

A Comprehensive Performance Evaluation of the Jordanian Customs Department Using the Balanced Scorecard

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ABSTRACT

The current paper aimed at utilizing the Balanced Scorecard (BSC) framework in evaluating the Customs Department in Jordan. The BSC evaluates organization in terms of financial performance, customer satisfaction, internal process, and growth and organization learning. Financial performance was measured by examining revenues, expenditures, and ratio of customs revenues to total local revenues for the period (1996-2005). Regarding the customer perspective, a random sample of (100) firms (20% of the total population) of clearance customs was selected. The clearance agent of each firm was asked to fill out a survey that measured their level of satisfaction about the Customs Department in regards to providing services and procedures. In addition, a random sample consisted of (150) of the employees of central Customs Department in Amman was chosen to fill out the survey regarding their assessment of the internal process and growth and organization learning perspectives of the BSC.

The findings reported that the financial performance of Customs Department was positive for the whole study period (1996-2005) in terms of the amount of dinars collected, revenues minus expenditures, and customs revenues as a share of total local revenues. Clearance customs agents reported a moderate satisfaction level toward the customs services and procedures. Analysis showed that customs employees had a moderate level of satisfaction toward both internal process and growth and organization learning of the BSC's dimensions. The analysis revealed that clearance customs agents who hold high school or lower had higher level of satisfaction toward customs services compared with respondents who hold bachelor or higher. Regarding the satisfaction of customs employees toward the internal process of the department, manger reported more satisfaction level compared with non-managers.

Keywords: Balanced Scorecard, Performance Evaluation, Performance Measures, Customs in Jordan.

1. INTRODUCTION

Organizations are increasingly leaning on more and better tools to assess performance comprehensively. For the last two decades, organization change is a clear force facing both private and public organizations. Organizations today work in dynamic, highly volatile, and rapid technology obsolescence. Reinventing government trend recommends that public organizations should be more mission-driven, customer-focused, result-oriented, and decentralized to meet the needs of citizens or clients (Ellingson and

Wambsganss, 2001). Organizations, therefore, should respond to these changes by redesigning internal and external processes. In response to such an increasingly complex and changeable environment, different innovative strategies and mechanisms have been proposed to produce a significant and lasting improvement. Maiga and Jacobs (2003) argued that the Balanced Scorecard (BSC) has been considered as a main tool in evaluating organizations comprehensively regarding dealing with the highly changeable environment and as a response to the new global competition.

The BSC framework developed by Kaplan and Norton is based on a research of different firms (1992). The BSC has received a great deal of attention as a strategy that

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integrates financial and non-financial performance measures to help organizations in how to learn and to improve internal and external processes. The framework is developed around four crucial dimensions: financial, customer satisfaction, internal process, and growth and learning. The BSC argues that traditional performance measurement systems, relied primarily on financial measures, are incomplete and ignore the organizational growth and innovation. BSC forces managers to focus on measures critical to success in meeting short-term and long-term objectives of their organizations. According to Reisinger, Carvens, and Tell (2003), the BSC is partially a reaction to an overabundance of aggregate financial-based performance indicators that have provided little attention to operational, customer, and learning issues.

In governmental entities, the financial perspective differs from that of the private entities. Private sector financial objectives generally represent clear long-range targets for profit-seeking, while, in government, this perspective captures cost efficiency and delivers maximum value to the customer for each dollar spent. Utilizing the BSC is not limited to private sector. The current study, therefore, aims to evaluate the performance of the Customs Department as a public entity in Jordan comprehensively using the BSC.

This paper is organized as follows; importance of study, objectives and hypothesis are proposed first. After that a short review of the framework and literature review is presented. Next, a discussion of the research methodology is conducted. After the empirical findings are reported and discussed, a conclusion and recommendations are presented.

Research Problem

Public sector organizations have come under increasing pressure to modernize, to improve overall performance and service delivery and to increase accountability to their stakeholders (Guthrie and English, 1997). Customs Department in Jordan plays a critical role in enhancing national economy by facilitating and attracting local and foreign investments. In addition, the department supplies state treasury with a good amount of revenues yearly. In

order to attract investment and to generate more revenues, Customs Department should provide a modern approach of performance management focusing clearly on customers by providing them an excellent customs services. There has been a growing criticism to the financial measures in performance evaluation system (Anand, Sahay, and Saha, 2005). Evaluating public entities, such as the Customs Department, is often conducted by focusing on financial aspects and ignoring customer satisfaction, learning and growth, and internal processes. Most studies conducted in Jordan to evaluate the Customs Department focused on one of the above dimensions. This partial evaluation does not give the real and the comprehensive performance level of the Customs Department. Therefore, incomplete performance evaluation of the Customs Department leads policy makers to make inefficient decisions. Accordingly, this study aims to examine the performance of the Customs Department comprehensively by utilizing the BSC. The study examines financial and non-financial performance criteria to evaluate if the Customs Department performs its duties efficiently or not. Using this framework helps decision makers of Customs Department and related institutions to be more accurate in judging performance level and to be more responsive to the changeable environment and to global competition in order to meet short and long term objectives.

Importance and Objectives of the Research

Excessive centralization of authority is a salient characteristic of Jordanian bureaucracy. Too much centralization in certain agencies, where the agency head becomes the sole decision-maker on most issues is popular (Jreisat, 1989). Similarly, Al-Khadra (1990) found that the two main problems in the Jordanian public sectors, as identified by public managers, were: centralization of the organization structure, and the lack of delegation. Another study by Ellayan (1993) revealed that 27% of senior public managers indicated that they had no programs of administrative development in their organizations; 52% reported that their departments lack adequate information system.

Given the above, there is a significant importance in

alleviating the above problems in the Jordanian public sector. The researcher believes the BSC is a major tool in identifying and alleviating the problems in the Customs Department. The BSC is a conceptual framework for translating the Customs Department's vision into a set of performance indicators and measures. The BSC has gained a clear prominence research as an approach of integrating financial and non-financial performance measures. Responsive organization should utilize the BSC as a tool to measure its performance health (Brown, 2007). Nearly 90 firms out of 150 surveyed reported that the BSC is the most used framework (Lawson, Stratton, and Hatch, 2003). According to one estimate, 50% of the Fortune 1000 companies use Balance Scorecards as a main tool of comprehensive evaluation (Balanced Scorecard Survival, 2006).

The BSC is expected to help the Customs Department in allocating resources and set priorities based on long-term objectives. In addition, the BSC promotes learning and growth in the Customs Department. One of the main policies of the Customs Department in achieving the desired economic performance is promoting attractive investment environment. To achieve this objective, the Customs Department in Jordan plays a critical role in establishing good relations with investors by simplifying procedures and utilizing technology and information systems to provide a proper quality of services to them. Accordingly, there is a high need to examine the performance of the Customs Department by utilizing financial and non-financial measures in order to show the real level of that performance. Previous research did not pay a good attention to non-financial measures.

The current study is an exploratory one to assess the availability level of the dimensions of the BSC. In this regard, the BSC is the basis for determining whether Customs Department meets its short-term and long-term objectives and mission by examining the level of performance as prescribed in the BSC. The choice of the Customs Department of investigation was made because it has a crucial impact in providing the Jordanian public budget with a magnitude amount of revenues. In 2000, the total revenues of Customs Department reached the amount

of 804 million JD (1\$= .70 JD) that made up 50.3% of the total local revenues. In 2005, the total revenues of Customs Department reached the amount of 800 million JD that made up 46% of the total local revenues. Financial measures are critical to show the performance level of the Customs Department, but financial measures are insufficient to evaluate organizations comprehensively. Non-financial measures, therefore, has a significant impact on the evaluation of the department and should be given equal attention. Kaplan and Norton (2007) argued that non-financial metrics are so valuable mainly because they predict future financial performance rather than simply report what is already happening.

Hypotheses of the Study:

Specifically, the current study aims to test the following main hypotheses:

Hypothesis One: The financial performance level of the Jordanian Customs Department was positive for the period 1996-2006 in terms of generated revenues, expenditures, revenues minus expenditures, and ratio of customs revenues to total local revenues.

Hypothesis Two: Clearance customs agents are highly satisfied about the services and procedures provided by the Jordanian Customs Department.

Hypothesis Three: Custom employees in Jordan are highly satisfied about internal process dimension of the BSC.

Hypothesis Four: Custom employees in Jordan are highly satisfied about organization growth and learning dimension of the BSC.

Hypothesis Five: There are statistical differences ($\alpha \leq 0.05$) in the satisfaction level of customs clearance agents toward the customs services due to their demographic variables (age, experience, and education level).

Hypothesis Six: There are statistical differences ($\alpha \leq 0.05$) in the satisfaction level of customs employees toward the internal process and growth and learning due to their demographic variables (gender, age, experience, and position).

Operational Definitions

- Balanced Scorecard (BSC): a performance approach

for translating an organization's vision into a set of performance measures related to four main perspectives: financial, customer satisfaction, internal processes, and learning and growth.

- Customs Department: A governmental department aims to facilitate commodities movement and goods exchange on the international level, and to eliminate all the obstacles through reducing customs duties on imports, exemption of a large number of goods, and through conducting negotiations with other countries and signing commercial agreements with them (Customs Department Report, 2006).

- Customs Clearance Agents: Every person whose job, under the provisions of the Customs Law, is to prepare, sign and present customs declarations to the department and complete the necessary procedures related to the clearance of goods on behalf of others (Customs Law, No. 20, 1998).

Organizational Performance Evaluation

Performance is a measure of results achieved by individual, group, and organization. Performance is an abstract concept and it must be represented by concrete, measurable phenomena or events in order to be measured. Organization performance is defined as a continuous and action oriented with focus on improving performance by using objective, standards, appraisal, and feedback (Baird, 1986). Organization performance involves the actual output or results of an organization achievement as measured against its intended objectives and goals. Organizations adopt performance measurement because it creates accountability, provides feedback on operation, and results in more effective planning, budgeting and evaluation (Ammons, 2001).

Organizational performance is conducted to aid decisions concerning whether program or project should be continued, improved, expanded or curtailed (Rossi et al., 1999). Organization performance system has been considered a crucial issue in measuring success. The purpose of this system is to ensure that standards and objectives are set clearly, that performance is regularly and objectively assessed for accomplishments, and that actions are taken to improve and enhance performance potential in the future. Organizations work in a highly changeable

environment that requires improving performance. Performance improvement is the concept of measuring the output of a particular process or procedures, then modifying the process or procedure in order to increase the output, increase efficiency, or increase the effectiveness of the process or procedure. The concept of performance improvement can be applied to individual performance, group, and organizational performance.

The traditional view of organization performance measurement as a mean to control performance is immature (Anand, Sahay, and Saha, 2005). The traditional approach to performance measurement is based on productivity measures, including such measures as service inputs and outputs (Holmes et al., 2006). While these measures may provide means to determine how well an organization is performing its duties efficiently, such measures fail to provide a comprehensive picture of how well management is preparing an organization to handle current and future challenges. In recent years, public and private organizations have attempted to manage performance utilizing the BSC framework where performance is tracked and measured in multiple dimensions. The next section presents the main dimensions of the BSC in details.

Perspectives of the BSC:

The BSC is a conceptual framework for translating an organization's vision into a set of performance measures related to four main perspectives: financial, customer satisfaction, internal processes, and learning and growth. Figure 1 shows the BSC dimensions and some indicators related to each one. The following short review presents the definition of each perspective and the mission.

1- The mission:

The mission and goal of the Customs Department, as reported in the Law No. 20, 1998, include supporting the national economy, promoting investment, facilitating trade, combating smuggling, protecting local society and environment from hazardous materials, and controlling the movements of passengers, goods, and vehicles crossing the Kingdom's borders (Law No. 20, 1998).

2 - Financial perspective:

This perspective addresses measures reflecting financial performance of organizations. The financial performance of

an organization is fundamental to its success and progress. Income, revenue, expenditure, and budget data are often used for evaluating the financial dimension of any organization with considering its production or service type.

3- Customer satisfaction:

Organizations should give a high attention to how it is viewed by customers. This perspective measures the ability

of the organization to provide quality goods and services to the targeted recipients. Issues covered in this perspective are often related to the quality of services, transparency and speed of procedures, quality of forms, rules and regulations, estimation procedures of the value of goods, equal treatment, etc.

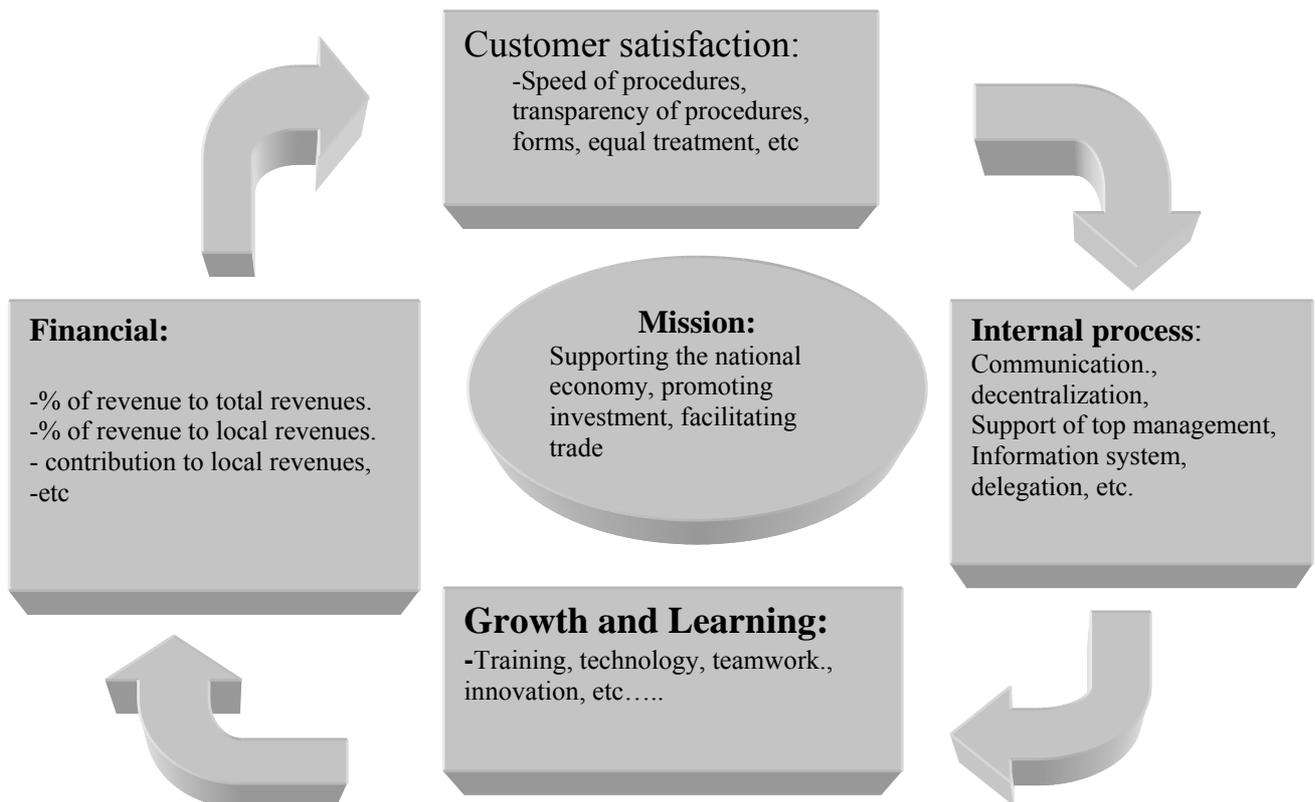


Figure 1
Balanced Scorecard Perspectives: An application to the Jordanian Customs Department

4-Internal processes:

This perspective provides data about the internal organizational processes that often lead to customer satisfaction. Services should be delivered on time and with a high quality to attract and to retain customers. The internal process dimension of the BSC covers aspects related to centralization, communication system, support of

top management, delegation, information system, etc. The Customs Department needs to focus on critical internal operations that enable the department to satisfy customer needs.

5- Learning and growth perspective:

This perspective identifies how organization maintains growth and continues development. This part of the BSC

aims at improving the knowledge and skills of the employees and to provide them with the necessary training courses and workshops to utilize improvement in work process. The learning and growth perspective covers issues related to teamwork, participation, continuous improvement, future technical capability, strategic planning, organization change, innovation, etc.

Review of Previous Research:

This part of the paper aims to shed lights on the main pieces of research that have been conducted in Jordan and in other countries related to the BSC and Customs Department. A review of the related literature on comprehensive organization evaluation pointed out that research about such an important topic mainly in the developing countries is needed. To the researcher's best knowledge, research on implementing the BSC in Jordan is limited mainly to examining the four dimensions proposed by the framework. In the following, a review of some related studies is presented.

Sandhu, Baxter, and Emsley (2008) conducted a study aiming to examine how BSC was being localized in a large Singaporean security firm. The findings revealed that there is a diverse network of human and non-human elements connected to the initiation of the BSC's localization. This finding recognizes the contention that BSC does not come "ready made" and that attempts to realize its espoused benefits will be both enabled and constrained by the specific network of elements within which localization takes place.

In New Zealand, Greetbanks and Tapp (2007) explored the impact of implementing the BSC within public service city council environment using a longitudinal case study approach. The findings suggested that the use of scorecards enabled employees to clearly appreciate their role, and focus on delivery of performance-related measures which support organizational strategy. Clarity of role appears to have a positive influence on the achievement of the organization's business plan and excellent goals regarding the delivery of customer service.

Islam and Kellermanns (2006) studied BSC adoption at the organizational level in two universities, one in the United States and the other in Canada. The findings report

that customer norms, competitor norms, and organizational resources are significant predictors of BSC adoption. Both awareness of BSC capabilities and perceived ease of use are significantly related to perceived usefulness. However, only perceived usefulness is significantly related to intentions to use the BSC.

Another study was conducted to examine the practice of the BSC in several public organizations in the developing countries (Holmes et al., 2006). The findings showed that the application of the BSC in public agencies is particularly appropriate for complex, transparent, and mature organizations with diverse stakeholders. An advantage of the BSC is that reform does not end with increased efficiency, regardless of the organizational mission and public needs. The BSC has the potential to encourage more long range planning, create more well-round objectives, and provide taxpayers with a clearer vision of where, how and what their taxes are spent to.

DeBusk and Crabtree (2006) conducted a survey to members of the Institute of Management Accountant (IMA) in management positions from more than 1,000 organizations to find out if companies implementing the BSC have improved their performance as a result. The results of the survey showed that (23%) of the organizations surveyed were using the BSC in some or most of their operating divisions. Most of the organizations (88%) regularly using the BSC reported improvements in operating performance, and (66%) of them also reported an increase in profit.

Alkwaldeh and Smadi (2006) investigated the effect of total quality management on the balanced performance. The study sample include (126) industrial firms in Dubai. The findings showed that the order of the balanced performance's dimensions were operational perspective, employee perspective, customer perspective, and financial perspective. It was reported that (71%) of the variation of performance perspectives was explained by total quality construct.

Zwelel and Nour (2005) conducted a study aimed at highlighting the principles and applications of BSC. The findings showed that Jordanian banks (n= 6 banks) do not apply the dimensions of BSC comprehensively. However,

the foundations of applying BSC are existed. Market share and excellence of internal process were found to be the main aspects to achieve organization strategy when applying BSC.

The BSC has also been implemented in non-profit organizations. In Taiwan, a study examined the feasibility of the implementation of the BSC for non-profit health care institutions (Yang, Lia-Yu, and Chih-Wei, 2005). The study utilized the case study method by conducting participation observation and in-depth interviews. The study demonstrated that the BSC is clearly feasible and powerful in non-profit organizations. Based on the conducted interviews, the researchers added "society promise" as another critical dimension to the BSC when implemented in non-profit organization.

In India, Anand, Shay, and Saha (2005) explored whether Indian firms use the four perspectives of the BSC. The data were collected from (53) different industrial firms. The study reported that the BSC adoption rate is (45%) in corporate India compares favorably with a (44%) in the US. The financial perspective has been found to be the most important perspective followed by customers' perspective, shareholders' perspectives, internal processes perspectives, and learning and growth perspective. The difficulty in assigning "weightage" to the different perspectives and in establishing cause-effect relationship among perspectives has been found to be the most critical issue in the implementation of the BSC in corporate India. Most companies claimed that the implementation of BSC has led to a cost reduction.

In Australia, the usage of the BSC in the Bureau of Statistics to measure client servicing was examined (Dickinson and Siu-Ming, 2004). Based on a case study method of research, the findings revealed that the Bureau of Statistics created a "client friendly organization" by linking customer service and human resource management and continuing to improve programmes/products and customer service. In addition, clients became more comfortable with electronic communication and received information on a timely manner. Furthermore, the dissemination of information was conducted efficiently with high staff professionalism.

Offering tax incentives is not enough to promote and attract either local or foreign investments. Al-Lawzi and Al-Momany (2004) examined the role of tax incentives and tax procedures on investment promotion in Jordan as perceived by investors. Results of the study showed that there was a weak positive correlation between offered tax incentives and investment promotion. The findings also indicate that administrative tax procedures and investment promotion are positively correlated.

IOMA conducted a survey in different American corporations to explore the main performance evaluation tools are used (2003). The findings of the survey reported that BSC, economic value-added analysis, and benchmarking have increased in usage since 2000. The findings of the survey showed that strategic planning, benchmarking, outsourcing, BSC, and corporate venturing were the most widely used with a percentage of (89%), (84%), (78%), (62%), and (32%) respectively. The overall usage and satisfaction levels were to the following analysis tools benchmarking, economic value-added analyses, and BSC respectively.

Another study was conducted in New Zealand by Griffith (2003) to examine how the BSC was being used as a performance management system and strategic management system in three public sector organizations. Based on the case study method, the findings revealed that none of the three organizations' scorecards had strong causal linkages or were supported by strategy maps. Managers and staff performance goals and compensations were not consistently linked to BSC measures. None of the case organizations used the BSC to enhance strategic feedback and learning or strategic planning and budgeting.

Al-Mouasher (1999) examined the satisfaction level of (90) firms of the Jordanian industrial sector, whose capital was over one million Jordanian dinar, regarding the performance of the Customs Department. The general satisfaction level of the industrial sector was moderate. Long time of service delivery and lack of service guidance were the main aspects of respondents' dissatisfaction. The results, moreover, showed significant statistical differences in the satisfaction level due to the respondents' job and educational level.

Another study was conducted to examine the public opinions and attitudes of citizens in Jordan toward the delivered services in agencies that have a direct contact with large number of citizens, and deliver services of great importance to various social groups (Al-Kayed, 1999). The study included the Customs Department and other agencies such as Land and Surveys Department, and Income Tax Department. The study revealed the following: arrogance and arbitrariness of employees in dealing with customers, complexity of procedures and excessive bureaucratization, ineffective use of customer service windows, excessive centralization and limited delegation of authority, and underutilization of technology and information system.

Ittner, Larcker, and Rajan's study of the BSC compensation system in retail branch banks found no evidence that the BSC approach enhanced managers' understanding of business goals, plans for meeting these goals, or connections between managers; job and business objectives (1997). Moreover, the perceived adequacy of information about progress against the multiple business goals was statistically lower.

In the United States of America, the consulting firm Towers Perrin (1996) found that (64%) of respondents from different firms reported that the satisfaction or value received from implementing the BSC was higher or significantly higher than that received from other performance approaches or tools. Only (37%) felt the employees' understanding of performance measures and goals was higher under the BSC than under other performance approaches.

The Jordanian Public Administration Institute¹ conducted a study to examine the satisfaction level of customers about the performance of the Customs Department (1988). The study showed that about (75%) of the respondents encountered problems related to inaccuracy of good value estimation, long procedures, and delay of transactions delivery. In addition, about (86%) reported that their problems were untaken seriously by the Customs Department representatives. The previous literature shows that several studies had been conducted to examine the

implementation of the BSC in Jordan or in other countries. Zwelef and Nour (2005) examined the usage of the BSC in Jordanian banks. None of the research works examined the implementation of the BSC in the Customs Department. Al-Mouasher (1999) and Alkayed (1999) examined relatively one aspect of the BSC that is related to satisfaction of citizens and investors toward the Customs Department services in Jordan.

The current study examined the performance of the Customs Department comprehensively by utilizing the BSC framework not only from the perspectives of service receivers, but by including financial, internal process, and growth and organization learning perspectives. In addition, the current study relied on both secondary (financial reports) and primary data (questionnaires) by examining the performance of the Customs Department by recipients (investors or their agents) and providers (employees of Customs Department). The current study, therefore, is more comprehensive than other studies related to the Customs Department. To the best of the researcher's knowledge, there has not been any study that evaluates the Customs Department comprehensively and mainly in public sector, which puts forth the need for conducting the current research.

Research Methodology

The Research Setting:

Public administration in Jordan consists of Ministries, Central Departments, and Public Corporations. Customs Department is classified under the central departments category. Customs Department was established in 1923 (Act No. 22) and it carries out the function of government under the direction of the Minister of Finance. The Customs Department's goals and mission include supporting the national economy, promoting investment, facilitating trade, combating smuggling, protecting local society and environment from hazardous materials, and controlling the movements of passengers, goods, and vehicles crossing the Kingdom's borders (Law No. 20, 1998). The department has (17) directorates and (28) customs offices distributed all around the Kingdom. The current study is mainly interested at covering the BSC at the Central Customs Directorate

¹ The new name of the institute is: The National Institute for Training.

located in the capital Amman.

The Jordanian government clearly attempts to provide its citizens and investors with the best services and high quality. Promoting investment and enhancing the competency of national industry to improve the national economy is a clear mission of the Customs Department. The Customs Department, as well as other Jordanian agencies, places the financial perspective at the top of hierarchy in evaluating performance. The Customs Department focuses on how much revenue it generates and how much it contributes to the public budget as a main indicator of its success in performing tasks. For a government agency, Kaplan and Norton (2001), argue that the financial measures are not the most relevant indicators of whether the agency fulfills its mission or not. Other indicators in evaluating the Customs Department, therefore, are crucial. The BSC suggests that financial, customer satisfaction, internal process, and growth and learning are critical in measuring performance.

Populations and Samples of the Study

The implementation of the BSC requires different stakeholders to evaluate the Customs Department comprehensively. Different samples, therefore, contributed to the evaluation of the current study and provided a deep understanding of the problems facing the Customs Department.

The population of the study consisted of all clearance customs firms that deal with the Customs Department on behalf of investors, and all the employees of the central Customs Department in Amman. Regarding the satisfaction perspective, a random sample of 100 (20% of the total population) of clearance customs firms was selected. The general custom agent for each firm was asked to fill out a survey that measures their assessment of the Customs Department in offering customs services. The total number of questionnaires returned and were ready to be analyzed was (94) with a response rate of (94%).

In addition, a random sample consisting of (150) of the employees of Customs Department was chosen to fill out the survey regarding the internal process and the organizational growth and learning perspectives of the

BSC. Employees of Customs Department were selected as a unit of analysis because they are the most appropriate to offer the assessment regarding the internal aspects in processing any customs transaction in terms of communication system and coordination, management support, information system, and cost reduction. Employees of Customs Department are also the most appropriate to assess the level of organization growth and learning in terms of continuous improvement, training, strategic planning, innovation, etc. Out of (150) questionnaires distributed, 137 were returned and were ready to be analyzed, with a response rate of (91%).

Data Collection:

This study examined two types of data, secondary and primary. Secondary data was collected from different departments and units of the Customs Department. In addition, reports and publications of the Central Bank, Ministry of Industry and Trade, and the General Department of Budget were analyzed to examine the financial aspect of the BSC.

Primary data was collected using questionnaires. The researcher developed two different questionnaires; one to the clearance customs agents and another to the employees of the Customs Department. The two questionnaires were developed after a deep review of the related literature. Then, the researcher asked several professors to assess the relatedness and clearness of the included items to examine the face validity of the two surveys (Sekaran, 2003). According to their suggestions, the researcher modified the questionnaires by adding, deleting, and rephrasing the items. Five-point Likert scale of each item was used ranging from 5 "strongly high level" to 1 "strongly low level". Several demographic questions also were included in the survey in order to identify the respondent's gender, age, educational level, years of experience, and position title. Alpha Cronpach coefficient of the clearance customs agents' questionnaire was (.91), while it was (.94) for the Customs Department employees' questionnaire, suggesting good internal consistency.

The researcher used the drop-and-collect method by the support of three research assistants who were trained how

to conduct the process and were under full supervision of the research during the whole data collection process.

Data Analysis

All analyses were conducted with SPSS-PC. Frequency and percentage were used to describe the samples of the study in terms of demographic and occupational variables. The author examined the hypotheses of the study using percentages, averages, and means. T-test and T-test were used to examine the statistical differences ($p= 0.05$) in the respondents' attitudes due to their demographic and occupational variables. Post hoc analysis with Tukey's test was conducted whenever a significant trend was identified.

Findings Presentation

Description of Samples:

Several questions regarding demographic characteristics

of the respondents were asked. As table (1) presents, the data analysis showed that about (50%) of clearance customs agents are young (less than 30 years); (43%) has more than 11 years of experience; and more than half (53%) hold a bachelor degree.

Table (1) also presents the demographic characteristics of the Customs Department employees. It illustrates that (91%) of the sample were males. The preponderance of male employees can be attributed to the activities of the Customs Department which often require staff to work in the empirical field. The analysis reveals that (80%) of respondents are more than 30 years old; (55%) have more than 11 years of experience; and only (40%) hold a managerial title.

Table 1 :Demographic and Occupational Variables of the Respondents

Variables of Clearance Agents			
Variable	Group	Frequency	Percentage
Age	Less than 30 years	45	47.9
	31-40 years	28	29.8
	More than 40 years	21	22.3
Experience	Less than 5 years	25	26.6
	6-10 years	29	30.9
	More than 11 years	40	42.6
Education level	High school	40	42.6
	Bachelor	50	53.2
	Graduate studies	4	4.3
Variable of Customs Department's Employees			
Variable	Group	Frequency	Percentage
Gender	Male	124	90.5
	Female	13	9.5
Age	Less than 30 years	28	20.4
	31-40 years	59	43.1
	More than 40 years	50	36.5
Experience	Less than 5 years	26	19
	6-10 years	36	26.3
	More than 11 years	75	54.7
Position	Manager	55	40.1
	Non-manger	82	59.9

Testing Hypotheses and Discussion

SPSS analysis was used to analyze the survey data in order to address the research hypotheses of this study. Descriptive statistics such as means, standard deviations and percentages were computed for each item of the survey and each dimension. In order to determine the level of agreement for each item or dimension, the researcher used the following scale based on the mean score: (1-2.49) low level of agreement, (2.5-3.49) moderate level of agreement, and (3.5-5) high level of agreement. In the following, answers of the study hypotheses are presented.

Hypothesis One: The financial performance level of the Jordanian Customs Department was positive for the period 1996-2006 in terms of generated revenues, expenditures, revenues minus expenditures, and ratio of

customs revenues to total local revenues.

Table (2) presents different financial performance indicators of the Customs Department for the period 1996-2005. Ellingson and Wambsganss argue that the comparison of revenues and budgeted expenditures is a widely common performance measure used by governments today (2001). Financial indicators include revenues, expenditures, revenues minus expenditures, and ratio of customs revenues to total local revenues. Customs revenues of the department include: custom duties, duties of other departments, custom fines, custom deposits, and general sales tax. According to table (1), it is clear that the Customs Department generates more revenues than its expenditures in each year for the whole period 1996-2005.

Table 2: Financial performance of the Customs Department 1996-2005

(Million Dinar)

Year	Revenues (R)	Expenditures (E)	R-E	Total Local Revenues	Customs Revenues/ Total Local Revenues
1996	606,1	12,8	593,3	1,431,1	42.3%
1997	678,2	13,1	665,1	1,378,3	49.2%
1998	728,1	15,3	702,8	1,474,5	48.7%
1999	718,8	15,6	703,2	1,497,1	48%
2000	804,3	15,2	789,1	1,592,1	50.5%
2001	532,8	9,1	523,1	1,658,6	32.1%
2002	500,3	8,9	491,4	1,644,1	30.4%
2003	528,0	9,3	518,7	1,675,9	31.5%
2004	753,0	9,6	725,4	1,638,9	45.9%
2005	799,1	9,3	789,8	1,744,4	45.8%
Average	622,0	11,7	650,2	1,648,8	42.4%

For the period 2001-2003, table (2) shows that revenues of the Customs Department decreased significantly and contributed in about (30%) of the total local revenues generated by the Jordanian government. Reasons behind the decrease of the customs revenues might be due to the transformation that happened in the role of the customs because of the involvement into the global trade organization and the direction toward

eliminating all barriers facing goods movement; as reported in the strategic plan of Customs Department, 2004-2007.

On the other hand, the amount of dinars collected by the Customs Department increased in 2004 and 2005 significantly as compared to other years. The shares of customs revenues as a percentage of the total local revenues in 2004 and 2005 were about (46%) in each

year. The reasons behind this increase might be due to the growth in good imports, imports direction toward highest customs tariff categories, and the vast increase of the number of cars cleared for local consumption.

Supplying the treasury with revenues to fund public expenditures is a major objective and mission of the Customs Department (Strategic Plan of Customs Department, 2004). The researcher used the total local revenues to establish benchmark that enabled an evaluator to estimate the contributions of the Customs Department to the Jordanian public budget. As table (2) presents, it is clear that the share of customs revenues for the study period 1996-2005 ranged approximately between (30%) and (51%). The highest share was recorded in 2000, while the lowest share was recorded in 2002. The share of customs revenues to total local revenues increased clearly in 2004 and 2005. The percentage of customs revenues contributed to about one-half of the total local revenues for the period 1997-2000, decreased to about one-third for the period 2001-2003, then increased to about (46%) in 2004 and 2005. In general, the Customs Department generated at least one third of the total revenues of the Jordanian government. This shows the significant role of the department in the Jordanian economy which is one of the main missions of the department stated in the (Law No. 20, 1998).

To answer the first hypothesis of the study, it is clear that the financial performance of Customs Department is positive, which accepts the stated hypothesis, in terms of the amount of dinars generated, revenues minus expenditures, and in terms of customs revenues share to

total local revenues. The average share of revenues generated by the Customs Department as a ratio of the total local revenues for the period 1996-2005 was about (42%), suggesting good and crucial role of the department in funding Jordanian public treasury.

Hypothesis Two: Clearance customs agents are highly satisfied about the services and procedures provided by the Jordanian Customs Department

To measure the satisfaction level of the clearance agents, twenty items of five Likert scales were used. Table (3) shows the order rank of all items according to mean. According to the scale used in this study, clearance agent generally have a moderate satisfaction level. The mean value was (2.95) with a (.96) standard deviation that indicates a good agreement among respondents about the level of satisfaction. Respondents were highly satisfied with the custom forms and the web site of the department. The Customs Department started an electronic service in 1997 that helps investors and their agents to conduct some transactions online instead of direct custom office contact; which might reduce the bureaucracy level.

Respondents reported low satisfaction toward both "equal treatment" and "tax estimation" as table (3) shows. Clearance custom agents showed a low satisfaction about the equal treatment they received from customs employees with a mean value of (2.26). In addition, respondents claimed that the process of tax estimation to exported goods is unfair. This result indicates there is a high variety of tax estimation conducted by customs employees to the same exported goods as respondents reported.

Table 3: Satisfaction level shown by clearance customs agents toward the services of the Customs Department (n=94)

Item	Mean	SD	Satisfaction Level
1- Customs forms are clear and requires necessary information	3.77	.97	High
2- The web site of the department provides the needed information to conduct customs transactions	3.55	1.09	High
3- Customs Department offices are organized consecutively to conduct customs transactions	3.46	1.01	Moderate

Item	Mean	SD	Satisfaction Level
4- Custom department has a good reputation in conducting transactions	3.39	.94	Moderate
5- Waiting seats are available to clients	3.39	1.09	Moderate
6- Rules and regulations of customs are clear	3.13	1.17	Moderate
7- Customs Department branches are located suitable to clients	2.96	1.19	Moderate
8- Customs fees are fair	2.95	1.19	Moderate
9- I am satisfied with the quality level of customs services	2.94	.95	Moderate
10- Customs Department always works on improving services	2.90	1.14	Moderate
11- I am satisfied with the speed level of customs services	2.89	.96	Moderate
12- Customs employees are capable and efficient in performing tasks	2.78	.93	Moderate
13- Number of customs employees fit the workload	2.87	1.25	Moderate
14- Employees are aware of the rules and regulations	2.77	1.20	Moderate
15- Employees pay attention to complaints and work hard to solve it	2.74	1.08	Moderate
16- Customs procedures are clear and transparent	2.74	1.00	Moderate
17- Employees deal with clients kindly	2.74	1.15	Moderate
18- Employees work hard to solve any problem to finish up transactions	2.69	1.17	Moderate
19- Employees deal with clients equally	2.26	1.09	Low
20- Process of tax estimation of exported goods is fair	2.14	1.10	Low
Total	2.95	.66	Moderate

The findings of the current study supports the findings revealed in Al-Mouasher's study (1999) which states that the general level of the industrial sector was moderate. In addition, the findings of the current study are supported by the study conducted by the Jordanian Public Administration Institute (1988) that reported about (75%) of respondents encountered problems related to inaccuracy of good value estimation. Respondents of this study reported that Customs employees deal with clients kindly with a moderate level, while Al-Kayed's study (1999) showed that employees of several governmental agencies (including the Customs Department) reported arrogance and arbitrariness of employees in dealing with customers.

It is clear that clearance customs agents had a moderate

level of satisfaction toward services and treatments they receive from customs employees, therefore, a rejection of the second hypothesis is considered.

Hypothesis Three: Custom employees in Jordan are highly satisfied about internal process dimension of the BSC.

To measure the satisfaction level of the internal processes as a major dimension of the BSC, customs employees were asked to report their agreement to fifteen statements as presented in table 4. The analysis revealed that customs employees have a moderate level of satisfaction with a mean value of (3.15) and standard deviation value of (.65) that indicates low agreement among respondents.

Table 4: Satisfaction level of Customs Department employees toward internal processes (n=137)

Item	Mean	SD	Satisfaction Level
1- Proper communication system is existed to perform tasks	3.82	.90	High
2- Top management provides all the needed facilities to offer customs services	3.72	.90	High
3- Proper information system is existed in dealing with investors	3.58	.95	High
4- There is a coordination among units to perform tasks	3.52	.96	High
5- Management sets preventive plans in dealing with problems facing investors	3.47	.89	Moderate
6- Employees work in reducing cost while performing tasks	3.41	.93	Moderate
7- Management delegates authority to employees	3.34	.97	Moderate
8- Number of work hours fits the workload of the department	3.13	1.14	Moderate
9- Control mechanisms are available to perform tasks well	3.07	1.12	Moderate
10- Management adopts decentralization	3.03	.98	Moderate
11- Office equipments are available to do work	2.80	1.09	Moderate
12- Fair incentive system is existed	2.68	1.08	Moderate
13- Salary of employees matches the level of assigned tasks	2.67	1.14	Moderate
14- Employees participate in decision making	2.54	1.20	Moderate
15- Workload distribution is fair among employees	2.50	1.11	Moderate
Total	3.15	.65	Moderate

On the other hand, it is clear that customs employees are highly satisfied with the existed communication system and support of top management with a mean value of (3.82) and (3.72), respectively. On the other hand, customs employees reported relatively low satisfaction level toward the items of “workload distribution is fair among employees” and “employees participate in decision making” with mean scores of (2.50) and (2.54), respectively.

Based on the findings, the researcher rejects the third hypothesis because it is clear that customs employees have a moderate level of satisfaction instead of high level toward the internal process of the department as a major dimension of the BSC framework.

Hypothesis Four: Custom employees in Jordan are highly satisfied about organization growth and learning dimension of the BSC.

Responses to fourteen statements measuring the level of

organization growth and learning as perceived by the employees of the customs employees are reported in table (5). Overall, respondents showed a moderate satisfaction level about the organization growth and learning as a dimension of the BSC with a mean value of (3.17) and with a standard deviation value of (.72). According to the scale used in this study, it is clear that employees reported a moderate satisfaction about all statements except for the first statement which was rated as a high level of satisfaction. The analysis showed that employees highly agreed that the Customs Department works to improve services continuously with a mean value that reached (3.50), which is the starting point of the high agreement level based on the scale used in this study. Respondents reported that top management support employees development and growth in a moderate level with a mean score of (3.42).

Table 5: Organization growth and learning as perceived by Customs Department employees (n=137)

Item	Mean	SD	Satisfaction Level
1- Customs Department works to improve services continuously	3.50	.95	High
2- Top management supports employees development and growth	3.42	.94	Moderate
3- Technical capability is available to improve services	3.40	1.04	Moderate
4- Leadership capability is available to offer strategic planning	3.32	1.00	Moderate
5-The department has a strategic plan to increase number of investors	3.32	.90	Moderate
6- The department adopts the teamwork concept	3.29	.76	Moderate
7- We have regular meeting to improve quality of services	3.26	.89	Moderate
8- Work environment supports change	3.25	.97	Moderate
9- Training opportunities are available to employees	3.24	1.07	Moderate
10- Number of training courses offered are sufficient	3.22	1.01	Moderate
11- Top management supports new ideas to improve work	3.18	1.04	Moderate
12- Financial resources are available to conduct research related to work	2.90	1.10	Moderate
13- Top management supports employees to pursue bachelor/graduate studies	2.57	1.32	Moderate
14- The department offers scholarships to pursue graduate studies	2.52	1.16	Moderate
Total	3.17	.72	Moderate

On the other hand, employees of the Customs Department showed a relatively low satisfaction level toward items related to graduate studies. Respondents reported that top management supports employees to pursue graduate studies and offered scholarships but in a relatively low level. According to the annual report of the Customs Department, (61%) of customs employees hold less than bachelor degree. Based on that, it is clear that the department is highly needed to offer scholarships or at least to offer a flexible work schedule to employees who have the willingness to continue their studies at their own expenses.

The results revealed that employees of the Customs Department reported a moderate level of satisfaction

instead of a high level toward the level of growth and organization learning dimension of the BSC, which leads to rejection of the fourth hypothesis.

Hypothesis Five: There are statistical differences ($\alpha \leq 0.05$) in the satisfaction level of customs clearance agents toward the customs services due to their demographic variables (age, experience, and education level).

Table (6) presents the analysis of variance of the clearance customs agents assessments about the services provided by the Customs Department. The table shows that no statistical significant differences were found in the satisfaction level of the clearance customs agents that could exist due to their age toward the services of Customs

Department. The satisfaction level of respondents regardless of their age group was close to each other as the means scores show in table (6). This means that the opinions of respondents are equal toward the services provided by the Customs Department. Therefore, the age of employees does not have a statistical impact on their

satisfaction level toward services of the Customs Department. It might be understood that being young or old in receiving customs services is not a crucial factor since both require their transaction being done regardless of their age.

Table 6: The impact of age, years of experience, and educational level on the satisfaction level of the clearance customs agents toward the services of the Customs Department

Age	Less than 30		31-40		More than 40		F/T value	Significant level
	M*	SD**	M	SD	M	SD		
Satisfaction level	2.98	0.62	2.94	0.67	2.93	0.74	0.049	0.95
Years of Experience	Less than 5	6-10 years	More than 10	Less than 5	6-10 years	More than 10	0.88	0.41
	M	SD	M	SD	M	SD		
	3.10	0.70	2.94	0.63	2.87	0.66		
Educational Level	High school or lower		Bachelor or higher				2.05	0.04***
	M	SD	M	SD				
	3.11	0.73	2.83	0.58				

* M: Mean, **SD: Standard Deviation, *** Significant at 0.05

The analysis of table (6) indicates that there are also no statistical significant differences at 0.05 level regarding the satisfaction level of the clearance customs agents toward the services of the Customs Department due to the years of experience variable. F value was (.88) and significant value was (.41). This means that respondents had relatively similar satisfaction levels toward the provided services. Respondents with less than 5 years experience group reported higher satisfaction level compared to both respondents with more than 5 years of experience group and respondents with more than 10 years of experience group as mean scores show; but this difference is not significant at 0.05 level.

To identify the existence of significant differences in the satisfaction levels of clearance customs agents toward the services of the Customs Department due to their educational level, the ANOVA test was employed, and table (6) presents the T value and significant level. The analysis revealed a statistical difference of significance at

the 0.05 level with a significant score of (.04). The findings of the current study supports the findings found in Al-Mouasher's study (1999) that showed statistical differences in the satisfaction level due to the respondents' educational level.

Respondents of the current study who hold high school or lower certificates had a higher level of satisfaction compared with respondents who hold bachelor or higher. The explanation to this finding might be due to the fact that educated people are usually more exposed to new ideas and technology compared with low-educated people. Educated respondents, therefore, require better level of customs services by utilizing new ideas and technology and asking for continuous improvement.

In summary, the results did not support the fifth hypothesis based on the ANOVA analysis regarding the existence of differences in the satisfaction level of respondents. However, partial acceptance of the hypothesis existed only regarding the educational level of the

respondents.

Hypothesis six: There are statistical differences ($\alpha \leq 0.05$) in the satisfaction level of customs employees toward the internal process and growth and learning due to their demographic variables (gender, age, experience, and position).

Table (7) revealed that gender had no statistically significant impact at 0.05 level on employees' satisfaction level toward both internal process and growth and organization learning dimensions of the BSC. As the mean scores show, male respondents reported higher satisfaction level toward internal process. On the other hand, female respondents reported higher satisfaction toward growth and organization learning compared with the satisfaction level of male respondents. For both cases, the difference in assessment was not significant at 0.05 level. Standard deviation scores of male respondents (.75) indicates that the dispersion in the satisfaction about growth and learning organization dimension is wider than that found among female respondents (.25).

Based on F test, table (7) revealed that the age of respondents had no impact neither on internal process nor on growth and organization learning dimensions of the

BSC. Respondents of all age groups hold relatively similar satisfaction levels as the mean scores show. However, respondents of 41 years old and older group reported more satisfaction level regarding the two dimensions compared with respondents of less than 30 years old group and 30-40 year old group but was not statistically significant at 0.05 level.

An interpretation to this result might be that 41 years and older group of respondents have been working at the Customs Department since late eighties and beginning of nineties when relatively old technology and too much paper internal process was utilized. Nowadays, the Customs Department is characterized by updating technology, offering innovative ideas, and improving process continuously. Accordingly, older group perceives that nowadays environment of the Customs Department is much better than it was earlier; despite the fact that old people resist changes, they showed more satisfaction compared with young respondents. Young respondents require more and better internal process as they are exposed to more innovative ideas and technologies therefore they reported a lower satisfaction level.

Table 7: The impact of gender, age, years of experience, and position on the satisfaction level of customs employees toward internal process and growth and organization learning

Gender	Male		Female				T/F value	Sig. level
	M	SD	M		SD			
Internal Process	3.17	0.67	3.01		0.42		0.85	0.39
Growth & Learning	3.16	0.75	3.23		0.25		0.31	0.75
Age	Less than 30		30-40		41 and more		0.75	0.48
	M	SD	M	SD	M	SD		
Internal Process	3.07	0.62	3.12	1.9	0.15	0.72	1.9	.15
Growth & Learning	3.13	0.63	3.06	.77	3.33	0.69		
Years of Experience	Less than 5		30-40		41 and more		1.6	.21
	M	SD	M	SD	M	SD		
Internal Process	3.11	0.65	3.01	.67	3.24	0.63	1.9	.17
Growth & Learning	3.13	0.72	3.00	.72	3.27	0.71		
Position	Managers		Non-managers				2.11	.036*
	M	SD	M		SD			

Internal Process	3.29	0.64	3.06	0.64	1.6	0.10
Growth & Learning	3.29	0.67	3.09	0.74		

* Significant at 0.05.

Regarding the impact of the years of experience of customs employees toward internal process and growth and organization learning dimensions of the BSC, table (7) shows the ANOVA analysis findings which revealed that no statistical differences in the satisfaction level were found at 0.05 level. It is clear that each group of respondents based on years of experience reported relatively the same satisfaction level toward both the internal process and growth and learning organization as the means scores show. This result might be explained that the customs internal process and learning aspects are clear and simple which means that it is easy for employees to recognize the level of internal process and growth and learning regardless of their years of experience.

As table (7) shows, there was a significant difference between manager and non-manager groups according to their perception toward the existing internal process but not towards the growth and organization learning dimension of BSC. Managers reported a higher satisfaction level toward the internal process with a mean value of (3.29) compared with (3.06) for non-managers. T-value regarding the internal process was (2.11) with a significant level of (.036). A possible interpretation for this result might be due to that managers are often key actors and responsible of developing, coordinating, and controlling internal process; therefore their assessment would be higher than the assessment of lower level employees who might not participate in all these stages.

In sum, the researcher rejects the sixth hypothesis based on the ANOVA analysis regarding the existence of differences in the satisfaction level of respondents toward the internal process and growth and organization learning. Partial acceptance of the hypothesis existed regarding only the position of respondent affecting his satisfaction toward the internal process dimension.

Summary of Findings:

The current research aimed to evaluate the Jordanian Customs Department comprehensively by utilizing the BSC framework. The most salient results of the study can be summarized in the following:

1- The financial performance of Customs Department was positive for the whole study period 1996-2006 in terms of the amount of dinars generated, revenues minus expenditures, and customs revenues as a share of total local revenues. Therefore, the Jordanian Customs Department achieves its mission in supporting the national economy.

2- Growth and organization learning dimension of the BSC was the first in order followed by internal process, then customer satisfaction. The findings of this study do not support Anand, Shy, and Saha's findings (2005) in which the order of dimensions was customer perspective, internal process, and growth and learning, respectively. The findings of Alkwaldeh and Smadi's study (2006) also did not support the findings' of the current study. Their study showed the order of the balanced performance's dimensions in Dubai industrial firms as: operational perspective (internal) and customer perspective, respectively.

3- With regard to the satisfaction level of clearance customs agents toward the services of the Customs Department, the analysis revealed that the satisfaction level was moderate. Respondents were highly satisfied toward the customs forms and the web site of the department. Respondents reported a low satisfaction level toward both "equal treatment" and "tax estimation" while dealing with Customs Department.

4- The analysis found that customs employees had a moderate level of satisfaction toward the internal process of the department as a dimension of the BSC framework with a mean value of (3.15). Customs employees are highly satisfied with the existed communication system and support of top management, but they reported a relatively low satisfaction level toward workload

distribution and participation in decision-making.

5- The analysis revealed that customs employees reported a moderate level of satisfaction toward the level of growth and organization learning dimension of the BSC.

6- No statistically significant difference was found in the satisfaction level of the clearance customs agents toward the services of the Customs Department due to their age and years of experience variables. The analysis revealed that respondents who hold high school or lower had a higher level of satisfaction compared to respondents who hold a bachelor or higher.

7- Demographic variables of gender, age, and years of experience had no significant impact at 0.05 level on customs employees' satisfaction level toward both internal process and growth and organization learning dimensions of the BSC. Managers reported a higher satisfaction level toward the internal process compared with non-managers.

RECOMMENDATIONS

Consequence to the findings, the study recommends the following:

1- The Jordanian Customs Department is highly encouraged to develop a clear strategy with equal treatments to all investors or their representatives in conducting customs transactions.

2- Clear and more objective procedures of tax estimation of exported goods should be established and to be known for investors and their representatives. The establishment of these objective standards would minimize the unfair treatment in imposing taxes to the same exported goods as reported by customs clearance agents in the current study.

3- Top management of the Jordanian Customs Department are encouraged to adopt a participative philosophy of decision-making by letting employees feel they are crucial and essential in achieving the objectives of the department. Involvement of employees in decision-making has a clear impact on their satisfaction level that leads to better customs services provided to investors.

4- Management of the Customs Department should develop a fair workload distribution among employees. Developing clear job description might also be helpful in this case by identifying the boundaries of each task and the person in charge.

5- Customs Department is extremely encouraged to offer scholarships or at least to offer a flexible work schedule to employees who have the willingness to continue their higher education.

Future research

This part of the paper aims at presenting future research issues related to the implementation of the BSC and other issues related to develop the Customs Department. Before presenting that, some of the limitations of the current research are mentioned. Part of the current research was based on conducting a survey questionnaire and, therefore, it is a perception method in evaluating the department activities. Capturing the in-depth of the opinions of respondents by using this method might not be enough. Future research would benefit from the use of qualitative methods such as in-depth interviews with investors or their representatives and customs' employees. The Customs Department has (17) directorates and (28) customs offices distributed all around the Kingdom. The current study examined only Amman customs directorate and office, which puts forward a limitation in generalizing the findings of the study to all directorates and offices.

The current study examined the perceptions of investors' and the employees of the Customs Department. The opinion of the employees of the Budget Bureau is also important in clarifying the role of Customs Department in the Jordanian public budget; therefore, future research needs to examine their opinion by conducting a survey or interviews with key employees of the Bureau.

The researcher faced a clear problem in having data related to the contribution of Customs Department to public budget and economy in other countries. To have better and more accurate standards in evaluating the performance of the Customs Department mainly regarding the financial dimension of the BSC, a

comparison with the performance of Customs Department in other countries of the region (such as Syria, Lebanon, Saudi Arabia,...etc) is highly encouraged. Data related to several variables such as the contribution of the Customs Department to the GDP, number of investors, the amount of investments in dollar is important, and other related variables are also crucial in future research.

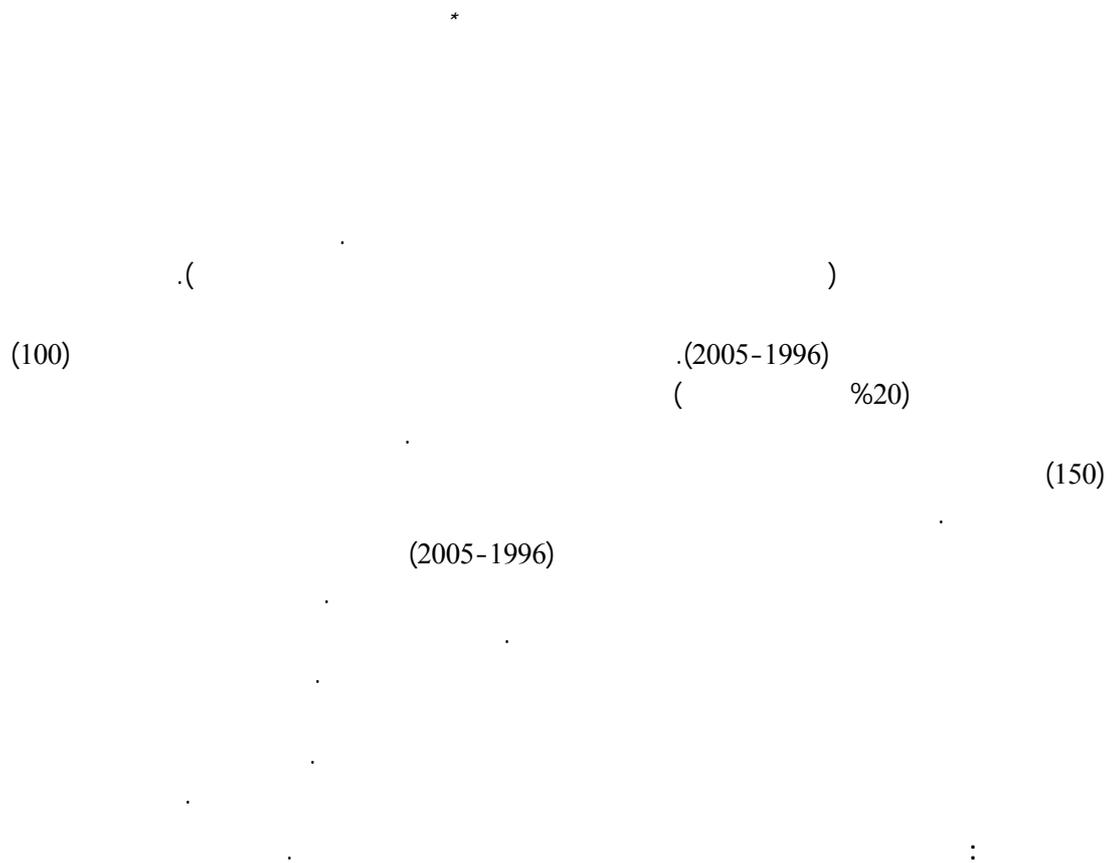
The analysis of the financial dimension showed there were changes in the amount of revenues collected by the

Customs Department due to the involvement in the Trade World Organization. A future research would examine the impact of this involvement on revenues and on the Jordanian economy in a more comprehensive way. In addition, the current study utilized the BSC framework in the Customs Department as a public entity, utilizing the framework in other public and non-profit Jordanian entities is also highly encouraged to expand the usage of the framework.

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