Application of Balanced Scorecard in the Performance Evaluation of Social Services of Colleges and Universities in Shaanxi

Zhenrong Wu

Xi'an Peihua University, 710125

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Abstract: The deepening of educational system reform has promoted the establishment of multilevel and omnidirectional pattern of higher education in colleges and universities, experiencing a historic transition from popularization to popularity. All colleges and universities should undertake scientific research, play teaching function and strengthen social service level, which can be effectively achieved by using a balanced scorecard (BSC). Based on this, this paper will analyze and explore the application of BSC in the performance evaluation of social services of colleges and universities in Shaanxi.

1. Introduction

BSC is a new performance evaluation system in recent years. At first, a kind of performance evaluation method which takes financial measurement as the core and transcends the traditional performance evaluation was desired, so that organizational strategy can be turned into action. BSC is conducive to helping organization achieve a balance among various fundamentally different strategic index in an effort to achieve a consistency of goals and realize the ultimate strategic goal. Meanwhile, it can encourage employees to work by putting the best interests of organization as the priority, and it is also an effective tool for rallying organization, promoting communication, setting goals of organization and providing strategic feedback. The introducing of BSC into the financial performance evaluation system of colleges and universities is to form an institutionalized framework to refine the contents of projects as much as possible and to facilitate the final financial performance evaluation. After more than 20 years of development, BSC has become an important tool for strategic development and executive management. Its application to the performance evaluation of social service enables the effective implementation of development strategies.

2. Maintain Balance

In BSC, balance is the focus. The purpose of its application is to overcome the defects of traditional performance evaluation method which takes financial index as the core. On the basis of maintaining external requirements and internal requirements, lagging index and leading index, individual index and organizational index, process objectives and result objectives, short-term goals and long-term goals, non-financial objectives and financial objectives, performance evaluation of social service can be effectively implemented. The emphasis of the application of BSC is to maintain balance between different elements during the operation of organization. Social service is not only the demands that put forward by colleges and universities in shaanxi, but also the requirements proposed by their selves during their development process. These colleges and universities are required to make full use of their own advantages, actively participate in various economic activities in the society, promote social economy, and make use of social service so as to enhance the practicality of education, exercise teachers' practical ability and thinking ability, and get support from all walks of life.

In setting up evaluation system, colleges and universities should ensure the unification of market law and education law, the unity of benefits, scale and quality of social service, as well as the harmonious development of society and colleges and universities in Shaanxi. Balance principle of BSC fully reflects the pursuit of value in the performance evaluation of social services, which

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promote the development of work and organization. In constructing evaluation system, it is necessary to keep the balance between non-financial index and financial index in the first place, prevent one-sidedness caused by excessive dependence on financial index, and avoid the phenomena of excessive pursuit of non-financial index while neglect of financial goal. Balance between outcome index and process index should be kept in the second place. Only by organically combining results with the process can the goal of evaluation be better realized. At the same time, it is also important to keep the balance between external and internal index. As a social service station, colleges and universities in Shaanxi are required to carry out various social service needs and maintain good cooperative relations with enterprises and institutions [1].

Therefore, the form, content and management of social service should adapt to the service goal and social development, balance the goal of evaluation system such as satisfaction degree, employee accomplishment, internal management process, etc. , so as to make the internal and external cooperation process of colleges and universities more smooth. In addition, the balance between long-term and short-term index is required to be maintained. In order to realize sustainable development, social service is an inevitable requirement. In making evaluation index, it is vital to focus on the long-term strategic goal and prevent the pursuit of immediate interests from having an impact on the realization of long-term goal.

3. Focus on Learning and Growth

Growth and learning are important components of BSC. The quality of employees is closely related to the long-term and stable development of enterprises. All Staff is able to improve their own quality through various methods, which will bring more economic benefits for enterprises and achieve the established goal of enterprise development [2]. The growth and learning of staff should be focused on the long-term goals of enterprises. Main measurement index of staff development investment are product R & D speed, employee empowerment, information mastery, staff training times, staff production efficiency and so on. In order to improve the quality of social service, colleges and universities in Shaanxi rely on the unremitting efforts of managers and teachers in the process of carrying out social service. Teachers should also pay attention to growth and learning, and deepen their understanding of strategic goal and importance of social service by means of self-study, academic exchange, job placement, further education, regular training, and so on. Meanwhile, teachers are required to improve their own technical level and professional knowledge, so that social service will achieve obvious effects, higher level, diverse form and rich contents.

Administrators and teachers of colleges and universities are the key assessment objects for the growth and learning part of BSC. The setting of corresponding index is supposed to focus on the long-term interests, analyze specific ability of teachers to carry out social service, consider the gap between teachers' expected goal and current quality, and explore the requirements for teachers' skills and knowledge in order to achieve the expected goals, so that index can play a leading role in improving the quality of human resources and improving the status of human resources. The main assessment objectives should be divided into three aspects: scientific research achievement, number of students, and study system [3]. Their main assessment contents include the system of the development of managers and teachers, the proportion of teachers participating in training and further education activities, the number of articles and teachers on the history learning, etc.

4. Set Strategic Goals

BSC has evolved from a means of performance management to a means of strategic implementation in the long-term practice of colleges and universities in Shaanxi, whose fundamental is strategic goal. The application of BSC embodies the strategic thinking of these colleges and universities, which turns strategic objectives into operational, phased and specific index, including long-term and short-term performance, non-financial and financial index, external and internal index, result and process index. Moreover, specific programs will be formulated to equip required resources and responsible persons, so that all personnel on their own work tasks and

responsibilities to be clear [4]. Colleges and universities are different from enterprises in that the work of employees are not driven by interests, but driven by intrinsic values and common goals, so that teachers and students have a sense of cohesion and mission, make the potential of social services to play out as much as possible and achieve better performance of social services.

In social service, strategic objectives play an important role, which not only can fully reflect the value and functions of colleges and universities, but also guide social service of students and teachers. In order to interpret the strategy and mission of social service correctly, it is necessary to investigate the current situation of social service in accordance with the development plan and orientation of these colleges and universities, make clear the development trend, value orientation, service ability and orientation of social service. Through combination between them and comprehensive factors of social service, BSC can be fully made of to divide social services into performance evaluation index and organically combine the goals of individual evaluation with strategic development goals, so that social services can be better realized [5]. Therefore, colleges and universities in Shaanxi need to establish a goal-oriented performance evaluation system, which not only takes antecedent index into consideration and reflect process orientation, but also consider backward index and reflect result orientation, so that strategic objectives and actual behavior index can maintain consistency.

5. Attach Importance to Customers

For enterprises, customers are the condition of survival and the source of economic benefits. Therefore, satisfaction of customer needs should be regarded as the core of enterprise development. In BSC, customer is also an important index, mainly on the market customer satisfaction, growth rate, retention rate, occupancy rate and so on. Colleges and universities are non-profit organizations and do not regard the pursuit of interests as their main goals. The focus of social service lies in the object of service and the support group of social service. During the application of BSC in performance evaluation system, customer is at the top and occupies core position. Facing the public and society, colleges and universities in Shaanxi carry out various service activities with the help of school resources and social resources in the regional economy. Colleges and universities have the nature of social service, which determines that its social service is of complex customer types, diverse levels and wide scope.

Customers can be roughly divided into two types, one is the basic customer, who is also the object of service and the other is the support customer,who is relevant person of interest. Basic customer refers to social citizen, enterprise and institution, government organization and group that accept advanced cultural services, infrastructure, technical services, knowledge and information [6]. Support customer refers to organization and group which support and cooperate with colleges and universities for the development of social services, such as donor funder, partner, scientific research institution, teacher and student. The degree of support and recognition of colleges and universities in Shaanxi plays a decisive role in the development of social service and available resources. Therefore, colleges and universities are expected to have a comprehensive understanding of the needs of society, constantly improve service quality, expand the scope of service, expand multilateral cooperation relations, and make their own popularity constantly improve. As an important index of performance evaluation, the added quantity, possession quantity, satisfaction degree of basic customer as well as recognition degree, support degree, service consciousness of support customer are the key points of evaluation [7].

6. Provide Financial Security

For profitable enterprises, finance is a common index to evaluate their performance, which can evaluate and summarize the latest achievements of business operations, including the ability to repay debts, working capital ratio, and the rate of cost reduction, profit margin, rate of return, etc. However, colleges and universities are different. For them, their funding sources are mainly based on policy fees and government allocations, while finance is not the main goal pursued by colleges

and universities. However, finance is the guarantee of their development and survival, and also a prerequisite for social service. Therefore, in performance evaluation system, finance occupies an important position. The source of funds of colleges and universities is relatively stable. Finance should focus on internal management and the use of funds so that sustainable social services can be guaranteed, as well as raise funds through continuing education, technology provision and a variety of cooperation means to give full play to the important functions of social service. In performance evaluation system, finance is not the main goal, which mainly plays the role of promotion and restraint. It is necessary to set two financial index, respectively, social service income and cost input.

7. Conclusion

In a word, the application of BSC in social service performance evaluation of colleges and universities in Shaanxi is of great significance. These colleges and universities should keep balance among all respects, pay attention to learning and growth, set strategic goals, attach importance to customers, and provide financial security, so that they can continuously meet the needs of sustainable development and supply-side reform of colleges and universities as well as realize the development and transformation of local colleges and universities, which is worth actively exploring.

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