



The Role of the Balanced Scorecard's Learning and Growth Perspective in Enhancing Employee Performance: A Narrative Review

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Abstract. Balanced Scorecard (BSC) has emerged as one of the most popular strategic management approaches used to connect the organization's objectives and strategies to performance measurement. The learning and growth perspective is one of four perspectives that emphasize the development of employee skills, organizational learning, information systems, and enabling workplace culture for improving performance. This narrative review aims to provide a synthesis of findings from studies published between 2021 and 2026, to examine the role of the learning and growth perspective in contributing to employee performance. Peer-reviewed articles published in Scopus, Web of Science and the Directory of Open Access Journals (DOAJ) were employed to source relevant literature. Review concluded that employee training, knowledge sharing, skill development, and organizational learning helps to enhance productivity, innovation, service delivery quality, and overall organizational performance. Healthcare, banking, education, manufacturing, and public sector organizations all demonstrate positive employee and organizational results in relation to learning and growth. The review revealed impediments in measuring intangible assets, resource constraints, empowering employees, and linking learning and growth to the other dimensions of the Balanced Scorecard. The results indicate that companies that focus on developing their workforce, knowledge management programs, and culture of learning are more likely to successfully achieve continuous improvement in their performance. Overall, the study demonstrates the continued importance of the learning and growth perspective in driving employee performance and organizational success.

Keywords: Balanced Scorecard, Learning and Growth Perspective, Employee Performance, Organizational Learning, Human Capital, Knowledge Management, Strategic Alignment, Employee Development, Organizational Performance, Performance Management.

1. Introduction

Organizations are facing situations that are becoming more and more technologically dynamic, competitive and with evolving stakeholder expectations. As a result of such conditions, there is a growing demand for performance management systems that can meet the objectives of measuring both financial and non-financial outcomes, as well as factors affecting the future success of an organization (Tawse & Tabesh, 2022; Hristov et al., 2024). Traditional performance measurement methods have been criticized for primarily focusing on financial metrics and underemphasizing on non-financial resources and strategic capacities that can drive long-term performance (Liu, 2022; Vuong, 2025). To address this, the Balanced Scorecard (BSC) was developed as a strategic management tool that integrates non-financial and financial metrics for a more comprehensive evaluation of the organization's performance (Tawse & Tabesh, 2022). It has now been adopted by a wide range of sectors, and is being applied to help implement strategies and to monitor and evaluate performance (Yawson & Paros, 2023).

The Balanced Score Card is composed of four perspectives: financial, customer, internal business processes and learning and growth (Tawse & Tabesh, 2022). In organizing operational activities, these dimensions serve as a framework to align operational activities with organizational strategic priorities (Yawson & Paros, 2023). The financial, customer and internal process perspectives are concerned with performance outcomes and the effectiveness of operations, while the learning and growth perspective is focused on what capabilities or processes allow organisations to improve and adapt over time (Liu, 2022; Hristov et al., 2024). Recent research indicates that better learning and growth can lead to improved internal processes, increased customer value, and improved financial results, and these are essential components of the wider Balanced Scorecard system (Liao et al., 2025; Hikal et al., 2025).

The learning and growth perspective emphasises that human capital, information capital and organisational capital are the major resources that allow for the attainment of strategic goals (Liu, 2022; Vuong, 2025). Human capital is associated with knowledge, skills, and job competencies, and information capital is associated with systems and technologies that facilitate communication and decision-making. Organizational capital refers to leadership, organizational culture, working in teams, and organizational learning methods that support knowledge sharing and coordination of strategy (Yawson & Paros, 2023; Hristov et al., 2024). Knowledge and innovation are becoming more and more significant drivers of value creation, and thus also influence the performance of the organization (Mio et al., 2021; Vuong, 2025).

Employee performance continues to be a critical issue, as the implementation of organizational objectives is entirely dependent on the actions and abilities of employees (Jeong et al., 2022; Nafari & Rezaei, 2022). A number of employee training, knowledge sharing, and organizational learning programs are found to boost productivity, innovation, and service quality (Li et al. 2021; Jeong et al. 2022). The results of research from the healthcare sector, banking sector, education, manufacturing, and public sector organizations strongly suggest that there are positive links between learning and growth practices and the improvements in employee and organizational performance (Amer et al., 2022; Abueid et al., 2022; Coşkun & Nizaeva, 2023; Oyewo et al., 2021; Hardani et al., 2025).

Despite the many studies on Balanced Scorecard, the results are inconsistent and fragmented by sector and organizational context (Amer et al., 2022; Hardani et al., 2025). Consequently, there is value in synthesizing current evidence on how learning and growth contributes to employee performance. The purpose of this narrative review is then to consider how the Balanced Scorecard's learning and growth perspective can be used to improve employee performance, specifically the pathways by which learning, capability development and organizational resources contribute to employee outcomes.

2. Research Methodology

This study employed a narrative review design to examine evidence on the role of the Balanced Scorecard's learning and growth perspective in enhancing employee performance. This was chosen as it allows the results of the studies to be synthesized across various organizational and sectoral contexts.

Relevant literature was retrieved from Scopus, Web of Science, and the Directory of Open Access Journals (DOAJ). The search was done from April to May 2026 with these search terms: "Balanced Scorecard," "Learning and Growth Perspective," "Employee Performance," "Organizational Learning," and "Human

Capital Development. Different combinations of these terms were used to identify studies that considered learning-related practices and learning outcomes.

The articles reviewed were peer-reviewed articles in English between 2021 and 2026. Studies were chosen if they discussed the Balanced Scorecard and/or the learning and growth perspective and the impact on employee, organization, or strategic performance. Conference papers, editorials, book reviews and papers published outside the period were excluded.

Relevant titles, abstracts and full texts were screened. Information relating to study objectives, context, methodology, and key findings was extracted and organized. The selected studies were then synthesized on common themes, such as employee development, knowledge management, organizational learning, strategic alignment and performance outcomes.

3. Conceptual and Theoretical Foundations of the Learning and Growth Perspective

3.1 The Learning and Growth Perspective within the Balanced Scorecard

The learning and growth perspective is the key foundation of the Balanced Scorecard as it emphasizes the resources and capabilities that the organization needs to meet the strategic goals and maintain its performance (Tawse & Tabesh, 2022). In the Balanced Scorecard context, it is believed that the improved capabilities and resources of the organization will impact on the internal processes of the organization, customer outcomes and financial performance over time (Liao et al., 2025). Consequently, learning and growth is often viewed as the driving force behind long-term organizational success (Yawson & Paros, 2023).

Human capital, the knowledge, skills, competencies and experience of employees, is a key element of this outlook. These capabilities are essential for organizations to implement strategies, address problems, and respond to shifts in the environment. With increasing competition, it is now highly dependent on knowledge and innovation and as such, investments in staff training, development and skills acquisition have become imperative to keep the organizations effective (Vuong, 2025).

Information capital, such as information systems, databases, digital technologies, and knowledge management systems for organizational operation, is also included in the learning and growth perspective. Effective information systems allow for communication, help in decision making and enable employees to access resources necessary to perform their tasks (Hristov et al., 2024). Organizational capital (culture, leadership, teamwork, values) together with information capital, sets the tone for collaboration,

knowledge sharing, and employee engagement (Yawson & Paros, 2023).

Strategic alignment is another crucial aspect of the learning and growth approach. The Balanced Scorecard is used to connect organizational objectives with departmental and individual activities to ensure employees have a clear understanding of how their work contributes to the organization's strategic goals (Tawse & Tabesh, 2022). This alignment enables ongoing improvements through learning, adapting and building capabilities. Learning and growth indicators serve as leading indicators of future performance as they capture the organization's ability to continue to improve and adapt to new challenges (Liao et al., 2025).

3.2 Theoretical Explanation of the Learning–Performance Relationship

Human Capital Theory, the Resource-Based View and the Organizational Learning Theory can be used to explain the connection between learning and growth initiatives and employee performance. According to the Human Capital Theory, an investment in employee education, training and skills will boost the productivity of the workforce. Based on the evidence presented by Nafari and Rezaei (2022), and Jeong et al. (2022), an organisation that puts an emphasis on employee competencies is likely to have better performance outcomes because employees have more knowledge and expertise to perform their duties well.

The Resource-based view meshes with the concept of performance improvement as a result of strategic resources. Based on this theory, the competitive advantage is achieved by the organization's valuable and hard-to-replicate resources such as employee skills, knowledge, and learning capabilities (Liu, 2022). These resources build up over time, which increases the effectiveness of the organization and enables sustainable performance.

Organizational Learning Theory centres on the process of learning and sharing knowledge and applying it to enhance the effectiveness of the organization. In the study, Li et al. (2021) point out that single-loop learning involves refining practices, while double-loop learning involves more reflective learning and change. The learning process is used to build new skills and capabilities for employees to solve organisational problems. Continuous learning has been shown to positively affect employee competence and organizational performance in learning-oriented and knowledge-oriented organizations (Coşkun & Nizaeva, 2023). These theories provide a convincing reason for the linkage between learning and growth investments and improved employee performance and long-term organizational success.

4. Empirical Evidence on the Learning and Growth Perspective and Employee Performance

4.1 Employee Development, Knowledge Creation, and Performance Enhancement

The learning and growth perspective has been a consistent theme in research focused on the role of employee development for enhancing organizational performance. Employee Training and Development programmes offer employees the chance to learn new skills, reinforce existing skills and adjust to changing job requirements. In a study carried out in an Iranian public hospital, Nafari and Rezaei (2022) concluded that human resource policies that focused on staff development had positive correlation with the performance of the organization. The results indicate that investing in employee learning can lead to boosting the capacity of the workforce and aiding the organization's goals.

The learning and growth quadrant also takes on a significant role when it comes to knowledge creation and sharing. By facilitating knowledge and experience sharing among employees, organisations can better ensure that they retain institutional knowledge and enhance the effectiveness of their operations. Knowledge-based services had a positive impact on organizational performance, highlighting the benefits of knowledge resources for supporting the effectiveness of employees, according to Jeong et al. (2022). Similar observations were made by Coşkun and Nizaeva (2023), who found that learning-oriented practices in educational institutions strengthened strategic performance management through enhanced employee competence and professional development.

Another recurring theme in the literature is skill acquisition. It is a learning and growth perspective that provides organizations with a strong motivation to invest in planned development of technical, managerial and interpersonal skills. Amer et al., (2022) found that healthcare organizations that had invested in employee learning and capability development, saw improvements in service delivery and performance of the organization. A related finding was that workforce development efforts led to better operational results in community health care services (Lim & Kim 2025). These findings indicate that employee competence remains an important factor influencing organizational effectiveness.

Employee development has also been found to be related to increased productivity. Staff with relevant knowledge and skills tend to be more effective in carrying out their roles and coping with issues in the workplace. The study by Abueid et al., (2022) showed that the indicators of learning and growth had positive correlation with performance outcomes in the banking sector, suggesting that employee capability

development is a major factor that leads to the success of an organization. Investing in employee skills can minimize mistakes, boost service quality, and contribute to better use of resources.

This connection between learning and growth and innovation has garnered increasing interest in the last few years. According to Li et al. (2021), organizational learning processes can facilitate single-loop learning and double-loop learning to achieve incremental and transformative improvements, respectively. Single loop Learning emphasizes learning to improve current practices, whereas, double loop learning is about reflection and adaptation. Businesses that embrace such learning have better chances of producing fresh ideas, optimizing processes and being agile in the face of change in the environment. This means that all employees are better equipped to work more efficiently and effectively, share their knowledge, and be more innovative.

4.2 Evidence across Organizational Contexts

In healthcare organizations, there is a wealth of empirical research that highlights the significance of the learning and growth dimension. A systematic review conducted by Amer et al. (2022) concluded that using Balanced Scorecard was often associated with better outcomes in workforce development, service quality and organizational performance. Similarly, Nafari and Rezaei (2022) found that positive relationships existed between human resource development-oriented strategies and the performance results of public hospitals. Additionally, Lim and Kim (2025) found that learning and growth measures led to both operational and financial changes in community-based healthcare services. Li et al. (2021) also highlighted the role of organizational learning in improving performance within healthcare settings.

Evidence from the banking sector points to similar conclusions. In the Palestinian banks, Abueid et al., (2022) found that the learning and growth dimension affected the organization's performance measurement

and effectiveness. According to their results, employee competence and knowledge management investments have a positive impact on organizational performance. Furthermore, Alassuli (2024) found that incorporating big data into the BSC frameworks improved organizational performance by improving information management and decision-making.

Learning and growth programs have also positively impacted the education sector. Coşkun and Nizaeva (2023) noted that the strategic implementation of the performance management system in educational institutions was reinforced by the involvement of educational institutions in the process of employee learning and professional development, as well as employee knowledge development. They conclude that employee capability development is linked to increased institutional effectiveness and plays a role in achieving strategic goals.

In manufacturing and private sector companies, the learning and growth dimension has been linked to better organizational performance and competitiveness. Oyewo et al. (2021) found that Balanced Scorecard usage positively influenced organizational effectiveness in manufacturing firms. Similarly, Jeong et al. (2022) showed that knowledge-based capabilities were positively associated with sustainable organizational growth. To support this finding, Vuong (2025) found that learning and growth programs had both financial and non-financial performance outcomes.

Research in Government and public sector bodies continues to highlight the applicability of the learning and growth approach. According to Rahayu et al. (2022) the relationship between the Balanced Scorecard (BSC) perspectives and government organizational performance were positively related. Hardani et al. (2025) also found that learning and growth indicators contributed to sustainable organizational performance within local government companies. These results indicate the value of employee development and organizational learning beyond the private sector.

Table 1: Evidence of the Learning and Growth Perspective across Organizational Contexts

Organizational Context	Study	Key Findings
Healthcare	Amer et al. (2022)	Balanced Scorecard implementation improved workforce development, service quality, and organizational performance.
Healthcare	Nafari and Rezaei (2022)	Employee development-oriented human resource strategies were positively associated with hospital performance.
Healthcare	Lim and Kim (2025)	Learning and growth measures contributed to operational and financial improvements in community-based healthcare services.
Healthcare	Li et al. (2021)	Organizational learning supported performance improvement within healthcare organizations.
Banking	Abueid et al. (2022)	Learning and growth indicators enhanced performance measurement and organizational effectiveness in banks.
Banking	Alassuli (2024)	Big data integration strengthened information management, decision-making, and organizational performance.
Education	Coşkun and Nizaeva (2023)	Employee learning, professional development, and knowledge creation improved strategic performance management.
Manufacturing and Private Organizations	Oyewo et al. (2021)	Balanced Scorecard usage positively influenced organizational effectiveness.
Manufacturing and Private Organizations	Jeong et al. (2022)	Knowledge-related capabilities supported organizational growth and performance.

Manufacturing and Private Organizations	Vuong (2025)	Learning and growth initiatives contributed to both financial and non-financial performance outcomes.
Government and Public Organizations	Rahayu et al. (2022)	Balanced Scorecard perspectives were positively related to government organizational performance.
Government and Public Organizations	Hardani et al. (2025)	Learning and growth indicators supported sustainable organizational performance in local government companies.

Source: Author's compilation from reviewed studies (2021–2025).

4.3 Integration of Learning and Growth with Other Balanced Scorecard Perspectives

Recent research studies have found that the learning and growth dimension of the BSC is not separable from the other dimensions of the BSC. The quality of internal business processes is determined by employee competencies, organisational learning, and information systems, which then impact customer and financial results. This pattern is a consequence of the causal logic in the Balanced Scorecard framework (Liao et al., 2025).

In organizations which invest heavily in knowledge management and employee growth, the connection between learning and growth and internal business processes is very well pronounced. Hikal et al. (2025) concluded that through learning and growth dimensions, the total quality management practices were related to improvements in sustainable organizational performance. Staff with appropriate skills and knowledge are likely to be in a better position to enhance operational efficiency, to solve problems and to help with process improvement initiatives.

Learning and growth activities also seem to have an impact on customer-related outcomes. When staff have greater competence, the service they deliver, their relationship with customers and their responses to customer needs can improve. Alassuli (2024) noted that better information capabilities facilitated decision-making processes, which in turn, led to better organizational performance. The results indicate that investment in employee resources and information resources can indirectly impact customer satisfaction and organizational reputation.

Further, multiple studies suggest that better learning and growth equates to better financial results. Liao et al. (2025) identified learning and growth indicators as important leading measures that influence future organizational performance. Likewise, Vuong (2025) found positive and significant links between learning-oriented initiatives and financial and non-financial performance indicators. In addition, sustainable organizational performance was linked to learning and growth as an influencing factor in other dimensions of Balanced Scorecard, as also revealed by Hardani et al. (2025). Together, these results indicate that the process of employee development, organizational learning and knowledge management leads to a sequence of consequences that can be traced from the internal processes to the creation of value for customers and the sustainable performance of the organization.

5. Challenges and Limitations of the Learning and Growth Perspective

Implementing the learning and growth perspective is linked to a number of challenges. One challenge is assessing intangible assets like organization culture, leadership talent, learning capacity, and knowledge sharing, which are hard to measure and track accurately (Hristov et al., 2024). It can be difficult to create strong correlations between learning initiatives and outcomes as these factors are being measured indirectly.

Employee empowerment is another issue of concern. While learning and development programmes improve the competence of employees, employees do not necessarily have the power to apply what they have learnt in decision making. Li et al. (2021) noted that organizations often focus on learning to make incremental changes instead of learning to make a deeper change in the organization, reducing the potential impact of learning on performance. Implementing these measures might also be limited by a lack of resources. There is need for continued funding and management of training programmes, information systems and knowledge management programmes. Mohan et al. (2025) stated that lack of resources and strategic support from organizations reduces the effectiveness of learning related activities.

The quality of implementation is also important. Alharbi and Abdulaziz (2025) found variations in how much learning and growth indicators influenced organizational performance, which indicates that the results are contingent upon the design of learning and growth programs and the need of the organization. Training programmes, if not properly targeted, can thus have restricted outcomes.

Another challenge is regarding integration with other dimensions of the Balanced Scorecard. Perera and kariyawasam (2024) observed that in many cases enhancements in organizational performance are not found in one but in several non-financial perspectives. Likewise, Hristov et al. (2024) highlighted the alignment of learning and growth, internal processes, customers' goals, and strategy.

Lastly, there can be sector-specific differences that affect implementation outcomes. Learning and growth practices can yield different outcomes within and between organisations and industries, as conditions vary with respect to regulation, organisational set-up and resources.

6. Managerial Implications and Future Research Directions

The evidence presented in this study suggests that organizations must prioritize their learning and development efforts as a strategic goal due to the impact that capabilities have on operational and long-term performance outcomes (Liao et al., 2025). Investments in training, professional development, and skills building can boost the competence of the workforce and help organizations stay agile in shifting business landscapes (Hardani et al., 2025).

Organizations must also improve the knowledge management systems which can facilitate knowledge creation, storage and sharing. Good information and knowledge flows enable the employees to execute their roles more efficiently and aid in the coordination and decision making among organizational units (Hikal et al., 2025). In addition to these systems, there is the need for organizational cultures which foster learning, collaboration, and the exchange of knowledge that can also enhance the effectiveness of employee development programs and contribute to strategic initiatives (Mio et al., 2021).

As digital technologies become more prevalent, workforce capability development is even more crucial. With the ongoing shift towards digital tools and processes, workers need to have new technical and analytical skills to be effective. Linking learning programs to digital transformation processes can facilitate organisations' responses to technological change more effectively (Vokony et al., 2026).

Longitudinal studies would be valuable for future research to investigate the long-term impacts of learning and growth investments. Across-industry comparisons can also help to gain an understanding of the impact of the organizational context on implementation outcomes. Further research on the link between digital transformation, organizational learning and employee performance would deepen the understanding of the learning and growth dimension in modern organizations (Liao et al., 2025; Vokony et al., 2026).

7. Conclusion

This review focused on the learning and growth perspective of the Balanced Scorecard and how this can contribute to improving employee performance. The reviewed evidence suggests that employee development, knowledge exchange, organisational learning and capability building have positive impacts on enhancing the effectiveness of employees in healthcare, banking, education and manufacturing and public sector organisations (Hardani et al., 2025; Liao et al., 2025). Investments in human capital and in learning-related activities are consistently linked to higher productivity, better service delivery, higher adaptability and better organizational outcomes (Liao et al., 2025).

Another key theme of the review is that the learning and growth perspective goes beyond employee development. The internal connections between various elements of the Balanced Scorecard framework (BSC) can dictate the impact on the internal workings of the business, customer outcomes, and financial performance, thus demonstrating the interrelated nature of learning-related capabilities (Hikal et al., 2025). Thus, the success of learning and growth programs relies not just on workforce development initiatives but on also aligning them with the goals and metrics of the organization (Tawse & Tabesh, 2022).

In general, it seems that the learning and growth part of the Balanced Scorecard will continue to play a role in the literature as it builds the capacities that enable the organization to achieve its performance. Furthermore, companies that focus on employee learning, knowledge management and capability building and also align with the other dimensions of the Balanced Scorecard are more likely to sustain the improvements in performance and achieve long-term success (Hardani et al., 2025; Hikal et al., 2025).

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