizational performance of the organization. And that there is a relationship between improving motivational activities and encouraging the effective and successful implementation of the human resource management system. The effectiveness of the human resource management system affects the institutional performance of organizations, but slowly.
- Study of (John, 2012) which aimed to identify the impact of the incentive system on the degree of job satisfaction and to identify the strengths and weaknesses of the incentive system in multinational companies by applying

to a sample of these companies. The most important findings of the study were that there is a significant relationship between job satisfaction and incentive variables represented in justice, objectivity, material and non-material incentives. And that there is a correlation between the characteristics of the incentive system and the characteristics of the performance appraisal system in multinational companies. There are shortcomings in the incentives system applied, especially the weakness of moral incentives provided to employees, which raises the degree of loyalty and satisfaction with work, which in turn helps the success of the organization.

- Study of (Joel, 2011), which aimed to measure the relationship between the levels of success of training programs and levels of job performance, as well as identifying the components of an effective training program that affects job performance levels. The most important findings of the study were that the most important reasons for the shortcomings in the performance of workers are due to the lack of experience and practice. And that attending training programs through a specific training plan helps in improving job performance. And to determine the training needs according to the scientific bases in order to achieve the effectiveness of the training process, which positively affects job performance.
- Study of (Luis, 2010), which aimed to identify the impact of employee performance appraisal on improving performance at work, by applying it to Sony, the global leader in the manufacture of electrical and electronic products. The most important findings of the study were that there is a significant relationship between employee performance appraisal and improving performance at work, where employee performance appraisal shows weaknesses in workers' performance and works to treat them through training programs, which positively affects improving workers' performance in their work. There is a link between the systems and methods of evaluating the performance of employees and the efficiency of employee evaluation, which leads to accurately identifying the problem and deficiencies in performance and developing effective solutions that address the shortcomings in performance.

Commenting On Previous Studies:

After reviewing the most important previous studies related to the subject of the current study and reviewing and analyzing the results of those studies, the researchers were able to derive the following elements:

The reality of institutional performance in Egyptian, Arab and foreign companies:

1. Performance measurement is very important for all companies with their different organizational forms and activities because it gives a realistic picture of the company's current situation and performance measurement indicators must be translated so that those indicators can be understood, and in this study both agree (John, 2012, Shah, 2015).

2. There is a significant relationship between performance appraisal and performance improvement, as employee performance appraisal shows weaknesses in the performance of employees and works to treat them through training programs. This study is consistent with (Luis, 2010, Joel, 2011, and Azim, 2015).

Theoretical Framework

Balanced Score Card (BSC)

In this study, we focus on the Balanced Scorecard, where many terms were applied to the Balanced Scorecard, so it was called the Balanced Achievement Card, and the Balanced Score Card, and it means that card that is concerned with measuring institutional performance at the level of the institution as a whole, and defined as: "A set of principles And analytical techniques to improve the performance of organizations in four main dimensions: the financial dimension, the customer dimension, the learning and growth dimension, and the business process dimension (internal processes)." The main objective of this card is to measure the extent to which the strategic vision of business organizations is achieved by following up on the accomplished performance in accordance with the previously set goals. The use of the scorecard and the interrelationship between objective plans and strategies of the institution, and the interrelationship between the goals of employees and the goals of the institution contributes (Seifan, 2009, pp: 1-37).

When the Balanced Scorecard was designed by the US specialist Balanced scorecard institution, its components are positioned as a tool for communicating the diverse and interrelated goals that the unit should achieve in order to compete on the basis of capabilities and creativity, not just tangible assets. On an integrated set of performance measures derived from the unit strategy. It is basically how the unit will achieve its goals through the balanced scorecard (Al-Hassan, 2009, p. 13).

The Balanced Scorecard is one of the contemporary management approaches presented by Kaplan & Norton as a new concept of strategic management. This approach provides a complete solution to the weakness and ambiguity in the old orientation of the management system that focuses on financial performance only by adding other dimensions that transform the strategic plan into actions and tangible results. Linking objectives, means and measures to the required level of performance, programs and initiatives, to the strategic plan.

Norton & Kaplan (1992. P: 71) defines a balanced scorecard as "a set of financial and non-financial measures that provide senior management with a clear, comprehensive, and rapid view of an organization's performance."

While the balanced scorecard was defined as "a management system that aims to help the organization translate its vision and strategy into a set of interrelated goals, measurements and strategy, as the financial report no longer represents the only way through which institutions can evaluate their activities and chart their future movements (Blaskeh, 2010, P:23).

While (Al-Dabbagh, 2013 P: 7), it "represents a point at which the management of the institution stops to know the extent to which it achieves its goals stemming from its strategy, the extent of its satisfaction with the customer and employees, its relationship with the recipients, and the level of growth and development that it has reached compared to the standards of the previous period".

The researchers can conclude that the "Balanced Scorecard" is a method that helps the organization translate its vision and mission into action and an executive reality whose results can be expected, and thus enables us to take advantage of opportunities and face threats to the organization, and measures the performance of the organization through four axes: financial, customers Internal processes, learning and growth.

The Balanced Scorecard is of great importance that can be used in the following points:

- A. Clarifying and translating the vision and strategy of the organization: where the organization's strategy is translated into goals, the market and the customer sector that the organization will serve is determined, in order to achieve these goals. Exactly what to do (Blaskeh, 2010, P: 25).
- B. **Communicating The Strategy And Linking It To The Objectives:** The balanced scorecard helps to link the objectives of departments and departments with the objectives of the strategy of the institution, and thus the possibility of linking the incentive system and accountability for the extent to which each department or department contributes to achieving the strategic objectives of the institution and at the same time inferring the extent to which departments and individuals understand the vision of the institution (Al-Shaabani , 2011, pp. 105-137).
- C. **Planning, Setting Goals and Arranging Strategic Initiatives:** The best effect of the balanced scorecard appears when it is employed to bring about organizational change. Therefore, executives must set goals for the balanced measurement of performance in its multiple aspects, and through causal relationships, the potential to be achieved becomes translated into financial performance (Hamoudi). , 2013, pp. 195-215).
- D. **Strengthening Strategic Feedback:** it enables managers to improve performance and make adjustments during the implementation of the strategy as well as making fundamental changes if necessary, in addition to the possibility of moving the organization from focusing on internal financial budgets to include additional axes such as customers, markets and thus enabling the balanced scorecard institutions from coordinating its strategies to reflect support and reinforcement of learning as quickly as possible.

Balanced Scorecard:

Kaplan and Norton (2006, P: 7) defined the balanced scorecard as a comprehensive system for measuring performance from a strategic perspective, according to which the business organization strategy is translated into strategic

goals, measures, target values and clear preparatory procedural steps.

Balanced Scorecard Dimensions:

The Balanced Scorecard is concerned with three sectors of stakeholders in the organization: shareholders, customers, and employees. The measures chosen in each of these aspects must be compatible with the organization's strategy so that a balance is achieved between goals in the short and long term and between the desired outputs and performance drivers for these. Outputs through the Four Dimensions (Ghawth, 2005, p. 82).

- A. **The Financial Dimension:** Despite the important role of intangible goals and their long-term impact, many writers consider that financial goals are the best way to apply, and despite the criticism of most writers and researchers of financial measures and their support for non-financial measures, they do not deny the role of financial measures in Performance appraisal and financial measures cannot be ignored. Rather, they must be used with non-financial measures together (Niven, 2006, P: 68). The financial dimension includes a number of strategic criteria, including the criterion for achieving fair profit, which constitutes a strategic goal that most organizations seek to reach. And the criterion for the balanced growth of the mix of revenues from investment activities, and the criterion for achieving an added economic value (Dergham and Abu Fadda, 2009, p., 748).
- B. **Customer Dimension:** This dimension is concerned with the methods that create value for customers and what is the value that satisfies the customer and why would he be willing to pay then if this dimension is evaluated by directing the internal operations dimension and after education and development and growth of the organization through customer satisfaction and thus this part of the process is Inverting the Balanced Scorecard because if the organization cannot deliver the appropriate production and services in a way that will make it profitable in the short and long term, it will vanish.
- C. **Internal Operations Dimension:** This dimension focuses on the important internal operational factors and procedures that enable the organization to be distinguished and thus lead to the achievement of the expected customer desires efficiently and effectively, as well as to achieving distinct financial results that are satisfactory to the shareholders. This aspect also includes inventions and innovations that lead to the introduction of products and new services that satisfy new and existing customers (Awad, 2009, p. 103)

- D. **The Education and Growth Dimension:** The education and growth dimension guarantees the organization the ability to renew as it is considered the basic condition for continuity and long-term survival. This dimension aims to direct individuals towards continuous development and improvement necessary for survival, and in this dimension the organization studies what it must do to retain the required technical knowledge to understand and satisfy customer needs.

Methodology and Procedures:

According to the objectives and hypotheses of the research, the researchers relied on the descriptive analytical approach in dealing with the research problem, reaching the results, and proposing appropriate recommendations to treat the problem by extrapolating the literature of previous studies related to the subject of the research to form the conceptual framework and extract the indicators and elements that were used in formulating the research hypotheses and variables.

First: Type and Sources of Data:

In light of the identification of the problem and the research variables, the data that was relied upon in achieving the research objectives can be identified as follows:

1. **Secondary Data:** Some of the recorded and published secondary variables related to strategic planning in the ceramic sector were relied upon.
2. **Primary Data:** The primary data necessary for research was collected from companies through the survey method, and the opinions and attitudes of workers in the companies were relied on to obtain the primary data that served the research requirements.

Second- Study Population: The study population consists of all members of the senior management, as well as those working in the ceramic industry sector in the Tenth of Ramadan City.

Third- Study Sample:

1. Sample Distribution And Response Rate

The researchers relied on the stratified random sample in each of the study categories individually (the senior management category - the workers category). The researchers distributed the sample using the proportional distribution as shown. The researchers relied on the tables of statistical samples (1) at a confidence level of 95% And an allowable error in the estimation is within 5%, and the percentage of the phenomenon in the community = 0.50, the sample size for the senior management category was = 187, while the sample size for the workers category = 377, and the following is the distribution of the sample and the different response rates in the study categories:

Table 1: Sample distribution and the percentage of different responses in the study groups

The Company's Name		Community Size	Sample Volume	Correct Responses	Response Rate %
Cleopatra Group	Senior Management	116	60	55	%91.6
	Workers	6233	128	115	%89.8
Eldorard	Senior Management	42	22	20	%90.9

	Workers	2216	45	39	%86.6
Fancy	Senior Management	33	17	16	%94.1
	Workers	1780	36	30	%83.3
The Prince	Senior Management	79	41	38	%92.6
	Workers	3614	73	64	%87.6
Al-Rajaa	Senior Management	90	47	46	%97.8
	Workers	4818	95	80	%84.2
Total	Senior Management	360	187	175	%93.58
	Workers	18661	377	328	%87

Statistical analysis of the results of the field study:**Validity and reliability coefficient (Cronbach's Alpha coefficient):**

The reliability coefficient (Cronbach Alpha) was calculated for the survey questions in each category of the study, in order

Table 2: Honesty and Constasy Coefficients for the Senior Management Category

Axis Name	Number Of Items	Cronbach's Alpha coefficient	Stability Coefficients
Learning Phase	4	0.803	0.896
Performance Dimensions	16	0.916	0.957

From the previous table, it is clear that the validity and reliability coefficients are acceptable for the questionnaire as a whole, because all the value of the validity and reliability

Table 3: Honesty and reliability coefficients for the category of workers

Axis Name	Number Of Items	Cronbach's Alpha coefficient	Stability Coefficients
Performance Dimensions	16	0.907	0.952

From the previous table, it is clear that the validity and reliability coefficients are acceptable for the questionnaire as a whole, because all the value of the validity and reliability coefficients exceeded (0.5) in the category of workers and

Table 4: Honesty and reliability coefficients for the category of clients

Axis Name	Number Of Items	Cronbach's Alpha coefficient	Stability Coefficients
Performance Dimensions	16	0.872	0.933

From the previous table, it is clear that the validity and reliability coefficients are acceptable for the questionnaire as a whole, because all the value of the validity and reliability coefficients exceeded (0.5) in the category of clients and therefore it can be said that they are coefficients of good significance for research purposes, and therefore they can be relied upon in the analysis without excluding any of the elements The variables under study.

to examine the reliability of the questionnaire questions and to examine the extent to which these questions could be relied upon in the analysis. The values of the validity and reliability coefficients were in the following tables:

coefficients exceeded (0.5) in the category of senior management members. Of the variables under study.

therefore it can be said that they are coefficients of good significance for research purposes, and therefore they can be relied upon in the analysis without excluding any element of the variables place of study.

Descriptive Statistics for the Results of the Field Study

The following is a presentation of the descriptive statistics results in the two study categories, where the researchers relied on the weighted arithmetic mean, standard deviation, as well as the relative importance as a reflection of the weighted average value in the form of a percentage.

1. Senior Management Category:

Table 5: Statistical analysis of the answers of the respondents, the senior management category, with regard to the education stage

#	Item	SMA	Standard Deviation	Relative Importance	Ranking
1.	The company's management effectively derives lessons, effects, and lessons from the crises it faced previously, in an attempt to benefit from them in the future.	4.28	0.72	%85.6	The Second
2.	The company's management evaluates previous crisis management plans and programs with the intention of developing and improving them in order to deal with future crises.	4.34	0.73	%86.8	The First
3.	The company's management integrates the lessons learned from the shortcomings and gaps in the previous plans with great accuracy into the plans for future crises.	4.12	0.76	%82.4	The Third
4.	Preparing, collecting and distributing information with high transparency.	4.02	0.77	%80.5	The Fourth

With regard to the education stage, the relative importance came in the first order. The company's management evaluates previous crisis management plans and programs with the intention of developing and improving them in order to deal with future crises, with a relative importance of 86.8% and a standard deviation of 0.73. The company's management effectively extracts lessons in the second order. And the effects and lessons from the crises it faced previously in an attempt to benefit from them in the future with a relative importance of 85.6% and a standard deviation of 0.72, while

in the last order came the element of preparing, collecting and distributing information with high transparency, with a relative importance of 80.5% and a standard deviation of 0.77. In general, all values of the relative importance exceed 80%. Which means that the study sample from the members of the senior management clearly agreed that all those elements that express education are applied very clearly in the ceramic industry companies.

The third axis: Dimensions of the performance variable:

Table 6: Statistical analysis of the answers of the respondents, the senior management category, with regard to the financial dimension

#	Item	SMA	Standard Deviation	Relative Importance	Ranking
1.	The company seeks to fulfill its commitments to customers by offering a high quality product at reasonable prices.	4.27	0.74	%85.4	The Second
2.	The company seeks to reduce unnecessary operational costs that do not contribute effectively to improving product quality.	4.1	0.81	%82.1	The Fourth
3.	The company is increasing the efficiency of its products to global competition.	4.31	0.74	%86.2	The First
4.	The company works by increasing production plans, pumping investments, and keeping pace with the technological development of competition between companies.	4.11	0.79	%82.2	The Third

With regard to the financial dimension, it came in the order of relative importance in the first order, the element. The company increases the efficiency of its products to global competition with a relative importance of 86.2% and a standard deviation of 0.74. In the second order came the element that the company seeks to fulfill its obligations towards customers by providing a high-quality product and appropriate prices with relative importance it reached 85.4% and a standard deviation of 0.74, while in the last order came

the element. The company seeks to reduce unnecessary operational costs that do not effectively contribute to improving the quality of the product, with a relative importance of 82.1% and a standard deviation of 0.81. In general, all the relative importance values exceed 80%, which means the unanimity of the study sample from the members of the senior management is clear that all those elements that express the financial dimension are widely applied and clear in the ceramic industry companies.

Table 7: Statistical analysis of the answers of the respondents, the senior management category, with regard to the customer dimension

#	Item	SMA	Standard Deviation	Relative Importance	Ranking
1.	The company is keen to develop its products offered to the customer in line with social responsibility.	4.5	0.61	%90.1	The First
2.	The company seeks to conduct a field survey from time to time to measure the extent of customer satisfaction with its products.	4.09	0.77	%81.9	The Fourth

3.	The company tries to simplify the procedure for the product to reach the customer through distribution agents.	4.34	0.69	%86.9	The Second
4.	The company makes sales offers from time to time to satisfy the customer.	4.25	0.78	%85.1	The Third

With regard to the dimension of customers, it came in the order of relative importance in the first order, the element. The company is keen to develop its products that it offers to the customer in proportion to social responsibility, with a relative importance of 90.1% and a standard deviation of 0.61. In the second order came the element.

The company is trying to simplify the procedures for reaching the product to the customer through distribution agents with a relative importance of 86.9% and a standard deviation of 0.69, while in the last order came the element. The company seeks

to conduct a field survey from time to time to measure the extent of customer satisfaction with its products, with a relative importance of 81.9% and a standard deviation of 0.77. In general, all the relative importance values exceed 80%, which means a unanimous sample. The study from the senior management members clearly stated that all those elements that express the customer dimension are applied very well, as well as the extent to which customers are taken into account in the ceramic industry companies.

Table 8: Statistical analysis of the answers of the respondents, the senior management category, with regard to the internal operations dimension

#	Item	SMA	Standard Deviation	Relative Importance	Ranking
1.	The company seeks to provide specialized and efficient labor.	4.41	0.74	%88.1	The Fourth
2.	The company provides modern and advanced technologies necessary for the success of objectives and product development.	4.49	0.69	%89.9	The First
3.	The current raw materials are sufficient to prepare the product in a distinctive way, and the company is working on developing the raw material in proportion to the efficiency of the product.	4.46	0.70	%89.3	The Third
4.	The company imports the latest machines used in the ceramic industry with the latest international technical specifications.	4.48	0.70	%89.6	The Second

With regard to the internal operations dimension, it came in the order of relative importance in the first place. The company provides the modern and advanced technologies necessary for the success of the objectives and product development, with a relative importance of 89.9% and a standard deviation of 0.69. In the second place, the company imports the latest machines used in the ceramic industry with the latest international technical specifications with a relative importance of 89.6% and a standard deviation of 0.70, while

in the last order came the element. The company seeks to provide specialized and efficient labor with a relative importance of 88.1% and a standard deviation of 0.74. In general, all the relative importance values exceed 80%, which means the unanimity of the study sample of members of the senior management in a way it is clear that all those elements that express the various internal processes are very widely present in the ceramic industry companies.

Table 9: Statistical analysis of the answers of the respondents from the senior management category with regard to the learning and growth dimension

#	Item	SMA	Standard Deviation	Relative Importance	Ranking
1.	The company is working to increase the utilization of the number of patents and present new distinctive ideas.	3.59	0.81	%71.9	The Fourth
2.	The company relies on specialized training programs to train employees inside and outside Egypt to enable employees to improve and quality performance levels.	3.81	0.73	%76.2	The First
3.	The company encourages creators and adopts their creative ideas.	3.65	0.77	%73.1	The Third
4.	The company invests a lot of money in the rehabilitation and development of human resources scientifically and practically.	3.79	0.76	%75.9	The Second

With regard to the dimension of learning and growth, it came in the order of relative importance in the first place, the element. The company relies on specialized training programs to train workers inside and outside Egypt to enable workers to improve and quality performance levels with a relative

importance of 76.2% and a standard deviation of 0.73. In the second place, the company invests a lot of money in qualifying And the development of human resources, scientifically and practically, with a relative importance of 75.9% and a standard deviation of 0.76, while the company is

working on increasing the benefit from the number of patents and presenting new distinctive ideas with a relative importance of 71.9% and a standard deviation of 0.81. In general, all values of relative importance are more than 70% of what It means the clear approval of the study sample from the members of the senior management that all those elements

Table 10: Statistical analysis of the answers of the respondents, including the category of workers with regard to the stage of education

#	Item	SMA	Standard Deviation	Relative Importance	Ranking
1.	The company's management effectively derives lessons, effects, and lessons from the crises it faced previously, in an attempt to benefit from them in the future.	3.66	0.97	%73.2	The First
2.	The company's management evaluates previous crisis management plans and programs with the intention of developing and improving them in order to deal with future crises.	3.5	0.98	%70.1	The Second
3.	The company's management integrates the lessons learned from the shortcomings and gaps in the previous plans with great accuracy into the plans for future crises.	3.29	1.11	%65.9	The Fourth
4.	Preparing, collecting and distributing information with high transparency.	3.42	1.03	%68.4	The Third

With regard to the education stage, the relative importance came in the first order. The company's management effectively derives lessons, effects and lessons from the crises it faced previously in an attempt to benefit from them in the future, with a relative importance of 73.2% and a standard deviation of 0.97. In the second order came the element. The company's management evaluates plans and programs managing previous crises with the intention of developing and improving them in order to deal with future crises with a relative importance of 70.1% and a standard deviation of 0.98,

Table 11: Statistical analysis of the answers of the respondents, the category of workers, with regard to the financial dimension

#	Item	SMA	Standard Deviation	Relative Importance	Ranking
1.	The company seeks to fulfill its commitments to customers by offering a high quality product at reasonable prices.	3.86	0.95	%77.2	The Second
2.	The company seeks to reduce unnecessary operational costs that do not contribute effectively to improving product quality.	3.59	1.02	%71.9	The Fourth
3.	The company is increasing the efficiency of its products to global competition.	4.03	0.92	%80.6	The First
4.	The company works by increasing production plans, pumping investments, and keeping pace with the technological development of competition between companies.	3.73	0.98	%74.7	The Third

With regard to the financial dimension, it came in the order of relative importance in the first order, the element. The company increases the efficiency of its products to global competition with a relative importance of 80.6% and a standard deviation of 0.92. In the second order came the element that the company seeks to fulfill its obligations towards customers by providing a high-quality product and appropriate prices with relative importance It reached 77.2% and a standard deviation of 0.95, while in the last order came

Table 12: Statistical analysis of the answers of the respondents, the category of workers, with regard to the customer dimension

that express learning and growth, and this is an indicator of the extent to which the members of the senior management are aware of the dimension of learning and growth.

2. Analyzing The Answers Of The Workers Category:

while the last item came in the last order. The company's management integrates lessons learned from the shortcomings and gaps in previous plans with high accuracy in future crisis plans with a relative importance of 65.9% and a deviation Standards 1.11 In general, all relative importance values exceed 65%, which means that the study sample of employees in the companies under study agrees in an average way that all those elements that express education from the top management are applied inappropriately.

The third axis: Dimensions of the performance variable:

the element. The company seeks to reduce unnecessary operational costs that do not effectively contribute to improving the quality of the product, with a relative importance of 71.9% and a standard deviation of 1.02. In general, all values of relative importance exceed 70%, which means the agreement of the study sample from the employees of the companies under study on average that all those elements that express the consideration of the financial dimension by the senior management are well applied.

#	Item	SMA	Standard Deviation	Relative Importance	Ranking
1.	The company is keen to develop its products offered to the customer in line with social responsibility.	3.47	1.04	%69.5	The Second
2.	The company seeks to conduct a field survey from time to time to measure the extent of customer satisfaction with its products.	3.41	1.09	%68.2	The Third
3.	The company tries to simplify the procedure for the product to reach the customer through distribution agents.	3.12	1.13	%62.5	The Fourth
4.	The company makes sales offers from time to time to satisfy the customer.	3.65	1.01	%73.1	The First

With regard to the dimension of customers, it came in the order of relative importance in the first order. The company makes sales offers from time to time to satisfy the customer with a relative importance of 73.1% and a standard deviation of 1.01. In the second order came the element. The company is keen to develop its products that it offers to the customer in line with the importance of social responsibility a relative importance of 69.5% and a standard deviation of 1.04, while the last item came in the last order. The company is trying to

simplify the procedures for reaching the product to the customer through distribution agents with a relative importance of 62.5% and a standard deviation of 1.13, and in general all the relative importance values exceed 60% only, which means the approval of the study sample of employees. In the companies under study, it is moderately sloping to decrease, provided that all those elements that express the customer dimension by the senior management are applied inappropriately.

Table 13: Statistical analysis of the answers of the respondents, including the category of workers, with regard to the internal operations dimension

#	Item	SMA	Standard Deviation	Relative Importance	Ranking
1.	The company seeks to provide specialized and efficient labor.	4.16	0.98	%83.2	The Third
2.	The company provides modern and advanced technologies necessary for the success of objectives and product development.	4.29	0.93	%85.9	The First
3.	The current raw materials are sufficient to prepare the product in a distinctive way, and the company is working on developing the raw material in proportion to the efficiency of the product.	42.5	0.94	%85.1	The Second
4.	The company imports the latest machines used in the ceramic industry with the latest international technical specifications.	4.00	0.98	%80.1	The Fourth

With regard to the internal operations dimension, it came in the order of relative importance in the first order. The element provided the company with modern and advanced technologies necessary for the success of the objectives and product development, with a relative importance of 85.9% and a standard deviation of 0.93. In the second place came the element. The current raw materials are sufficient for preparing the product with a distinctive preparation. The company is working on developing the material the raw materials are in proportion to the efficiency of the product with a relative

importance of 85.1% and a standard deviation of 0.94, while the last item came in the last order. The company imports the latest machines used in the ceramic industry with the latest international technical specifications with a relative importance of 80.1% and a standard deviation of 0.98. In general, all values of the relative importance exceed 80 %, which means that the study sample of employees of the companies under study agreed that all those elements that express the internal operations of the senior management are applied in a large and appropriate manner.

Table 14: Statistical analysis of the answers of the respondents, including the category of workers, with regard to the learning and growth dimension

#	Item	SMA	Standard Deviation	Relative Importance	Ranking
1.	The company is working to increase the utilization of the number of patents and present new distinctive ideas.	3.10	1.15	%62.1	The Fourth
2.	The company relies on specialized training programs to train employees inside and outside Egypt to enable employees to improve and quality performance levels.	3.87	1.01	%77.5	The First
3.	The company encourages creators and adopts their creative ideas.	3.50	1.11	%70.1	The Third
4.	The company invests a lot of money in the rehabilitation and development of human resources scientifically and practically.	3.79	1.09	%75.9	The Second

With regard to the dimension of learning and growth, it came in the order of relative importance in the first place. The element The Company relies on specialized training programs to train workers inside and outside Egypt to enable workers to improve and quality performance levels with a relative importance of 77.5% and a standard deviation of 1.01. In the second place, the company invests a lot of money in qualifying And the development of human resources scientifically and practically with a relative importance of 75.9% and a standard deviation of 1.09, while the company is working on increasing the benefit from the number of patents and presenting new distinctive ideas with a relative importance of 62.1% and a standard deviation of 1.15. In general, all values of relative importance exceed 60% of what it means the approval of the study sample of the employees of the companies under study in an average way that tends to decrease that all those elements that express the extent of the application of the learning and growth dimension by the senior management are applied inappropriately.

Conclusions

The following Results and recommendations were reached:

- The results clearly showed the consensus of the study sample from the members of the senior management that all dimensions of the performance variable (financial dimension, customer dimension, internal operations dimension, and learning and growth dimension) are largely present in the ceramic companies under study.
- The results showed that the study sample of employees agreed on average on the financial dimension and that it was well applied
- The approval of the study sample of employees in an average way that tends to decrease in relation to the dimension of clients and that it is applied by the senior management in an inappropriate manner.
- The approval of the study sample from the workers in a large extent with regard to the internal operations and that it is applied by the senior management in a large and appropriate way.
- The approval of the study sample of workers in an average way that tends to decline with regard to the learning and growth dimension and that it is applied inappropriately by the senior management.

Recommendations

In light of the findings, there are a set of recommendations, as follows:

- Work on clarifying and translating the organization's vision and strategy.
- Work on clarifying the strategy and linking it to the objectives.
- Planning, setting goals and arranging strategic initiatives.
- Promote strategic feedback

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