

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

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I. INTRODUCTION

The present business state ends up being energetically focused, business relatives are ending up creature more powerful and component in recognizing belligerent frameworks that will ensure priceless nearness. What's more, as the present business situation ends up being continuously engaged, business affiliation are winding up discernibly more powerful and dynamic in perceiving strong strategies that will make certain profitable nearness. Competition may be credited to business advancements, movement in advance and the changing fervor of customers (Paley, 2015).

antagonism may be credited to business advancements, society in advance and the changing enthusiasm of clients. Competition between business associations may coerce the rule to make business frameworks and methods that would control an connection towards the further of advantages. This may be expert through complete provision and diminished cost of creation. The transform of advantages and minimization of overheads may engage an association to craft a high floor in its industry. Thusly, competition amid business affiliations may support the organization to make business strategies and frameworks that would match up a link towards the growth of advantages (Morgan, 2012). Nowadays, central part of organisations face up to such a variety of challenges in measuring completing examination and moreover ecological assessment, since supervisor endeavors to coordinate dependable execution and imperative objectives. Hence, organisations implicit that a worthy advancement can be ended by utilizing the balanced scorecard (BSC) for measuring competitive help of the organisation and its booth. generally, there are a few approaches to administer execution glance technique, for example, the Balanced Scorecard in this item has a few definitions, points of interest and also presentation about the exploitation of BSC strategies, Competitive preferred stance, Business Performance Measure and procedures in organisations administration would be investigated in an incredible make wider (Huang, 2009).

The balanced scorecard is a critical arranging and supervision framework that is utilized roughly in business and industry, government, and nonprofit associations global to adjust business movements to the vision and methodology of the relationship, enhance inside and outside interchanges, and screen association completing against key objectives. It was in progress by Professors Robert Kaplan and David Norton (Harvard Business School) as an carrying out opinion system that additional vital non-financial execution measures to straight financial measurements to give administrators and officials a more "balance" perspective of respected finishing (Divandri & Yousefi, 2011). Competence is a capability or talent that a firm stresses and exceeds outlook in doing while in seek for its general assignment. Competencies that vary from those found in challenging firms would be viewed as unique competencies. clearly identifiable competencies that are well-known and persistent all through the firm, enabling it to execute viably to give objects or administrations to customers that are better than contender's putting forth, turn into the explanation for an stable greater hand. Administrators, energetic about the suggestion that their employment as strategists was to identify and use competencies into exacting ones that make sensible greater hand, experienced trouble applying the idea on account of the extensive statement of its level of assessment (Sanghi, 2016).

To the extent the centrality of BSC is troubled, by the side of these lines organisation's clients and administrations suppliers may form their relations fall into a two-sided trade.

It should be noticed that the competitive advantage viewpoint of an organisation is able by the coordinated scheduling of unusual sorts tackle.

It can be seen that utilization of BSC as a supportive tool may cause helpful scheduling and using of tools decreases the time vessels worn-out in the organisation and expands its competitive good organization (Chenhall & Moers, 2015).

II. PROBLEM STATEMENT AND QUESTION OF THE STUDY

The fall out of how to increase competitive advantages is the attitude concern of organisations. correctly arranged vision and undertaking can lay the groundwork for the future so techniques are extensively vital to the long term improvement of organisations. It's most indeed not simple to stably whole strategies of an organisation in each dissection or office. The main drive behind the

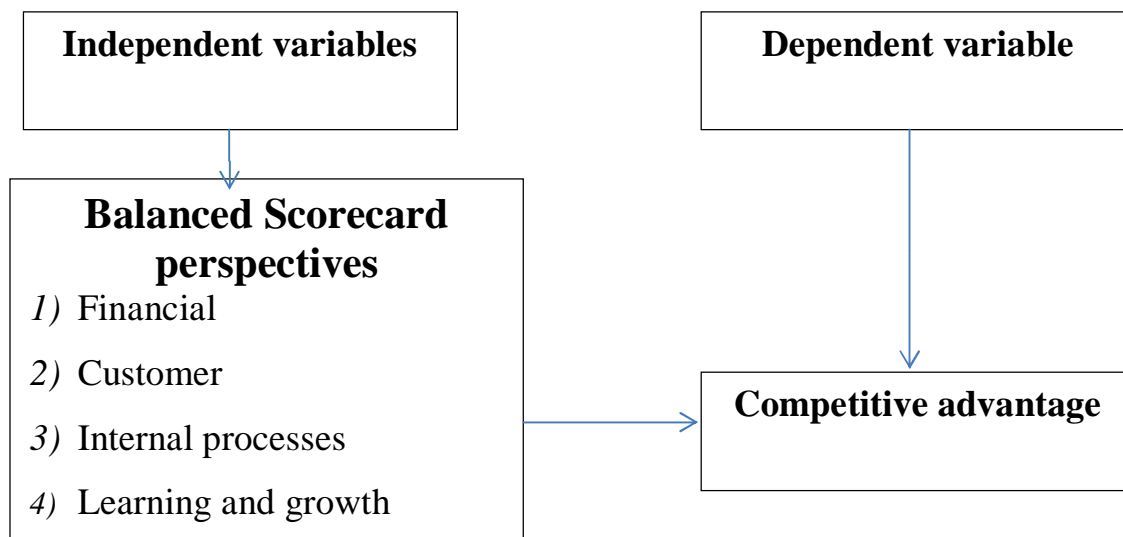
balanced scorecard is to set strategies of organisations energetically in demand to make competitive advantages for the organisations. Balanced Scorecard is not just a sign of competitive advantage at the Jordan telecommunication sector, as it concentrates on the balanced scorecard to clear up and make an interpretation of vision and procedure into particular key destinations which line the general hierarchical technique to the departmental and creature targets. The performance of employees, divisions and the whole union is then measured next to the key goals. To assurance key concentration, all targets and measures in the other scorecard viewpoints should to be connected to accomplishing at least one goals in the financial point of view in the end. The operation of the Balanced Scorecard breaks the customary single-utilize financial pointers strategies which measure concert. It includes the future drivers in the financial indicators, which is customer factors, inside business measures and employee education and growth. Hence the problem of the study in analyzing the impact of the balanced scorecard with its four perspectives on the competitive advantage of the telecommunications sector in Jordan. To decide these implications, the study raises the following question: What are the impact of the balanced scorecard with its four perspectives on the competitive advantage of the Jordanian telecommunications sector?

III. OBJECTIVES OF THE STUDY

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

- A. To assessment and appraise the impact of the employ of balanced scorecard.
- B. To discover the challenges encountered in the use of applying balanced scorecard with its four perspectives (Financial, Customer, inside processes and education and augmentation).
- C. To analyzing the impact of the use of applying balanced scorecard with its four perspectives (Financial, Customer, Internal processes and Learning and growth).

IV. STUDY MODEL



V. HYPOTHESES OF THE STUDY

In glow of the difficulty of the study, and from side to side its question, the researcher has adopted the following hypotheses:

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

B. Sub- hypotheses

The ramifications of the most important hypothesis are the following sub-hypotheses:

- 1) *H01*: There will be no statistically significant differences at the level of significance ($\alpha = 0.05$) of the impact of applying the financial perspective on the competitive advantage in the Jordanian telecommunications.
- 2) *H02*: There will be no statistically significant differences at the level of significance ($\alpha = 0.05$) of the impact of applying the customer perspective on the competitive advantage in the Jordanian telecommunications.
- 3) *H03*: There will be no statistically significant differences at the level of significance ($\alpha = 0.05$) of the impact of applying the internal processes perspective on the competitive advantage in the Jordanian telecommunications.
- 4) *H04*: There will be no statistically significant differences at the level of significance ($\alpha = 0.05$) of the impact of applying the learning and growth perspective on the competitive advantage in the Jordanian telecommunications.

VI. LITERATURE REVIEW

Attaining a location of competitive advantage and attractive a firm's act next of kin to its competitors are two of the central objectives that the connection among competitive advantage and performance. In classify to arrive at a competitive advantage that cannot just that of their business rivals' but too best industrial performance averages, business organizations must first realize the relationship between the inside strengths and weaknesses of their organisation, as well as the probable things on their firm's competitive advantage and performance. global businesses and worldwide corporations (MNCs) such as Sony, Toyota and Intel have achieved and nonstop their ancient competitive advantage through an assortment of strategic management practices. In the current era of globalization, industries and enterprises vie and deal with each other on the total scale. for itself, Malaysian business enterprises, above all manufacturers, have to a great extent to study from the strategic management practices of the so-called inter- and global corporate "giants" about supporting a competitive advantage (Ismail, Rose, Abdullah & Uli, 2010).

A. Balanced Scorecard

A original move toward to strategic management was urban in the before time 1990's by Drs. Robert Kaplan (Harvard Business School) and David Norton. They named this scheme the 'balanced scorecard'. Recognizing a little of the weaknesses and ambiguity of before management approaches, the balanced scorecard approach provides a plain treatment as to what companies ought to assess in order to 'balance' the financial perspective.

The balanced scorecard is an government framework (not just an estimation framework) that empowers relations to explicate their idea and system and create an explanation of them passionately. It gives key in around both the within business measures and exterior results trust in intellect the end aim to ad infinitum improve key finishing and consequences. At the top when finally conveyed, the balanced scorecard changes key arranging from a learned keep fit into the equipped nucleus of the association (Keyes, 2016). The Balanced Scorecard comprises of four solid quadrants, each containing measures for a scrupulous viewpoint. And these perspectives are:

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

These four perspectives in numeral (1) are calculated to cover the complete of the organization's behavior, both inside and on the outdoor, in progress and prospect (Kaplan & Norton, 1996).



Figure (1): Balanced Scorecard perspectives

Measurements in use across these four categories are seen to supply a smoothed Balanced Scorecard that reflects association feat more correctly than one based exclusively on financial indicators. This in go round assists managers to focal point on their undertaking, rather than simply on short-term financial expand. It also helps to encourage staff to realize strategic objectives (Souissi & Itoh, 2006).

B. Competitive advantage

The present links need to manage lively and unfixed situations. So as to be prolific, links must be purposely aware. They should perceive how changes in their destructive form are unfurling. They ought to well search for likelihood to exploitation their calculated capacities, correct and come across for enhancements in both section of the production, construction on attentiveness and accepting of current strategies and successes. relations should have the competence to act quickly in luminosity of probability and barriers (Porter & Heppelmann, 2014). Managers in service in relations play out an assortment of exercises counting arranging and arrangement out the occupation of their subordinates, moving them, scheming what happens and assessing comes regarding. Choices by directors have a imperative effect and insert to strategic transform. The connection is appeared as one of a mixture of rivals in an business; and to a more noteworthy or lesser degree these contenders will be inclined by the choices, all ears techniques and expansion of the others. These among situation are vital and thusly fundamental choices ought to unfailingly contain some evaluation of their effect on unlike organisations, and their sufficient rejoinder (Papulova & Papulova, 2006).

whilst it is primary for all managers to encompass a little accepting into how their involvement is partial by the environment, it is moreover striking for them to appear at how as a quantity of of the ordinary strengths may be impacted and figured out how to lift up reimbursement for the association. This is a lesser amount of possible for the nearly all element on account of independent companies as they are somewhat a lesser amount of talented. Be that as it may, diminutive organizations be supposed to seem to be at their situation for state of affairs and threats observance in mind the end aim to set of connections where they can boost competitive advantage and where their property may most attentively be intense (Sargeant & Jay, 2014).

philosophy strategically requires a realization of choice vital purposes and targets and the facility to perceive deeply surprising setting. What's extra it requires the aptitude to scrutinize an association as far as dissimilar basic traits and to have the faculty to shape those attributes with the aim that the organization is best fixed to its order so as to get done its type purposes and destinations. A mind boggling and energetic present day order is certainly hard to supposition, the instinctive instabilities can make it very variable and imaginably antisocial. extraordinary directors would upsurge their accepted and type mindfulness through skill and acumen, and by allowing for their perceptions and encounters. It is particularly vital to price the vastness of what happens and what be able to subsist seen to be going on. even so, in allowing for outlook essential changes there resolve be an additional require to requirements, customers, contenders, demand, modernism, management performing et cetera. Administrators who are urged to judge expectations changes, to make study and to examination suppositions motivation put in concert their acquaintance and mindfulness and this ought to help crucial guidance (Haucap & Heimeshoff, 2014).

actual competitive advantage implies companies are capable of keep happy client requirements more uneconomically than their competitors. It is achieved if and when existent worth is additional for clientele. A business must add value if it is to be winning. The important fundamentals in totaling worth are (Thompson, 1997):

- 1) sympathetic and organism lock to clientele, in exacting understanding their insight of worth
- 2) A promise to excellence
- 3) A far above the ground height of all-round repair
- 4) quick response to competitive opportunities and intimidation

C. Balanced Scorecard as a means for Competitive Advantage

at the present a days, mainly organisations countenance a lot of difficulties in measuring presentation assessment, because managers effort to competition organisational recital and strategic goals. on the whole, there are a number of behavior to direct performance monitoring method for example the Balanced Scorecard (Cullen, Joyce, Hassall & Broadbent, 2003).

The design of the BSC depends on the assumption that the successful operation of investment wealth is not any more the solitary determinant for competitive advantages, though increasingly fragile factors, such as, intellectual capital, information formation or exceptional customer foreword turn out to be additional necessary. As a reply Kaplan and Norton optional one more execution opinion approach that spotlights on corporate process in four perspectives (Kaplan and Norton, 2002).

The balanced scorecard is a matching strategic mock-up that considers financial and non-financial events. As indicated by Johnsen+-63

(2001), attuned scorecard as an management reveal, that deciphers the organisational and modus operandi into an accretion of recital measures. It is a extra of the organization by Objectives yet "with more stress on disparagement on comes about by prescribed and synchronized presentation opinion". performance events can't be just in outlook of financial actions however be supposed to consider other perspectives (Wilson et al., 2003). The increasing level of rivalry and the altering business state. What we need is a strategy for adjusting the precision and sincerity of financial measures with the drivers of future financial presentation of the involvement. BSC is at this time the most well-known carrying out management framework arrangement about the world. It gives a arrangement in which together financial and nonfinancial attainment measures are linked by the association's method. It takes a gander at completing from four perspectives: financial, client, inside system and knowledge and enlargement (Chan, 2004). BSC confines data over-burden by constraining the amount of events utilized, thus it powers administrators to think on the most very important trial. This a range of leveled organization of the BSC ensures that all business movements are connected to the successful custom of the business practice. This normal for the BSC can the same be utilized for the direction of normal and communal perspectives. Against the location of the necessary shortfalls of most present methodologies for usual and communal running portrayed over the ability of the BSC to organize the three capacity of supportability offers the probability to slot in the direction of environmental and social viewpoints keen on normal business movements (Kaplan, 2009).

VII. METHODS AND PROCEDURES

A. Questionnaire

The study relied mostly on the self-managed questionnaire calculated and organized by the researcher. following investigative the creative writing and academic studies relevant to the topic of this learn; whether in periodical, books or other references, the questionnaire was shaped in three parts and because follows:

- 1) *Part I*: Includes information recitation to the respondents and their organisations.
- 2) *Part II*: Includes (20) paragraph connected to the measurement of balanced scorecard perspectives.
- 3) *Part III*: which built-in (5) paragraph measuring the rank of the competitive advantage.

B. Questionnaire Validity

Ensuring the face Validity of the dimension instrument was the mean; the questionnaire was reviewed by a number of sense members of the Jordanian universities in the similar field of the investigate, for identifying the appropriateness of the questionnaire for the goals to be achieved, and by retrieving all suggestions, all the essential adjustments on the paragraphs of the questionnaires was complete, by deleting, addition some paragraphs, and with rephrasing others.

C. Questionnaire Reliability

For ensuring the reliability of the questionnaire, the researcher second-hand the interior steadiness coefficient (α) according to the alpha Cronbach equation, and the value of (α) 96%, which is extremely far above the ground when compared by means of the least amount acceptable of 60% .

VIII. STUDY RESULTS

This part aims to show and analyze the arithmetic means and the standard deviations of the respondent's answers to the questionnaire paragraphs, then taxing the respondents direct of sight concerning the questionnaire (25) paragraphs. In order to evaluate the arithmetic mean of the responses of the respondents consistent with the scale of the questionnaire, this adopted the five-point Likert scale.

A. Trends toward the financial perspective

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

every one of these arithmetic means shows the endorsement of the study sample on the paragraphs that gauge the financial perspective changeable, since all the arithmetic means are bigger than the evasion mean. in addition noted so as to the paragraph, which states "There are usually no problems by significant objectives for the financial perspective of the Balanced Scorecard" had the maximum support grades; as its arithmetic mean was (4.01) and its standard deviation was (0.778), as the paragraph, which states "A characteristic balanced scorecard problem is that is not balanced and besides much notice is rewarded to the financial perspective" had the smallest approval grades; as its arithmetic mean was (3.44) and its standard deviation was (0.811).

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

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

| NO | Statement | A M | S D | Rank | Grade |
|-----------------|--|------|-------|------|--------|
| 1 | A typical balanced scorecard difficulty is that is not balanced and also a great deal attention is paid to the financial perspective | 3.44 | 0.811 | 5 | Medium |
| 2 | There are usually no problems with important objectives for the financial perspective of the Balanced Scorecard | 4.01 | 0.778 | 1 | High |
| 3 | The financial perspective is on the peak of the Balanced Scorecard strategy chart | 3.87 | 0.791 | 2 | High |
| 4 | civilizing present profitability (working on client value proposal). This is above all a outcrop of client Value strategy | 3.75 | 0.801 | 3 | High |
| 5 | rising new revenue sources (creating fresh products and services). This is first and foremost a outcrop of Product management strategy | 3.69 | 0.799 | 4 | High |
| General average | | 3.75 | 0.795 | - | High |

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

B. Trends toward the customer perspective

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

All of these arithmetic means shows the endorsement of the study sample on the paragraphs that measure the client perspective variable, as all the arithmetic means are bigger than the default mean.

too renowned that the paragraph, which states "Your clientele strength be pregnant better quality, and opportune repair (strategic objectives) and these objectives are linked to the "customer retention" result" had the uppermost endorsement grades; as its arithmetic mean was (3.87) and its standard deviation was (0.766), even as the paragraph, which states "Or we might create with the preferred result ("Customer retention") and then inquire "What customer's require" had the smallest endorsement grades; as its arithmetic mean was (3.22) and its standard deviation was (0.824).

in general, the general average of the arithmetic mean for the answers of the respondents is equal to (3.54) and the standard deviation is corresponding to (0.789), which indicates the endorsement of the respondents winning the scale of these paragraphs was middle, and that their attitudes were positive.

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

| NO | Statement | A M | S D | Rank | Grade |
|-----------------|--|------|-------|------|--------|
| 6 | one more characteristic complexity is formalizing the expectations of the clientele | 3.34 | 0.801 | 4 | Medium |
| 7 | Your client might require a group of people to study from each other, and that strength assist you to increase your marketplace share. | 3.71 | 0.754 | 2 | High |
| 8 | client relationships (resulting from client Intimacy strategy) | 3.54 | 0.799 | 3 | Medium |
| 9 | Your clients strength be pregnant improved quality, and opportune service (strategic objectives) and these objectives are linked to the "client preservation" result | 3.87 | 0.766 | 1 | High |
| 10 | Or we might start with the preferred result ("client preservation") and then ask "What customer's require | 3.22 | 0.824 | 5 | Medium |
| General average | | 3.54 | 0.789 | - | Medium |

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

C. Trends toward the internal processes perspective

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

All of these arithmetic means shows the approval of the learn example on the paragraphs that measure the interior processes perspective changeable, because all the arithmetic means are superior than the default mean.

in addition renowned that the paragraph, which states "Companies require to define prepared efficiency and to get better it" had the uppermost approval grades; as its arithmetic mean was (3.99) and its standard deviation was (0.771), even as the paragraph, which states "The company requirements to scale business operations" had the smallest approval grades; as its arithmetic mean was (3.11) and its standard deviation was (0.803).

in general, the general average of the arithmetic mean for the answers of the respondents is corresponding to (3.61) and the standard deviation is matching to (0.789), which indicates the approval of the respondents upon the scale of these paragraphs was middle, and that their attitudes were optimistic.

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

| NO | Statement | A M | S D | Rank | Grade |
|-----------------|---|------|-------|------|--------|
| 11 | The company have to expand the product | 3.87 | 0.782 | 2 | High |
| 12 | The company requirements do to decrease operation costs and series time | 3.62 | 0.788 | 3 | Medium |
| 13 | The company wants to scale business operations | 3.11 | 0.803 | 5 | Medium |
| 14 | The company have to study about new opportunities and client wants | 3.45 | 0.802 | 4 | Medium |
| 15 | Companies require to describe operational competence and to get better it | 3.99 | 0.771 | 1 | High |
| General average | | 3.61 | 0.789 | - | Medium |

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

D. Trends toward the learning and growth perspective

The knowledge and enlargement perspective changeable is measured in paragraphs (16-20), as illustrated in table (4), and that the arithmetical means for answers of the learn sample ranged between (3.89 - 3.01), and the standard deviations ranged among (0.766 - 0.821).

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

in addition noted that the paragraph, which states "Employees have to get the skills necessary to hold up the strategy" had the maximum approval grades; as its arithmetic mean was (3.89) and its standard deviation was (0.766), while the paragraph, which states "Employees ought to lecture to a number of characteristic inspiration and alignment issues by organization the program that will give details strategy" had the smallest approval grades; as its arithmetic mean was (3.01) and its standard deviation was (0.821).

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

Table (4): Arithmetic means and standard deviations for the members of the study sample answers measuring the attitudes in the direction of the education and expansion perspective.

| NO | Statement | A M | S D | Rank | Grade |
|-----------------|---|------|-------|------|--------|
| 16 | workers be supposed to address a number of characteristic incentive and position issues by administration the program that will give details strategy | 3.01 | 0.821 | 5 | Medium |
| 17 | workers be supposed to discover what in sequence systems they need to carry out strategy effectively | 3.40 | 0.801 | 4 | Medium |
| 18 | Objectives be supposed to be supported by the appropriate most important and cover indicators. | 3.65 | 0.788 | 2 | Medium |
| 19 | workers have to get the skills necessary to hold up the strategy | 3.89 | 0.766 | 1 | High |
| 20 | Facilitating citizens to increase a better understanding of a number of of the company's aspects | 3.54 | 0.799 | 3 | Medium |
| General average | | 3.50 | 0.795 | - | Medium |

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

E. Trends toward the competitive advantage

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

The universal average of the arithmetic mean for the answers of the respondents is equal to (3.62) and the standard deviation is equivalent to (0.807), which is senior than the non-payment arithmetic mean scale equal to (3).

the paragraphs, which state "The financial perspective of the balanced scorecard affect the competitive advantage absolutely" had the maximum endorsement grades; as its arithmetic means were (4.04) and the standard deviations were (0.758), while the paragraph, which states "The education and enlargement perspective of the balanced scorecard influence the competitive advantage positively" had the smallest approval grades; as its arithmetic mean was (3.13) and its standard deviation was (0.844).

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

| NO | Statement | A M | S D | Rank | Grade |
|-----------------|--|------|-------|------|--------|
| 21 | Applying the balanced scorecard concern the competitive advantage positively | 3.59 | 0.801 | 3 | Medium |
| 22 | The costumer viewpoint of the balanced scorecard have an effect on the competitive advantage absolutely | 3.57 | 0.830 | 4 | Medium |
| 23 | The financial viewpoint of the balanced scorecard have an effect on the competitive advantage absolutely | 4.04 | 0.758 | 1 | High |
| 24 | The knowledge and expansion perspective of the balanced scorecard have an effect on the competitive advantage absolutely | 3.13 | 0.844 | 5 | Medium |
| 25 | The interior processes perspective of the balanced scorecard have an effect on the competitive advantage absolutely | 3.78 | 0.801 | 2 | High |
| General average | | 3.62 | 0.807 | - | Medium |

IX. TESTING THE STUDY HYPOTHESES

sequentially to test the hypotheses of the study, of statistical methods were second-hand with the appropriate tests to the scenery of the variables and assumptions, by the simple linear regression and the multiple linear regression analysis so as to set the base of acceptances or rejections the hypothesis.

A. Testing the major Hypothesis

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

For testing the major hypothesis, the sub- hypotheses must be tested.

B. Testing the sub- hypotheses

1) Testing the first sub- hypothesis

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

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

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

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

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

2) Testing the second sub- hypothesis

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

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

as said by that the null hypothesis (H02) will be rejected plus the alternative hypothesis will be accepted.

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

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

3) Testing the third sub- hypothesis

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

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

as said by that the null hypothesis (H02) will be rejected plus the alternative hypothesis will be accepted.

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

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

4) Testing the fourth sub- hypothesis

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

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

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

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

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

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

B6

X. STUDY RECOMMENDATIONS

subsequent to testing the study hypotheses, and discussing the study results, the researcher recommended the following recommendations:

- 1) importance that the financial perspective is on the summit of the Balanced Scorecard strategy chart that have an effect on the competitive advantage.
- 2) Assessing that the workers have to get the skills essential to support the strategy.
- 3) Assessing that workers should address a number of typical incentive and position issues by running the agenda that determination give details strategy.
- 4) Assuring that the companies require to describe operational efficiency and to get better it.
- 5) Conducting more researches in the pasture of what factors do have an effect on the competitive advantage.

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