



# Implementation Of Balanced Scorecard Based Educational Management Evaluation Model

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**Abstract.** *Effective education management requires a comprehensive and data-driven evaluation system to ensure continuous quality improvement. Balanced Scorecard (BSC) is a strategic evaluation model that allows educational institutions to measure performance from four main perspectives, namely financial, customer, internal processes, and growth and learning. By implementing BSC, educational management can identify strengths and weaknesses in resource management, learning effectiveness, stakeholder satisfaction, and teacher development. The research method used in this study is a literature review, which is a research method carried out by reviewing various literature, journals, books, and other academic sources that are relevant to the topic of Balanced Scorecard implementation in educational management evaluation. This study examines the implementation of BSC in educational management evaluation, showing that this approach can improve transparency, operational efficiency, and the relevance of the education system to the needs of the times. Despite challenges such as resistance to change and limited resources, the implementation of BSC has been proven to provide strategic benefits in improving the quality of education. With BSC-based evaluation, educational institutions can develop policies that are more adaptive, innovative, and oriented towards improving quality as a whole.*

**Keywords:** *Educational Management, Balanced Scorecard, Performance Evaluation, Operational Efficiency, Educational Development*

**Abstrak.** Manajemen pendidikan yang efektif membutuhkan sistem evaluasi yang komprehensif dan berbasis data untuk memastikan peningkatan kualitas yang berkelanjutan. Balanced Scorecard (BSC) merupakan model evaluasi strategis yang memungkinkan institusi pendidikan untuk mengukur kinerja dari empat perspektif utama, yaitu keuangan, pelanggan, proses internal, serta pertumbuhan dan pembelajaran. Dengan menerapkan BSC, manajemen pendidikan dapat mengidentifikasi kekuatan dan kelemahan dalam pengelolaan sumber daya, efektivitas pembelajaran, kepuasan pemangku kepentingan, dan pengembangan guru. Metode penelitian yang digunakan dalam penelitian ini adalah studi literatur, yaitu metode penelitian yang dilakukan dengan cara mengkaji berbagai literatur, jurnal, buku, dan sumber akademis lainnya yang relevan dengan topik implementasi Balanced Scorecard dalam evaluasi manajemen pendidikan. Penelitian ini mengkaji implementasi BSC dalam evaluasi manajemen pendidikan, yang menunjukkan bahwa pendekatan ini dapat meningkatkan transparansi, efisiensi operasional, dan relevansi sistem pendidikan dengan kebutuhan zaman. Terlepas dari tantangan seperti resistensi terhadap perubahan dan keterbatasan sumber daya, implementasi BSC terbukti memberikan manfaat strategis dalam meningkatkan

kualitas pendidikan. Dengan evaluasi berbasis BSC, institusi pendidikan dapat mengembangkan kebijakan yang lebih adaptif, inovatif, dan berorientasi pada peningkatan mutu secara menyeluruh.

**Kata kunci:** Manajemen Pendidikan, Balanced Scorecard, Evaluasi Kinerja, Efisiensi Operasional, Pengembangan Pendidikan

## **Introduction**

Education is one of the main pillars in the development of a country. Good quality education will have an impact on improving the quality of human resources, which ultimately contributes to economic and social progress. Therefore, effective and efficient education management is a key factor in ensuring that educational institutions can achieve their strategic goals. In this context, evaluation of education management is a very important aspect to assess the effectiveness of policies and strategies implemented by educational institutions. One approach that can be used to evaluate education management is the Balanced Scorecard (BSC), a method that has been widely applied in the business world and the public sector. The Balanced Scorecard was first introduced by Kaplan and Norton as a strategic management tool that aims to measure organizational performance as a whole through four main perspectives, namely financial perspective, customer perspective, internal business process perspective, and learning and growth perspective (Quesado et al., 2018). In the context of education, this model can be modified to suit the needs of educational institutions by considering indicators relevant to academic achievement, student satisfaction, operational efficiency, and human resource development. The implementation of the Balanced Scorecard in educational management aims to improve accountability, transparency, and effectiveness in achieving the strategic goals of educational institutions (Mio et al., 2022).

One of the main reasons for using the Balanced Scorecard in educational management evaluation according to (Frederico et al., 2021) is its ability to link the institution's vision and mission with measurable performance indicators. With a structured framework, educational institutions can identify areas that need improvement and develop more appropriate strategies. In practice, the implementation of the Balanced Scorecard in educational institutions allows school or university managers to monitor the success of the programs that have been designed and make necessary adjustments to stay in line with long-term goals.

In the world of education, performance evaluation often focuses on academic results as the only measure of success. However, this approach is less able to reflect the complexity and dynamics of educational management as a whole. The Balanced Scorecard offers a solution by providing a more holistic approach, which not only emphasizes academic results but also includes other factors that contribute to the success of educational institutions, such as student and teaching staff satisfaction, efficiency in administrative processes, and innovation in learning and research (Malagueño et al., 2018).

In addition, the implementation of the Balanced Scorecard in educational management evaluation can also increase the active participation of various stakeholders, including students, educators, administrative staff, and management (Hristov & Searcy, 2025). With a

more transparent and data-based approach, each stakeholder can understand how the institution's performance is measured and how their contribution plays a role in achieving the institution's strategic goals. This will ultimately encourage increased motivation and involvement in managing educational institutions more effectively.

Although the Balanced Scorecard offers many advantages in educational management evaluation, its implementation is not without challenges. One of the main challenges according to (Zheng et al., 2018) is the need for organizational culture change, where educational institutions must adapt to a data-based approach and more systematic performance evaluation. In addition, the development of performance indicators that are in accordance with the characteristics and needs of educational institutions is also a challenge in itself (Changwong et al., 2018). Therefore, a strong commitment from management and adequate information technology support are needed to ensure the success of the Balanced Scorecard implementation in the education management system. Overall, the application of the Balanced Scorecard in the evaluation of educational management offers a more comprehensive and structured approach to assessing the performance of educational institutions. By considering various aspects that contribute to the success of educational institutions, this model can be an effective tool in improving the quality of education and ensuring that the institution's strategic goals can be achieved more optimally. Therefore, further research on the implementation of the Balanced Scorecard in the context of education is needed to develop more effective strategies in managing and evaluating the performance of educational institutions.

## **Research Methods**

The research method used in this study is a literature review, which is a research method carried out by reviewing various literature, journals, books, and other academic sources that are relevant to the topic of Balanced Scorecard implementation in educational management evaluation. The literature was retrieved from leading academic databases such as Scopus, Web of Science, IEEE Xplore, PubMed, and Google Scholar. This literature review aims to explore various concepts, theories, and empirical findings from previous studies in order to build a comprehensive understanding of how the Balanced Scorecard can be applied effectively in the context of education. By using this method, research can present evidence-based analysis and identify trends and challenges faced in the implementation of the Balanced Scorecard in various educational institutions.

The literature review process is carried out through the stages of identification, selection, and analysis of relevant sources. Identification is carried out by searching for literature that discusses the Balanced Scorecard in the context of education or in other sectors that are relevant to the educational management evaluation system. Source selection is carried out based on credibility and relevance to the research topic, with priority given to indexed academic journals, recognized reference books, and reliable research reports. Analysis is carried out by comparing and synthesizing various previous research findings in

order to identify patterns, differences, and recommendations that can be applied in the context of this research.

By using the literature review method, this study can provide a strong theoretical basis for the application of the Balanced Scorecard in the evaluation of educational management. The results of this literature review are expected to contribute to developing more effective strategies to improve the quality of education, as well as providing insight for stakeholders in managing educational institutions more transparently and based on data.

## **Results and Discussion**

### **Definition and Concept of Balanced Scorecard**

Balanced Scorecard is a performance management system developed by Robert S. Kaplan and David P. Norton in the early 1990s. This system is designed to help organizations measure and manage their performance more effectively. The concept of the Balanced Scorecard emerged as a response to the limitations of traditional performance measurement systems that only focus on financial aspects (Changwong et al., 2018). With a more holistic approach, the Balanced Scorecard allows organizations to evaluate their performance from various perspectives, resulting in a more balanced and long-term strategy.

The main concept in the Balanced Scorecard is to integrate four main perspectives in performance measurement, namely financial, customer, internal business processes, and learning and growth perspectives (Dobrovič et al., 2018). These four perspectives are interrelated and provide a comprehensive view of how an organization creates value and achieves its goals. The financial perspective remains an important element because it reflects the end result of organizational performance, such as profitability, revenue growth, and cost efficiency. However, to achieve long-term sustainability, organizations cannot rely solely on financial indicators.

The customer perspective in the Balanced Scorecard emphasizes the importance of understanding and meeting customer needs. Successful organizations must be able to provide added value to customers, which will ultimately have a positive impact on their financial results. Customer satisfaction, customer retention, and market share are some of the key indicators in this perspective. By understanding customer preferences and adjusting strategies to their needs, companies can increase competitiveness and maintain customer loyalty in the long term (Benková et al., 2020). The internal business process perspective focuses on the efficiency and effectiveness of internal processes that support the achievement of organizational goals. In this perspective, companies need to identify and optimize key processes that have a significant impact on overall performance. This includes innovation in products and services, improving operational quality, and efficiency in the supply chain (Marcu, 2020). By optimally managing business processes, organizations can increase productivity and produce better products or services for customers.

The learning and growth perspective relates to human resource development, organizational capabilities, and technological innovation. Organizations that want to grow

must have a strong learning culture, where employees are continuously empowered to improve their skills and competencies. Factors such as employee satisfaction, training levels, and innovation in information technology are important indicators in this perspective. By creating a work environment that is conducive to growth and innovation, companies can ensure that they have sufficient resources to face future challenges. The implementation of the Balanced Scorecard is not only a performance measurement tool, but also a strategic tool that helps organizations align their vision and mission with operational goals. The implementation process usually begins by setting strategic goals in each perspective, then identifying the key performance indicators (KPIs) used to measure the achievement of these goals. Furthermore, the organization needs to design initiatives or programs that can support the achievement of the targets that have been set (Sustainability Evaluation Model for Manufacturing Systems Based on the Correlation between Triple Bottom Line Dimensions and Balanced Scorecard Perspectives - ScienceDirect, n.d.). In this way, the Balanced Scorecard helps organizations translate strategies into real actions that can be measured and evaluated periodically.

One of the main advantages of the Balanced Scorecard is its ability to create a link between long-term strategy and daily operational actions. With a balance between the four perspectives, organizations can avoid the trap of decision-making that is too short-term oriented. For example, if a company only focuses on increasing profitability in the short term without paying attention to the quality of customer service, then in the long term, the company is at risk of losing market share and experiencing a decline in financial performance.

However, implementing the Balanced Scorecard also has its own challenges. One of the main obstacles is resistance from within the organization to change. Many organizations are still accustomed to the traditional performance measurement approach and are reluctant to adopt a new system. In addition, the difficulty in establishing relevant and accurately measurable performance indicators is also a challenge in implementing the Balanced Scorecard (Massingham et al., 2018). Therefore, the success of implementing this system is highly dependent on the commitment of top management and the involvement of all members of the organization in understanding and implementing the Balanced Scorecard concept consistently.

In its development, the Balanced Scorecard has been used in various industrial sectors, ranging from private companies, government agencies, to non-profit organizations. Adaptation to the needs and characteristics of each organization is the main key to the success of the Balanced Scorecard implementation. Many organizations have proven that by implementing the Balanced Scorecard, they can increase the effectiveness of strategies, improve coordination between departments, and create a work culture that is more focused on achieving long-term goals.

### **Implementation of Balanced Scorecard in Educational Management Evaluation**

Balanced Scorecard is a strategic management tool used to measure and improve the performance of an organization, including in the field of education. The implementation of the Balanced Scorecard in educational management evaluation aims to ensure that educational institutions can run effectively and efficiently in achieving their vision and mission (Rwothumio et al., 2021).

In the context of education, the Balanced Scorecard adopts four main perspectives, namely the financial perspective, the customer perspective, the internal process perspective, and the learning and growth perspective. These four perspectives allow for a more comprehensive performance measurement compared to traditional evaluation methods that only focus on academic results or financial aspects alone.

The financial perspective in educational management relates to the efficient use of operational funds, the financial sustainability of the institution, and the optimization of available resources. Educational institutions must ensure that budget allocations are carried out effectively to support academic and non-academic activities, so that they can provide maximum impact for all stakeholders.

The customer perspective in education refers to the satisfaction and involvement of students, parents, and the wider community. Educational institutions must pay attention to the needs and expectations of these stakeholders, such as the quality of teaching, adequate facilities, and inclusive and future-oriented educational services. By measuring the level of satisfaction and feedback from students and parents, educational institutions can improve the quality of services provided.

The internal process perspective includes the effectiveness of the learning system, the quality of the curriculum, and operational efficiency in the management of educational institutions. Evaluation of this perspective allows institutions to identify obstacles in academic and administrative processes, so that continuous improvements can be made. Implementation of educational technology, training for educators, and the preparation of data-based policies are important aspects in this perspective.

The learning and growth perspective emphasizes the development of educator competencies and innovation in learning methods. The success of educational institutions is highly dependent on the quality of their human resources (Olson et al., 2018). Therefore, investment in teacher training, leadership skills development, and the application of technology in the teaching and learning process are integral parts of improving overall educational performance.

In its implementation, the Balanced Scorecard helps educational institutions formulate more structured and data-based strategies. By setting key performance indicators that are in accordance with each perspective, educational management evaluation can be carried out objectively and comprehensively. In addition, the BSC also allows for more precise decision making based on the analysis of performance that has been measured. Challenges in implementing the Balanced Scorecard in educational management evaluation include human resource readiness, alignment with national education policies, and the need for an accurate monitoring system. Therefore, it is important for educational institutions to adopt a

flexible and adaptive approach in implementing the BSC, so that it can be adjusted to the specific conditions and needs of each institution (Sustainability Value Creation, Survival, and Growth of the Company: A Critical Perspective in the Sustainability Balanced Scorecard (SBSC), n.d.)

### **Advantages and Challenges of Balanced Scorecard Implementation in Education**

The main advantage of implementing the Balanced Scorecard in education lies in its ability to provide a more comprehensive view of the institution's performance. Not only focused on financial indicators, but also includes academic aspects, student and educator satisfaction, and operational efficiency in carrying out teaching and learning activities. With clear indicators in each perspective, educational institutions can more easily identify areas that need improvement and conduct regular evaluations of their strategic achievements (Alzahrani & Alhalafawy, 2022).

In addition, the Balanced Scorecard allows educational institutions to align their vision, mission, and strategy with real actions at various levels of the organization. By setting specific performance measures, each part of the institution can work more focused on achieving common goals. This approach also facilitates better communication between management, educators, and other related parties in formulating and implementing more effective educational strategies.

Although it offers many benefits, implementing the Balanced Scorecard in education also faces various challenges. One of them is the difficulty in setting performance indicators that are in accordance with the unique characteristics of educational institutions. Unlike the business sector which has clearer financial metrics, the education sector has qualitative aspects that are more difficult to measure, such as the quality of teaching, student motivation, and the influence of the academic environment on individual development.

In addition, the implementation of the Balanced Scorecard requires a strong commitment from various parties, including institutional leaders, educators, and administrative staff. In some cases, resistance to change can be a significant obstacle, especially if stakeholders do not fully understand the benefits of this approach. Therefore, adequate socialization and training are needed so that each party can understand their role in the performance assessment system based on the Balanced Scorecard.

Another challenge is the limited resources, both in terms of time, energy, and costs. The implementation of the Balanced Scorecard requires a significant investment, especially in terms of developing an information system that supports the recording and analysis of performance data. If not managed properly, this process can be an additional burden for educational institutions and hinder the effectiveness of its implementation (Singh et al., 2018). To overcome these challenges, educational institutions need to adapt the Balanced Scorecard according to their needs and conditions. Flexibility in setting performance indicators and active involvement of all stakeholders are key to the success of implementing this strategy. In addition, the use of technology in data collection and analysis can help accelerate the evaluation process and fact-based decision making.

## **Effective Strategies in Implementing Balanced Scorecard for Educational Management Evaluation**

In the context of education, the financial perspective remains relevant even though educational institutions, especially non-profit ones, focus more on optimizing resources than on achieving profits. Educational institutions need to ensure efficient budget management, transparency in fund allocation, and achievement of financing targets that are in accordance with the operational and development needs of the institution. By implementing a performance-based financial management strategy, institutions can identify areas that need improvement and allocate funds more effectively to support academic and non-academic programs.

The customer perspective in the BSC is translated as the satisfaction and results achieved by stakeholders, especially students, parents, and the industrial world which are the ultimate goals of graduates of educational institutions. Strategies that can be applied in this aspect include improving the quality of teaching, innovation in learning methods, and improving academic facilities and services. Data-based evaluations related to the level of student satisfaction, the success of graduates in obtaining employment, and the reputation of the institution at the national and international levels are the main indicators in this perspective.

In the perspective of internal business processes, educational institutions must develop systems that support operational and academic effectiveness. Business processes in education include curriculum management, academic administration, and evaluation and accreditation systems. Effective strategies for this perspective involve digitizing academic processes, implementing accreditation-based quality standards, and increasing efficiency in human resource management. By improving internal processes, institutions can improve their competitiveness and the quality of their graduates.

The learning and growth perspective focuses on improving the capabilities of educators and developing an organizational culture that is adaptive to change. Educational institutions must implement strategies for developing the competencies of lecturers and staff through continuous training, research, and collaboration with other institutions. In addition, the application of technology in learning, such as the use of digital platforms and artificial intelligence, is part of an innovative strategy that supports improving the quality of learning.

The application of the Balanced Scorecard in educational management is not only limited to the preparation of performance indicators, but must also be supported by the commitment of institutional leaders, supportive policies, and ongoing evaluation mechanisms. The success of BSC implementation depends on the extent to which the strategies implemented can be communicated well to all elements of the educational institution and integrated into the organizational culture. In addition, adaptation to changes in the educational environment and stakeholder needs must be part of a sustainable strategy so that institutions remain relevant and competitive (Naidoo, 2019). In the implementation process, educational institutions can utilize information technology to manage and analyze

BSC-based performance data. The use of digital dashboards, academic management information systems, and big data analysis can help in making more accurate evidence-based decisions. With this approach, educational institutions can identify performance trends, anticipate challenges, and formulate more targeted policies. In addition, periodic evaluation of performance indicators in the Balanced Scorecard is very important so that educational institutions can make continuous improvements. Feedback mechanisms from students, educators, and industry need to be integrated into the evaluation system to ensure that the set educational goals can be achieved optimally. This evaluation can also be used as a basis for developing new, more effective strategies in accordance with developments in the world of education and the needs of the labor market (Lueg & Carvalho e Silva, 2022). By implementing the Balanced Scorecard effectively, educational institutions can manage performance more systematically and oriented towards results. This approach not only helps in improving operational efficiency but also supports the improvement of the overall quality of education. With the right strategy, the Balanced Scorecard can be a powerful tool in supporting more transparent, accountable, and sustainable education management.

## **Conclusion**

The Balanced Scorecard approach adopts four main perspectives in evaluating education management, namely financial perspective, customers (students and parents), internal processes, and growth and learning. The financial perspective in the context of education focuses on the efficiency of budget management, resource optimization, and funding sustainability. Although education is not a profit-oriented sector, the effectiveness of budget use is a crucial factor in improving the quality of education services. The implementation of BSC allows educational institutions to identify critical points in resource allocation to improve program efficiency and effectiveness.

The customer perspective in the BSC model emphasizes the level of satisfaction and involvement of students, parents, and other stakeholders. Educational institutions must be able to design a learning system that is in accordance with the needs of students and the demands of the times. The application of BSC-based evaluation allows schools or educational institutions to measure student satisfaction, the effectiveness of learning methods, and the relevance of the curriculum to the needs of the job market or the industrial world. Thus, education is not only oriented towards academic achievement, but also on character development, social skills, and student readiness to face future challenges.

From an internal process perspective, BSC helps educational institutions identify and improve operational effectiveness, administrative efficiency, and innovation in education management. This aspect includes the teaching process, learning evaluation system, school governance, and the application of technology in education. By implementing the principles of BSC, educational institutions can continue to improve and innovate in learning methods and increase the efficiency of the education bureaucracy to be more responsive to the needs of the times. The last perspective in BSC implementation is growth and learning, which emphasizes the development of educator competencies, improving organizational culture,

and innovation in the education system. Evaluation from this perspective focuses on improving teacher skills, continuous training opportunities, and efforts to create a work environment that is conducive to professional growth. With the support of a BSC-based evaluation system, educational institutions can ensure that educators continue to develop and have competencies that are in accordance with modern learning needs.

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