

The Impact of Using Balanced Scorecard on Rationalizing Quality Costs in Pharmaceutical Companies listed in Amman Exchange Market

Prepared by

Feras Mbaydeen

Supervised by

Dr Osama Shaban

Abstract

The study aimed to identify The Impact of Using Balanced Scorecard dimensions (financial dimension, customer dimension, internal process dimension, and learning and development dimension) on Rationalizing of Quality Costs in Pharmaceutical Companies listed in Amman Exchange Market.

The study population consisted from all Pharmaceutical Companies listed in Amman Stock Exchange which count (6) companies, the sample unit included all administrative employees working at top and middle management and supervisors working at Pharmaceutical Companies listed in Amman Stock Exchange who count (162) employees, and because the number of study population was not big, the researcher included all the study population as a study sample, by distributing (133) questionnaire with a percentage of (82%).

The study depended on analytical methodology, the researcher developed a special questionnaire according to the study objectives and hypotheses, and in order to analyze the data the researcher chose (SPSS) technique, and the study concluded the following:

- There is a significant Impact of Using Balanced Scorecard dimensions (financial dimension, customer dimension, internal process dimension, and learning and development dimension) on rationalizing Quality Costs in Pharmaceutical Companies listed in Amman Exchange market.
- There are no significant differences on the Impact of Using Balanced Scorecard dimensions on rationalizing Quality Costs in Pharmaceutical Companies listed in Amman Exchange market due to (gender, age, and number of years of experience).
- There are significant differences on the Impact of Using Balanced Scorecard dimensions on rationalizing Quality Costs in Pharmaceutical Companies listed in Amman Exchange market due to (scientific qualification).

And according to the study conclusions, the researcher recommended Pharmaceutical Companies listed in Amman Stock Exchange the following main recommendations:

- The importance of applying all balanced scorecard dimensions at Pharmaceutical Companies listed in Amman Stock Exchange on their performance evaluation, because its important role on Rationing of Quality Costs.
- The importance of publishing the benefits of BSC for all employees at Pharmaceutical Companies listed in Amman Stock Exchange, through involving them at many training courses, in addition to providing the needed finance and resources for implementing all BSC dimensions.
- The importance of providing more attention from Pharmaceutical Companies listed in Amman Stock Exchange through using the new technologies for managing costs.