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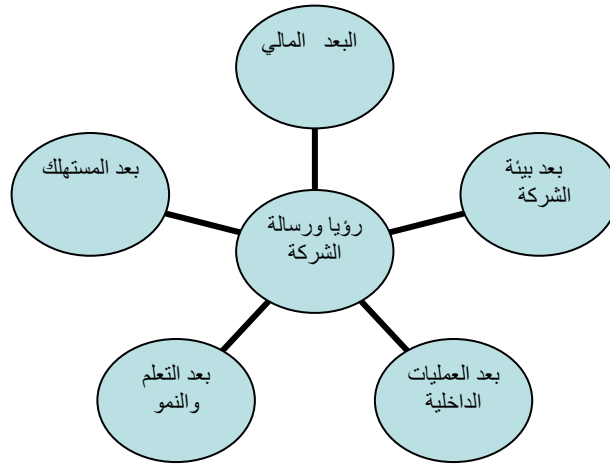
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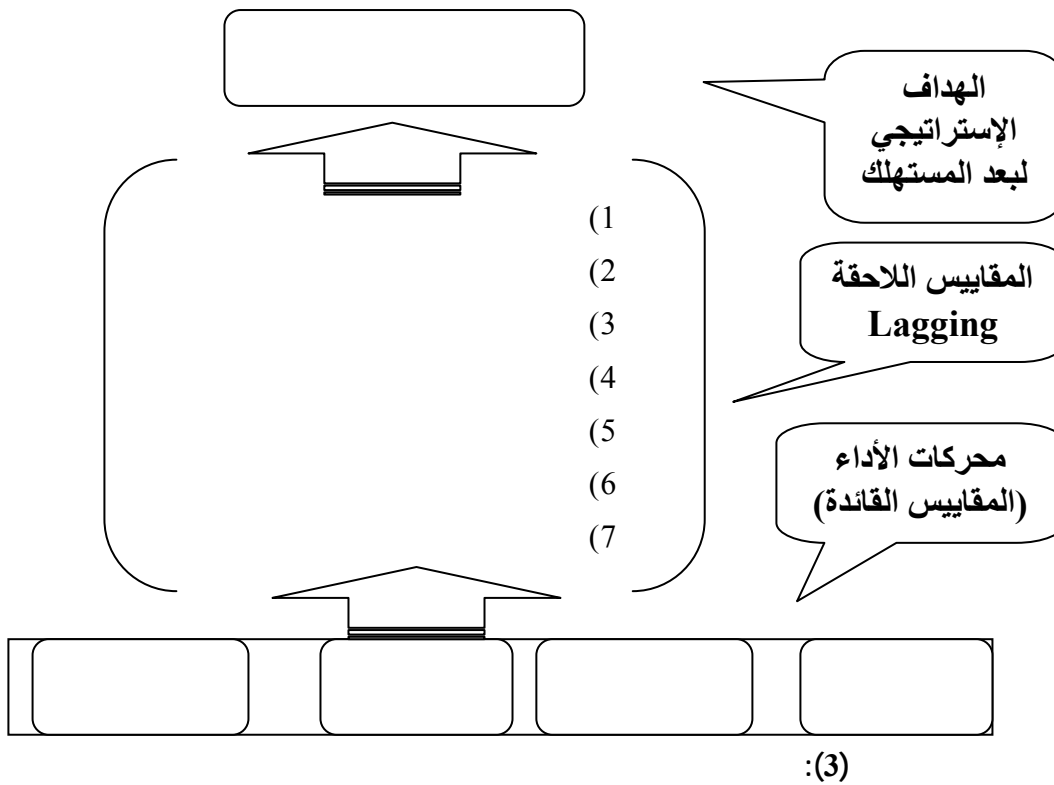
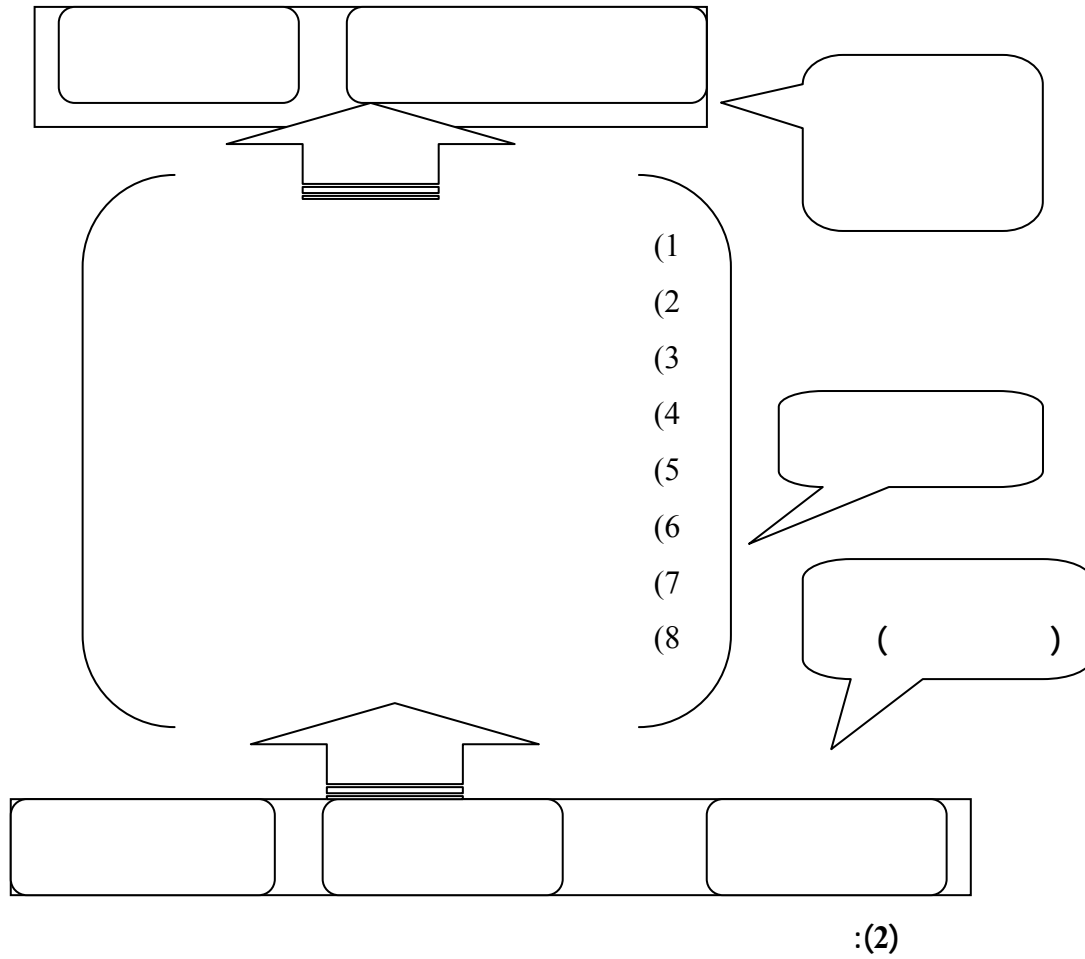
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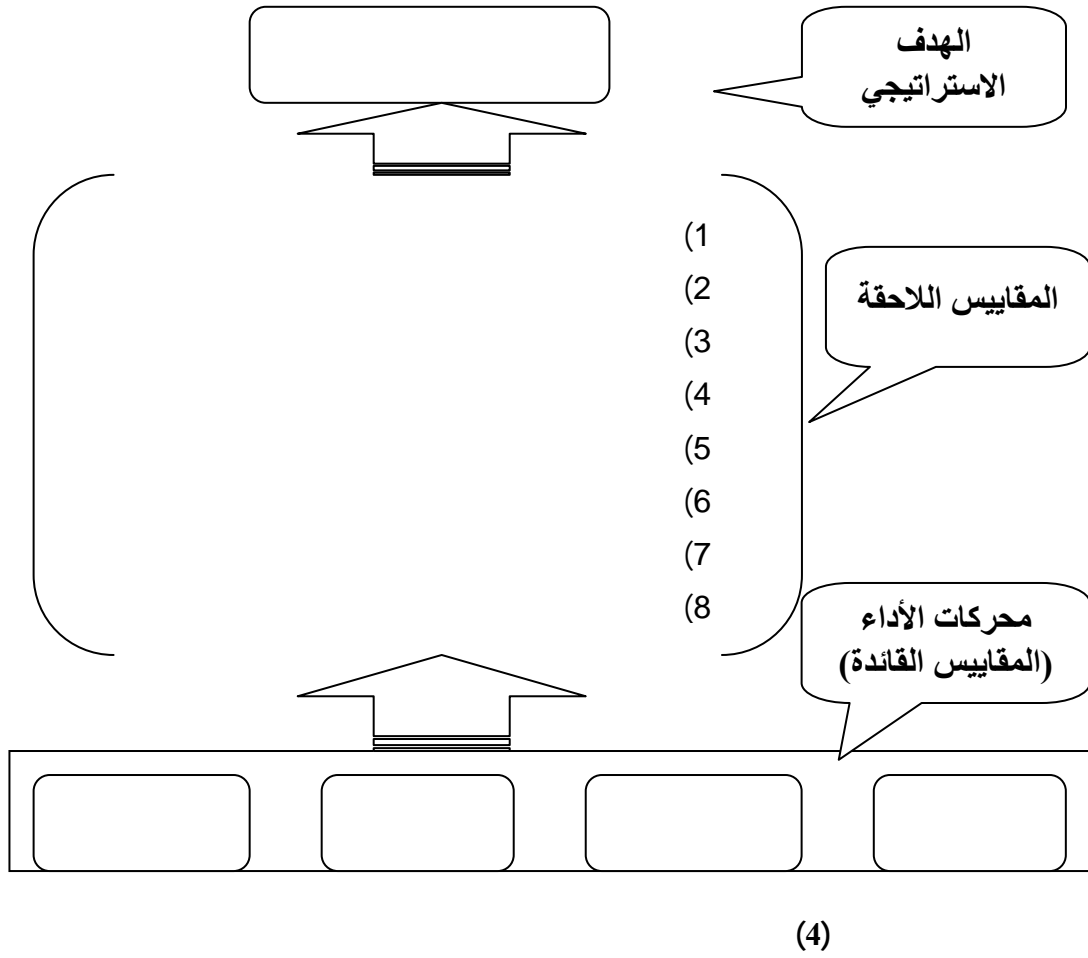
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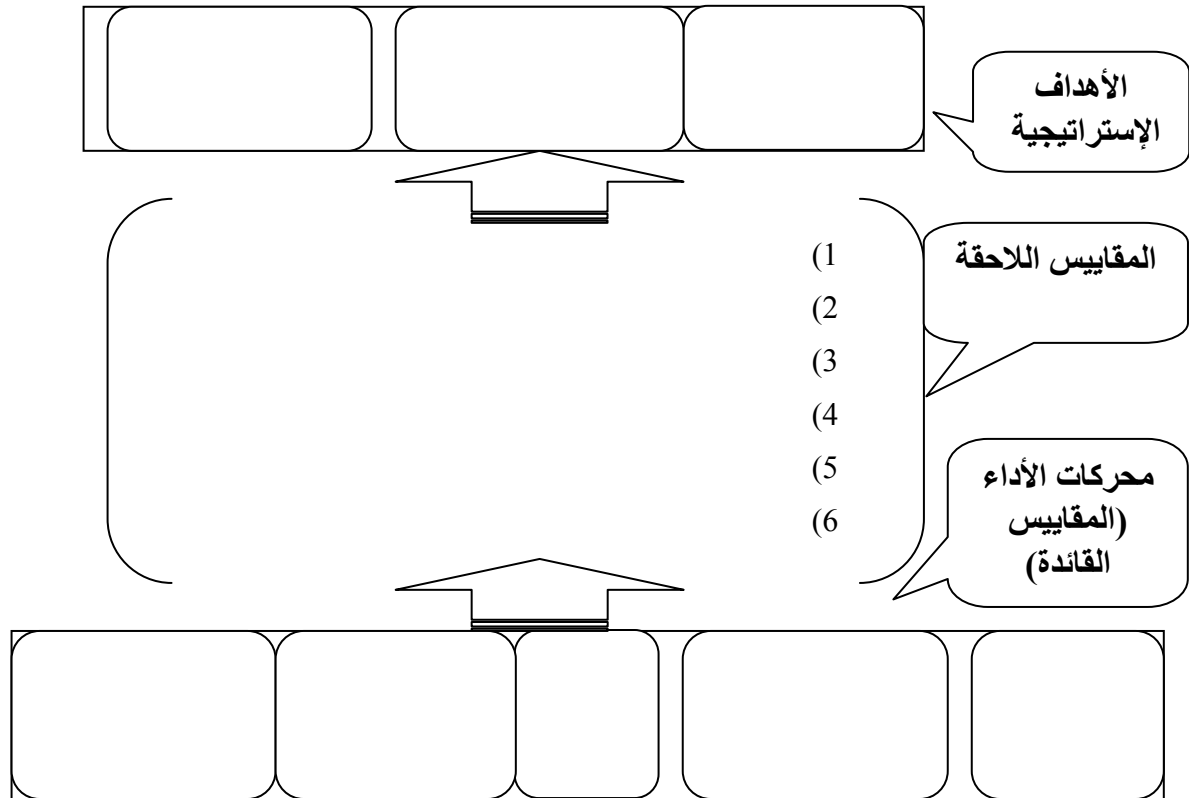
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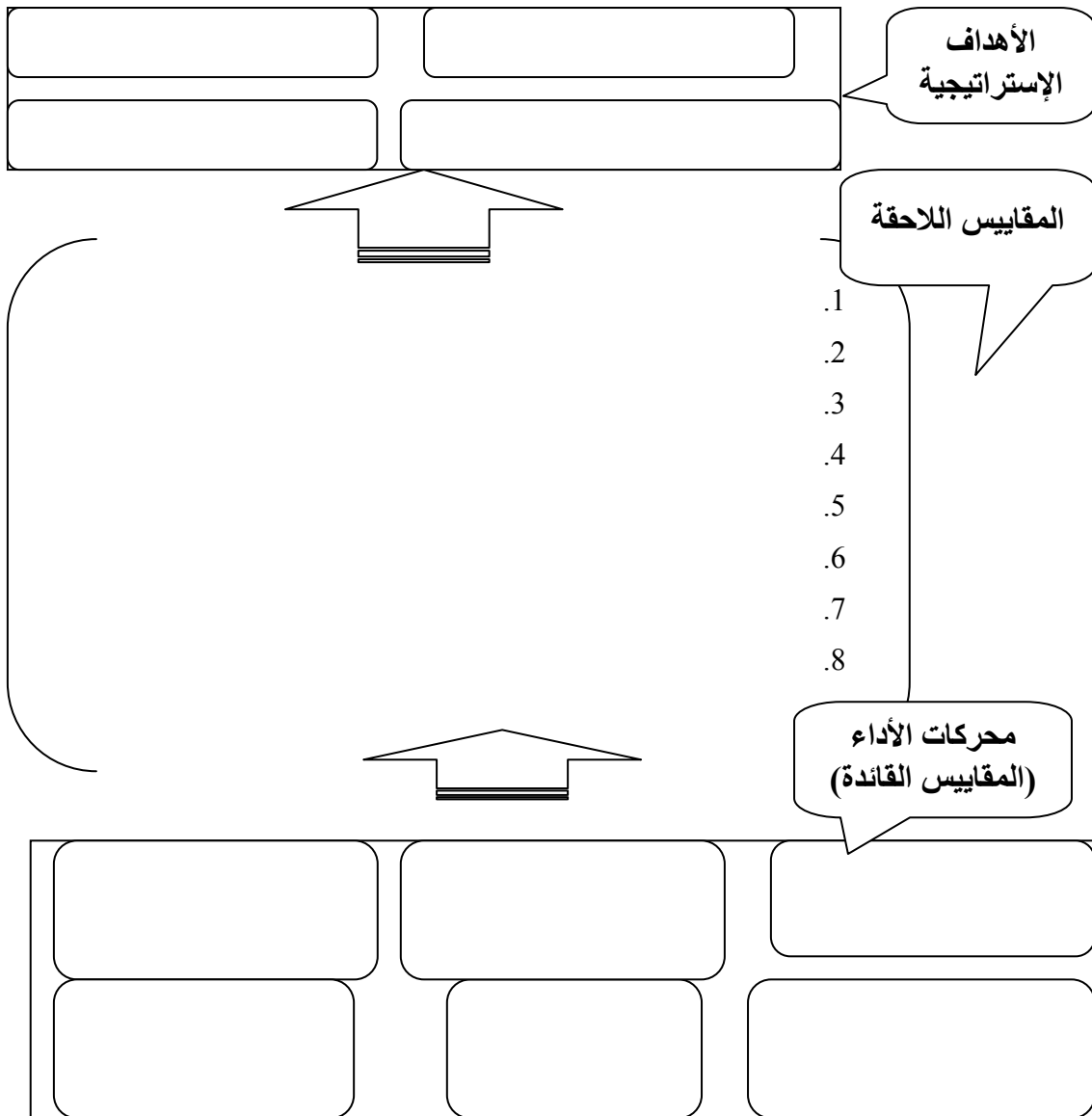
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0.225	0.823	4.261	
0.208	0.982	3.937	()
0.204	0.830	3.852	
0.197	0.853	3.732	
0.166	0.864	3.148	
1.000	4.351	18.930	

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0.485	0.826	3.880		AA1
0.515	0.860	4.120		AA2
%100	1.686	8		

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0.319	0.910	3.916		AB1
0.337	0.737	4.134		AB2
0.344	0.800	4.211		AB3
%100	2.447	12.261		

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0.124	0.822	3.789		AC1
0.114	0.856	3.493		AC2
0.117	1.068	3.578		AC3
0.135	0.693	4.113		AC4
0.133	0.723	4.049		AC5
0.129	0.921	3.923		AC6
0.121	1.097	3.697		AC7
0.127	0.943	3.880		AC8
%100	7.122	30.522		

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%100	0.873	3.873		BA1

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0.241	0.959	3.662		BB1
0.243	0.994	3.690		BB2
0.244	0.925	3.711		BB3
0.272	0.982	4.134		BB4
%100	3.860	15.197		

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0.137	0.843	3.620		BC1
0.145	0.802	3.831		BC2
0.149	1.009	3.944		BC3
0.148	1.059	3.937		BC4
0.138	1.146	3.662		BC5
0.140	0.755	3.718		BC6
0.144	0.954	3.810		BC7
%100	6.566	26.522		

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%100	0.851	3.965		CA1

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0.250	0.829	3.817		CB1
0.241	0.776	3.683		CB2
0.258	1.111	3.937		CB3
0.252	1.232	3.845		CB4
%100	3.949	15.282		

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0.137	0.849	3.394		CC1
0.142	1.045	3.514		CC2
0.148	1.051	3.662		CC3
0.144	1.099	3.549		CC4
0.134	1.129	3.310		CC5
0.134	1.050	3.317		CC6
0.161	1.081	3.978		CC7
%100	7.304	24.724		

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0.246	1.086	3.500		DA1
0.252	1.059	3.585		DA2
0.242	0.956	3.437		DA3
0.260	1.087	3.697		DA4
%100	4.188	14.219		

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0.204	1.238	3.373		DB1
0.182	1.004	3.014		DB2
0.200	1.005	3.303		DB3
0.219	0.988	3.627		DB4
0.195	1.079	3.232		DB5
%100	5.314	16.549		

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0.167	1.030	3.303		DC1
0.160	1.047	3.155		DC2
0.167	1.179	3.303		DC3
0.164	1.146	3.239		DC4
0.171	0.963	3.373		DC5
0.172	0.971	3.394		DC6
%100	6.335	19.767		

(16)

			:	
0.532	1.297	3.409		EA1
	1.097	2.845		EA2
0.468	1.128	3.000		EA3
	0.978	2.937		EA4
%100	4.500	6.409		

(17)

0.185	1.280	3.683		EB1
0.000	1.165	2.986		EB2
0.161	1.154	3.197		EB3
0.155	1.187	3.092		EB4
0.164	1.127	3.261		EB5
0.165	1.104	3.282		EB6
%100	7.017	19.888		

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0.159	1.322	3.155		EC1
0.172	1.221	3.423		EC2
0.163	1.158	3.247		EC3
0.165	1.055	3.282		EC4
	1.033	2.979		EC5
0.171	1.154	3.409		EC6
0.170	1.088	3.373		EC7
	1.148	2.852		EC8
%100	9.178	19.889		

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A Modified Model of the Balanced Scorecard for the Jordanian Public Shareholding Industrial Companies

*Waheed R. Al-Khatatneh and Mansour I. Al-Sa'aydeh**

ABSTRACT

A modified balanced scorecard (BSC) model was developed for measuring and evaluating strategic performance for the Jordanian Public Shareholding industrial companies. The model is composed of five key dimensions. The first four are the financial, customer, internal process and learning and growth. These dimensions represent the basic model's dimensions to build and apply the balanced scorecards. The "company's environment" component has been added as a fifth dimension proposed in this study. The modified model includes the formulation of each dimension into main strategic goals, the performance drivers to fulfill these goals and lagging performance measurements to evaluate the achievement level of each goal. The extent of suitability of this modified model for application by the managers of Jordanian Public Shareholding industrial companies has been tested also.

The main results of the study are: All companies managers highly appreciate the use of all (BSC) measures in strategic planning and performance evaluation. All variables of the modified BSC model have been highly evaluated by the study sample except some of the variables related to company's environment dimension.

Based upon the above results of the study, several recommendations were developed. The main one is that it is necessary to adopt the modified BSC model by the managers of Jordanian industrial public companies in order to tight together strategic goals of the company, with performance drivers and measures

Keywords: Modified Balanced Scorecard, Financial Dimension, Customer Dimension, Internal Process Dimension, Learning and Growth Dimension, Company's Environment Dimension, Jordanian Industrial Companies.

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