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The Impact of Using the Balanced Scorecard on Achieving Marketing Innovation: A Case study of Hodna Lait Enterprise in M'sila

Amina SAOUDI[1], Nadia SAOUDI[2]

[1]Department of Commercial Sciences, Laboratory of Economic Strategies and Policies in Algeria, Mohamed Boudiaf University of M'sila, Algeria; amina.saoudi@univ-msila.dz
[2]Department of Financial Sciences and Accounting, Laboratory of Economic Strategies and Policies in Algeria, Mouloud Mammeri University of Tizi Ouzou, Algeria; nadia.saoudi@ummto.dz

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Corresponding Author
Amina SAOUDI
Email:amina.saoudi@univ-msila.dz

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Abstract: The present search aimed to study the effect of the use of BSC dimensions on Marketing Innovation at Hodna Lait Enterprise in M'sila. To this end, a questionnaire was developed with a five-point Likert scale and distributed to the senior and middle level managers of the company, with a total of 110 respondents. The result was analyzed by SPSS.V22. Based on what the sample said, the data analysis revealed that the dimensions of the Balanced Scorecard have an impact on marketing innovation. The learning and growth dimension of the company shapes the marketing innovation, followed by the internal business processes, customers and the financial dimension.

Keywords: Balanced Scorecard; Marketing Innovation; Hodna Lait Enterprise.

1. Introduction

In today's fast-paced and competitive business world, companies are facing ever increasing challenges, from rapid changes in technology, globalization and ever-changing customer expectations. These changes have made competition tougher and compelled companies to continue improving their performance to stay competitive and grow in the long run. This is why the evaluation of performance is not just a simple control method, but has become a real strategic need, because it provides managers with reliable information to help them make decisions and improve the performance of the organization.

For many years the company performance was assessed mainly on the basis of financial indicators. The non-financial sides of the business were much less in the focus. However, conventional financial measures have been widely criticized as they cannot reflect the complete picture of how an organization is actually performing and ignore the intangible factors that drive long-term success. In 1992, Robert S. Kaplan and David P. Norton proposed the Balanced Scorecard (BSC) as a strategic performance management framework to bridge these gaps by combining financial and non-financial measures across four interrelated perspectives: Financial, Customer, Internal Business Processes, and Learning and Growth.

This combined framework enables organizations to translate their strategic objectives into measurable indicators, while giving a more holistic view of the organization's performance. Learning and Growth, one of the four BSC dimensions, is of key importance in building the organization's capabilities that support innovation and constant improvement. In today's knowledge based economy, innovation has become a key factor for a company's survival, competitiveness and long term growth. It lets companies respond well to changes around them, take advantage of new opportunities, and build a stronger competitive edge. Among the different kinds of innovation, marketing innovation has been getting more attention, because it can create value for customers, respond to changing market needs, set products and services apart and improve how well a company does in the market. By bringing new approaches to product design, pricing, promotion, and distribution, companies can build stronger relationships with customers, grow their market share, reach better competitive performance.

1.1. Research Problematic

The BSC has been widely used in European and American organizations, but its use still shows clear gaps in developing countries, especially Algeria. Hodna Lait Enterprise is one of the private Algerian companies working in the food industry, and it faces strong competition from both local and foreign brands. The company fully understands how important it is to evaluate the performance of its activities in general, and marketing innovation in particular, since this is an activity tied to the performance of the human factor on one hand and the technological factor on the other. Based on this, the problem of this study can be summed up in the following main question:

- ***To what extent do the dimensions of the Balanced Scorecard affect marketing innovation at Hodna Lait Enterprise in M'Sila?***

This main research question is further, divided into the following sub-questions:

- *To what extent does the financial dimension of the Balanced Scorecard affect marketing innovation at Hodna Lait Enterprise in M'Sila?*
- *To what extent does the customer dimension of the Balanced Scorecard affect marketing innovation at Hodna Lait Enterprise in M'Sila?*
- *To what extent does the customer dimension of the Balanced Scorecard affect marketing innovation at Hodna Lait Enterprise in M'Sila?*
- *To what extent does the learning and growth dimension of the Balanced Scorecard affect marketing innovation at Hodna Lait Enterprise in M'Sila?*

1.2. Research Hypothesis

To answer the main research question, the following research hypothesis was formulated:

The dimensions of the Balanced Scorecard have a significant affect marketing innovation at Hodna Lait Enterprise in M'Sila.

This main hypothesis is further divided into the following sub-hypotheses:

- *The financial dimension of the Balanced Scorecard has a significant affect marketing innovation at Hodna Lait Enterprise in M'Sila.*
- *The customer dimension of the Balanced Scorecard has a significant affect marketing innovation at Hodna Lait Enterprise in M'Sila.*
- *The internal business processes dimension of the Balanced Scorecard has a significant affect marketing innovation at Hodna Lait Enterprise in M'Sila.*
- *The learning and growth dimension of the Balanced Scorecard has a significant affect marketing innovation at Hodna Lait Enterprise in M'Sila.*

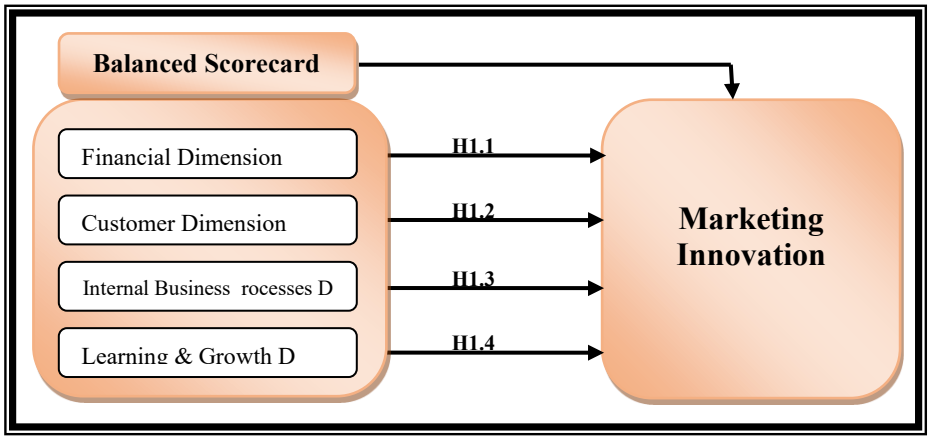
1.3. Research Aims

This study aims to look at how the Balanced Scorecard, through its four dimensions of financial, customer, internal business processes, and learning and growth, affects marketing innovation at Hodna Lait Enterprise in M'Sila.

1.4. Research Model:

Based on the research problem and the proposed hypotheses, which study the effect of the independent variable—the Balanced Scorecard with its four dimensions—on the dependent variable marketing innovation, the study variables were identified and the following conceptual research model was elaborated.

Fig. 1. The Hypothetical Model of the Research



Source: Prepared by the authors

1.5. Study Boundaries:

This study was has been completed at Hodna Lait Enterprise, located in the industrial zone of M'Sila, Algeria, during the period from September to December 2025. It investigated the effect of BSC as the independent variable through its four dimensions (financial, customer, internal business processes, and learning and growth) on the dependent variable marketing innovation.

2. Literature review

2.1. Balanced Scorecard (BSC)

BSC was first introduced in the early 1990s through the work of **Robert S. Kaplan and David P. Norton** of the Harvard Business School. They defined it as "a set of measures that gives top managers a fast but a comprehensive view of the business. The BSC includes financial measures that reflect the results of action actually taken. It also accompaniment the financial measures with operational measures on customer satisfaction, internal processes, and the organization's innovation and improvement activities, operational measures that are the drivers of future financial performance" (Norton, 1992, p. 71). According to Butler, "the BSC permit managers to see the business from four important perspectives. It provides the answer to four basic questions: How do customers see us? What must we shine? Can we continue to improve and create value? How do we appear to shareholders?" (Alan, 1997, p. 244), Robinson also defined it "the translation of the mission and strategy of the business unit into concrete goals and metrics through the interaction of four axes: financial, customer" (Robinson, 2000, p. 3), while both **Divandri and Yousefi** say it is "a strategic planning and management system that is used extensively in business and industry, government, and nonprofit organizations worldwide to align business activities to the vision and strategy of the organization, improve internal and external communications, and monitor organization performance against strategic goals" (Divandri & Yousefi, 2011, p. 472).

Based on the foregoing, the BSC can be defined as: "a tool for measuring performance and a strategic management system that contains financial and non-financial measures. This tool translates the enterprises' strategy and mission into strategic goals and measures that are classified according to four perspectives, and these measures are linked to each other in the cause-and-effect relationship, it also enables managers to review past performance, anticipate future performance, and take corrective actions.

The Scorecard is called Balanced because it: (Loning, Malleret, Méric, & Pesqueux, 2003, p. 159)

- Balances between short-term and long-term goals;
- Considers both financial and non-financial indicators;
- Measures past, present, and future performance;
- Focuses on improving processes, not reducing them;
- Measures internal and external performance, through information exchange between the four axes of the card.

2.2. Balanced Scorecard Perspectives

The etymology of the word "perspective" comes from the Latin perspectus, meaning "looked through" or "seen clearly," which is precisely what we aim to do with a BSC: examine the strategy, making it clearer through the lens of different viewpoints. Any strategy, to be effective, must contain descriptions of financial aspirations, markets served, processes to be conquered, and, of course, the people who will steadily and skillfully guide the company to success (Niven, 2006, p. 13). The BSC consists of four perspectives:

2.2.1. The Financial Perspective: Financial measures are a critical component of the Balanced Scorecard, especially in the for-profit world. The objectives and measures in this perspective tell us whether our strategy execution- which is detailed through objectives and measures chosen in the other perspectives- is leading to improved bottom-line results (Niven, 2003, p. 199). It includes the main classic financial indicators (return on capital employed, net margin, cash flow) that measure the effects of the actions implemented. The authors suggest adapting financial indicators to the phase of the life cycle of the sector in which the company operates (growth, maintenance, maturity) (Benzerafa, 2007, p. 38).

2.2.2. The Customer Perspective: In a world where products are copied with ease, the competitiveness of companies has shifted to the level of their processes, and it is therefore necessary to identify and monitor the efficiency of their key processes (Zair, 2013, p. 24). The goal is to ensure that value is created in the customer's sense to achieve financial goals. This perspective determines why customers choose our offering and not that of our competitor. The indicators of this perspective are usually oriented towards measuring customer satisfaction and loyalty, and measuring customer growth and increasing profitability per customer. Managers often have five generic measures: market share, retention, new customer acquisition, satisfaction, profitability per segment (Sahel, 2015, p. 67).

2.2.3. The Internal Business Processes Perspective: The internal business processes perspective identifies internal business processes that create value for customers. Performance measures in the internal business perspective should stimulate innovation and long-term value creation, by identifying critical new processes "at which an organization must excel to meet customer and financial objectives" (Kaplan & Norton, 1996, p. 27). In contrast to traditional measures that emphasize short time value creation, the BSC focuses on long term value creation through the development of entirely new products and services required to meet the needs of current and future customers (Blundell, Sayers, & Shanahan, 2003, p. 53).

2.2.4. The Learning and Growth Perspective: In this perspective, managers define the

employee capabilities and skills, technology, and corporate climate needed to support a strategy. These objectives enable a company to align its human resources and information technology with the strategic requirements from its critical internal business processes, differentiated value proposition, and customer relationships (Kaplan & Norton, 2001, p. 94). This perspective seeks to answer the following question: To achieve our vision, how will we sustain our ability to change and improve? Includes employee training and organizational attitudes related to both employee and organizational improvement (Isoraité, 2008, p. 19). Learning and growth performance measures also divide into generic outcome measures and specific drivers of these generic measures. Generic outcome measures include employee satisfaction, employee retention rates, and employee training and skills (Blundell, Sayers, & Shanahan, 2003, p. 53).

2.3. Marketing Innovation:

Marketing innovation is a broad concept, it includes the introduction of new or continuous renewal in the various marketing functions and activities, and this concept has received attention from researchers, which led to the multiplicity of definitions presented to it, and from these definitions we mention: the definition of Organization for Economic Co-operation and Development "a marketing innovation is the implementation of a new marketing method involving significant changes in product design or packaging, product placement, product promotion or pricing" (Manual, 2005, p. 49), and Kotler sees "marketing innovation as based on an understanding that adhering to existing marketing rules alone is not enough to ensure success and competitiveness in crowded markets" (Ungerman, Dedkova, & Gurinova, 2018, p. 133), while Statistics Finland defined it as "the implementation of a new marketing method (marketing idea or strategy) that differs significantly from the previous marketing method used by the enterprise and that has not been previously used by the enterprise.

Based on the foregoing, the following definition of marketing innovation can be provided: "it is the process of implementing new ideas and turning them into practical applications in one or all elements of the marketing mix, or changes and improvements in the characteristics of a product".

3. Emperical Study

3.1. Research Methodology

To solve the research problem, and test the proposed hypotheses, this study adopted the descriptive research approach. pertinent literature was reviewed, to establish the conceptual framework, and develop the research model, a structured questionnaire was used for the empirical study. The study employed a comprehensive enumeration approach, with the questionnaire distributed to all 118 managers. at the top and middle management levels of Hodna Lait Enterprise in M'Sila. A total of 113 questionnaires were received. Three were excluded due to incomplete answers, thus 110 (93.22%) were valid and used for statistical analysis in SPSS version 22.

The questionnaire consisted of 29 items organized into five sections: four sections measured the independent variable, namely the four dimensions of the Balanced Scorecard (financial, customer, internal business processes, and learning and growth), The questionnaire consisted of 35 items distributed across five sections: four of which measure the independent variable, represented by the four dimensions of the Balanced Scorecard (financial, customer, internal business processes, and learning and growth). The fifth section measures the dependent variable: marketing innovation. The questionnaire items, were developed based on the study's objectives: hypotheses, and relevant literature. Respondents' answers were evaluated on a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

3.2. Reliability and Validity Assessment of the Measurement Scale

3.2.1. Reliability Test (Cronbach's Alpha): The reliability of the measurement scale, was

evaluated, using Cronbach's Alpha. The results are presented in the following table:

Table 1. Cronbach's Alpha Coefficients for the Study Dimensions

Number	Variables	Number of items	Cronbach's alpha coefficient
1	Financial Dimension	05	0,757
2	Customer Dimension	06	0,680
3	Internal Business Processes Dimension	06	0,798
4	Learning and Growth Dimension	06	0,677
5	Dependent Variable: Marketing Innovation	06	0,787
	All items of the questionnaire	29	0,935

Source: Prepared by the authors based on SPSS.V 22 Output

As shown in Table 1, the Cronbach's Alpha coefficients for the overall questionnaire and all study dimensions, were above the acceptable limit of 0.60, indicating acceptable reliability. So, the measurement scale was considered appropriate for evaluating the effect of BSC on marketing innovation.

3.2.2. Normality Test: The normality of the data was assessed using the Kolmogorov–Smirnov test to determine if the data followed a normal distribution. The results are presented in the following table:

Table 2. Kolmogorov–Smirnov Test

Number	Study Dimension	Test Statistic	Sig.
1	Financial Dimension	0,036	0,101
2	Customer Dimension	0,099	0,053
3	Internal Business Processes Dimension	0,088	0,054
4	Learning and Growth Dimension	0,085	0,161
5	Dependent Variable: Marketing Innovation	0,076	0,200

Source: Prepared by the authors based on SPSS.V 22 Output

Table 2 shows that the significance values (Sig.) for all study dimensions were above 0.05, indicating that the data, were normally distributed. As a result, the assumption of normality was met showing the appropriateness of applying multiple linear regression, to test the research hypotheses.

3.3. Descriptive Statistics for the Study Sample

This section presents the descriptive statistics of the study variables, by presenting the means and standard deviations. To identify respondents' answers; and determine the items with the highest and lowest degree of agreement. Were classified based on the mean scores and the class interval, calculated as **(5 − 1)/5 = 0.8.**

3.3.1. Descriptive Statistics of the Independent Variable

Table 3. Descriptive Statistics of the Independent Variable

Items	Mean	Standard Deviation	Level of Agreement	Rank
The enterprise seeks to maximize its return on investment	4,2549	0,8406	Completely agree	1
The enterprise makes optimal use of its assets	4,0000	1,0900	agree	3
The enterprise seeks to minimize costs to the lowest possible level	4,1961	0,7965	agree	2
The enterprise seeks to maximize its profits	3,7843	1,2398	agree	4
The enterprise uses its financial resources as efficiently as possible	3,6569	1,1815	agree	5
Financial Dimension	3,9784	0,7440	agree	/
The enterprise seeks to achieve customer satisfaction across all its marketing activities	4,3824	0,6140	Completely agree	1
The enterprise measures the net profit generated by each customer	3,1667	1,3056	neutral	6
The enterprise implements all necessary practices to attract new customers and retain existing ones	4,1961	0,9338	agree	3
The enterprise takes customer complaints into consideration	3,7745	1,2735	agree	4
The enterprise seeks to increase its customer base and market share	4,3529	0,7662	Completely agree	2
The enterprise implements all necessary practices to enhance customer loyalty	3,7451	1,0962	agree	5
Customer Dimension	3,9363	0,6384	agree	/
The enterprise is committed to meeting order delivery deadlines in its daily operations	3,7157	1,0659	agree	6
The enterprise seeks to minimize time wastage in its daily operations	4,1176	0,8360	agree	2
The enterprise seeks to increase the utilization rate of its production lines	3,8431	1,0122	agree	4
The enterprise seeks to reduce the number of defective products	4,1078	0,8432	agree	3
The enterprise seeks to reduce the costs of its operational processes	4,3333	0,9155	agree	1
The enterprise seeks to increase the number of new products introduced to the market	3,7549	1,0382	Completely agree	5
Internal Business Process Dimension	3,9788	0,6747	agree	/
The enterprise provides continuous training and development for its employees	3,6275	1,1850	agree	05
The enterprise implements all necessary practices to achieve employee satisfaction	3,5784	1,1119	agree	06
The enterprise adopts modern technologies	3,9902	0,9697	agree	01
The enterprise implements all necessary practices to retain its employees	3,7745	0,9637	agree	04
The enterprise provides a favorable working environment	3,8725	0,8521	agree	02
The enterprise provides incentives to employees to enhance their productivity	3,7941	1,1199	agree	03
Learning and Growth Dimension	3,7729	0,6430	agree	/

Source: Prepared by the authors based on SPSS.V 22 Output

The results presented in the above table, indicate that respondents generally, expressed agreement regarding the positive performance of the study dimensions. The highest mean score was on the Internal Business Processes Dimension (M = 3.9788, SD = 0.674). Cost control and productivity improvement as a key driver for creating value showing the company's strong focus on internal processes. The highest rated item was

"The enterprise seeks to reduce the costs of its operational processes" (M = 4.3333). This is indicative of the enterprise's ongoing commitment to reduce operational costs and increase profitability by making efficient use of its resources. Conversely, the lowest score was for the item, "The enterprise is committed to meeting order delivery deadlines in its daily operations", (M = 3.7157). Yet the enterprise tries to meet delivery schedules, though sometimes there are delays due to such factors as shortages of raw materials, equipment breakdowns and employee absenteeism. highlighting the need for further improvements in these areas.

3.3.2. Descriptive Statistics of the Dependent Variable

Table 4. Descriptive Statistics of the Dependent Variable

Items	Mean	Standard Deviation	Level of Agreement	Rank
Top management places great importance on marketing innovation	3,9510	0,8941	agree	03
The enterprise regularly introduces new products to the market	4,1471	0,8253	agree	02
The enterprise continuously improves its existing products	4,2255	0,8194	Completely agree	01
The enterprise adopts pricing methods that differ from those of its competitors	3,8529	1,0282	agree	05
The enterprise adopts promotional methods that differ from those of its competitors	3,9314	0,9876	agree	04
The enterprise adopts distribution methods that differ from those of its competitors	3,6176	0,9339	agree	06
Marketing Innovation	3,9542	0,6385	agree	/

Source: Prepared by the authors based on SPSS.V 22 Output

The results show positive views of respondents on marketing innovation. The total average score was 3.9542 (SD=0.6385) showing that the company considers marketing innovation as one of the major sources of competitive advantage. The highest rated item was "The enterprise continuously improves its existing products" (M = 4.2255), which indicated that the enterprise paid great attention to product innovation to meet the changing customer needs. In contrast, the lowest-rated item was "The enterprise adopts distribution methods that differ from those of its competitors" (M = 3.6176), indicating that the enterprise should further improve its distribution practices to strengthen its marketing innovation.

3.4. Results and Discussion

3.4.1. Hypothesis Testing: Multiple linear regression was used to test the research hypotheses to analyze the effect of the Balanced Scorecard (BSC) dimensions on marketing innovation. The analysis used the F test, the p value and the coefficient of determination (R^2). The null hypothesis was rejected in favour of the alternative hypothesis if the calculated F value was greater than the critical value or the p-value was less than 0.05. The proportion of the variance in the dependent variable that is explained by independent variables was determined by the coefficient of R 2 . The main hypothesis relating to the influence of the dimensions of the BSC on marketing innovation in Hodna Lait Enterprise was tested on the basis of the results presented in the following tables:

Table 5. Model Summary

Model	R	R Square	Adjusted R Square	Std Error of the Estimate
1	0.899	0.809	0.799	0,3597

Source: Prepared by the authors based on SPSS.V 22 Output

Table 5 results show a strong positive correlation between Balanced Scorecard (BSC)

and marketing innovation (R = 0.899). Also, the coefficient of determination (R2 = 0.809) indicates that the BSC dimensions explain 80.9% of the variance in marketing innovation.

Table 6. ANOVA

	Model	Sum of squares	df	Mean Square	F	Sig.
1	Régression	52,501	5	10,500	81,120	0,000
	Résidu	12,426	96	0,129		
	Total	64,927	101			

Source: Prepared by the authors based on SPSS.V 22 Output

The results in the above table reveal that the F statistic (81.120) is statistically significant at 5% significance level (Sig. < 0.05). Hence, the null hypothesis (H0) is rejected and the alternative hypothesis (H1) is accepted, confirming a positive relationship between the use of the Balanced Scorecard (BSC) dimensions and marketing innovation.

Table 7. Coefficients

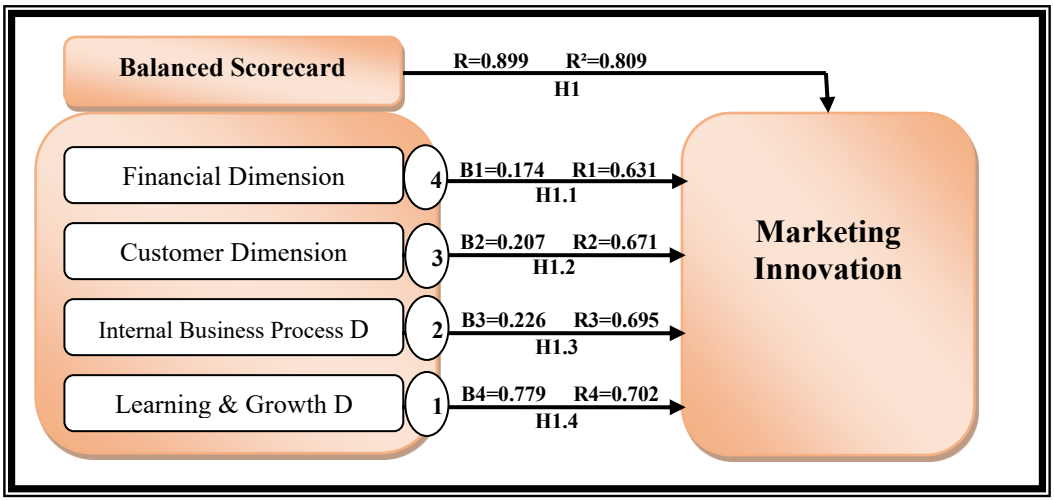
Model	Coefficients non standardisés		Coefficients standardisés	t	Sig.
	B	Erreur standard	Bêta		
Constant	0,0950	0,198		0,478	0,031
Financial D	0,174	0,068	0,215	2,553	0,012
Customer D	,2070	0,096	0,221	2,158	0,033
Internal Business Processes D	0,226	0,081	0,212	2,788	0,006
Learning and Growth D	0,779	0,116	0,673	6,693	0,000

Source: Prepared by the authors based on SPSS.V 22 Output

The following multiple linear regression model was used in the study: (Yi = B0 + B1X1 + B2X2 + B3X3 + B4X4+ ei), Yi being marketing innovation, X1, X2, X3, and X4 the four Balanced Scorecard (BSC) dimensions, and ei the error term. The results showed that all the regression coefficients were statistically significant at the 0.05 level of significance, confirming the positive role of BSC dimensions in the marketing innovation. Among the four dimensions, Learning and Growth had the strongest effect (β = 0.779), followed by Internal Business Processes (β = 0.226), Customer (β = 0.207) and Financial (β = 0.174). The positive regression coefficients reflect a positive relationship between the dimensions of the BSC and marketing innovation. Thus, the null hypothesis was rejected and the alternative hypothesis was accepted, confirming the use of the dimensions of the BSC to have a significant positive effect on marketing innovation at Hodna Lait Enterprise.

According to the results of the statistical analysis, the final research model can be presented to show the effect of the independent variable on the dependent variable as follows:

Fig. 2. Final Research Model



Source: Prepared by the authors based on SPSS.V 22 Output

The above figure shows the effect of the independent variable represented by the four BSC dimensions on the dependent variable i.e. marketing innovation. The result of the model indicates that the BSC has a strong effect on marketing innovation, as shown by the value of the correlation and coefficient of determination. Among the BSC dimensions, Learning and Growth had the highest effect followed by Internal Business Processes, Customer and Financial respectively.

4. Conclusion

The findings revealed a significant positive effect of the **BSC** dimensions on marketing innovation, leading to the acceptance of the main research hypothesis. The coefficient of determination **(R^2 = 0.809)** indicates that the **BSC** dimensions explain **80.9%** of the variance in marketing innovation. Among the four dimensions, **Learning and Growth** exerted the strongest effect, followed by **Internal Business Processes, Customer,** and **Financial,** highlighting the importance of human resource development, technological capabilities, internal process improvement, customer orientation, and financial efficiency in fostering marketing innovation. The results also demonstrate the enterprise's strong commitment to research and development and continuous product improvement, reflecting its recognition of innovation as a key source of competitive advantage.

On the basis of these findings, the study recommends embracing BSC as an integrated framework for performance management and evaluation. The financial and non-financial performance measures should be aligned to the strategic objectives of the enterprise. It also recommends the establishment of an effective performance monitoring system with the support of a comprehensive management information system, investment in employee training and development, the establishment of a work environment that encourages innovation and the extension of innovation initiatives to all elements of the marketing mix. In addition, the enterprise should improve the efficiency of its internal operations, make the best use of financial resources, strengthen customer relationship management, improve its distribution system and order delivery performance to enhance its competitive position and achieve sustainable expansion.

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