Positive Management and the Balanced Scorecard: A Successful Strategy for Organizations

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ABSTRACT

This study investigated whether the balanced scorecard (BSC), a performance measurement system, has an impact on positive management (PM) in organizations. Positive management is a form of HR management that adopts 'positive psychology', which is defined as focusing on the current strengths of employees, not on their deficits and weaknesses, and on motivating them, caring about their well-being, and allowing them to feel appreciated. This study revealed whether the BSC is a strategic management tool that enables the education and development of employees and is concerned about their happiness. The impact of the BSC on positive management was investigated with both qualitative and quantitative measurement methods. The respondents who were surveyed for this study consisted of 27,334 employees of a public entity (the State of Michigan), and the survey data were analysed using the Statistical Package for Social Sciences (SPSS) 28.

The results of the literature research showed that the BSC strategies implemented in the public entity improved the organizational performance from the four perspectives of finance, customers, internal process, and learning and growth. The statistical results of the surveys indicated that the BSC has an impact on positive management by 56.70% (R-squared: 0.567). With the BSC strategy and the learning–growth perspective that has been in effect for 20 years in the State of Michigan, employee productivity has increased, and positive management has been prioritized.

Keywords: Positive Management, Balanced Scorecard (BSC), Performance Management

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INTRODUCTION
1.1 Background of the Study and Problem Statement
Human resource managers and leaders have started to use more modern methods that focus on human capital development and performance measurement instead of traditional management methods that concentrate on reducing costs, increasing efficiency, and controlling employees to gain a competitive advantage in the developing global economy (Schaufeli, Taris, & Van-Rhenen, 2008). The studies conducted in the 1940s formed the foundation for the 1980s theories of performance management and employee happiness (Morrow, 2011). Employee well-being is critical to the development of organizations in a competitive business environment (Wright, 2000, 2007). The relationship between employee happiness, employee productivity, and organizational performance has been investigated repeatedly in the literature (Lucas & Diener, 2002; Lutterbie & Pryce-Jones, 2013; Meyer & Allen, 1991).

Studies have shown that positive methods and strategies in organizations can affect the productivity of employees and their sense of commitment to the organization (Bhatti & Qureshi, 2007; Britt & Jex, 2008; Chandra & Priyono, 2016; Claypool, 2017; Csikszentmihalyi, 2002; Culbertson & Fullagar, 2010; Gesuele & Romanelli, 2015; Lucianetti, Battista, & Koufteros, 2019; Manning, 2016). Hence, it has become imperative to understand how the positive modern methods affect HR management, leaders, and employees.

Thus, organizations can effectively improve their performance from the financial, customer (citizen), internal process (product), and employee (learning growth) perspectives (Gesuele & Romanelli, 2015; Nielsen, 2014). For this reason, it is important to determine how the methods used by organizations affect their leaders and employees and whether they contribute to human capital.

1.2 Objectives and Structure of the Study
The study investigates the effect of the balanced scorecard, a performance measurement system, on positive management (PM) in organizations. It therefore focuses particularly on the concepts of performance, performance measurement, and the BSC technique as a method to measure performance. It also aims to define positive management within the context of the BSC approach, resulting in several other research goals to examine the various aspects of the balanced scorecard and analyse the relationship between the BSC and positive management.

1.3 Significance of the Study
The management is a steward of the social capital that the people in the organization represent. Social capital includes the willingness of employees to work for the good of the whole, intrinsic motivation, mutual trust, commitment to the organization and loyalty. An important question for leaders is how to sustainably manage and increase this social capital with modern strategy management methods. New approaches that are an answer to this question have emerged especially based perspectives of positive psychology. The most important effect of this study is significant contribution to literature, and also being a light for HR and leader to build a positive organizational culture with strategic performance methods. Also, this study will be an example for other researcher for further studies.

1.4 Scope and Limitation of the Study
This study is based on the results of annual employee satisfaction surveys organized by PwC and published by the institution. Data from the survey responses of 100 employees were analysed, representing 27,344 employees.

2. LITERATURE REVIEW
The foundations of the human resource management (HRM) system were laid in the 19th century after the Industrial Revolution. In the early 20th century, human resource management, influenced by Frederick Winslow Taylor's book *The Principle of Scientific Management*, attracted the attention of researchers and organizations as a new specific field. HRM is an effective strategic approach with which organizations can gain a competitive advantage; it is designed to maximize employee performance while achieving the organization's strategic goals (Obedgiu, 2017). The research that forms the basis of organizational psychology, organizational behaviour, organizational theory, and employee productivity has been conducted by many psychologists, such as

Elton Mayo, Abraham Maslow, David McClelland, and Frederick Herzberg (Bassett-Jones & Lloyd, 2005), (O'Sullivan, 2014).

According to Stankiewicz (2015), 'positive organizational potential is a configuration of tangible and intangible resources which together determine the emergence of the positive culture and positive climate, consequently stimulating positive emotions crucial for the pro-developmental employee behaviours. Researchers have asserted that positive management is a relatively new way to approach authority, in which managers use positive procedures within five significant areas to influence their workers and achieve the organization's goals and objectives. These five areas consist of *working with a positive motivation*, *building a positive structure*, *creating positive connections*, *creating a positive atmosphere*, *and participating in positive relationships* (Schulz, 2005; Sheridan, 1992; Shimmin & van Strien, 1998). Positive management is a successful management approach that focuses on the satisfaction of employees and related factors (Luthans, 2000a, 2002b). Although job performance is important, increasing job productivity is directly related to job satisfaction. It is believed that employees who are satisfied with their work, in general, can be more productive. Furthermore, commitment to the organization is an important factor that affects employee satisfaction and is, therefore, an essential variable in increasing organizational efficiency and performance (Britt & Jex, 2008; Stankiewicz, et al., 2014; Wright, 2007).

According to Paulienė (2012), 'management development is a broad term that describes a range of activities involved in improving managerial performance'. When organizations embrace a strategy of adapting to business in other cultures, undertaking developmental activities that increase the cross-cultural communication and relational abilities of managers can become a key objective (Hawrylyshyn,2009), and understanding the cultural determinants of behaviour is often a critical part of producing higher skills in communication and in relating to others in cross-cultural contexts. While leadership is a broad term, the essential aspects of leadership tend to focus on influence processes used in organizations – specifically for influencing employees to contribute willingly to the attainment of organizational goals (Hackman

& Johnson, 2004). Theories of leadership inhabit a large conceptual range and include approaches that focus on individual differences, situational characteristics, or a combination of the two. Most researchers agree that there has been significant progress from early trait- and behaviour-based theories to the present thinking that stresses composite theories of leadership, although the consideration of specific perspectives and particular contexts is still appearing in the literature (Paulienė, 2012).

The main functions of management science are planning, organizing, directing, coordinating, and supervising. For management to perform its most basic functions, the activities carried out must be measured. Measurement is key; if something cannot be measured, it cannot be managed. According to Jean-Francois Henri (2006), an organization's measurement system affects the behaviour of everyone related to the organization. The measurement system's goal is to motivate executive managers or all employees to implement the business strategy successfully and improve performance. Both business executives and academics have realized that there is no single performance measurement system that can fully meet their management needs under today's competitive conditions and that they need a management tool that can adapt to such conditions whilst also planning. The balanced scorecard (BSC) method, first introduced by Kaplan and Norton (1992), has emerged as a management tool with the potential to meet this need. The balanced scorecard (BSC) approach allows managers to break down a business into several simple factors and actionable elements, using a scorecard as an external or internal tactic to align its business operations and activities and manage them effectively. The BSC is used to obtain measurements, objectives, goals, and initiatives and results in a large amount of data and information about an organization's internal and external operations (Kaplan & Norton, 1996).

2.1.1 Positive Management

Positive Organizational Psychology: Seligman and Csikszentmihalyi (2000) suggested that positive organizations are the organizational level that leads individuals to better citizenship, such as responsibility, altruism, democracy, tolerance, and work ethics and virtues, and a psychological approach was born. Having a job is one of the conditions that

affect people's well-being. Positive organizational psychology consists of scientific studies on positive subjective experiences and positive personal characteristics in organizations and positive institutions (Donaldson, 2010). While positive organizational behaviour deals with concepts related to performance that may change depending on the conditions, the positive organization school examines concepts such as character traits and virtues. The concept of psychological capital, the positive psychology movement in the organizational environment, forms the basis of positive management, especially positive organizational behaviour approaches.

Positive management is a general method of dealing with the authorities, whereas positive administration relies on the concept that employees are much happier and more productive when working in a positive atmosphere. Positive management science investigates the conditions and cycles that are added to the prosperous or ideal work of individuals and organizations. Positive mental science is concerned with the investigation of positive outcomes, cycles, and qualities of organizations and their representatives.

Mental research was first presented by Abraham Maslow in 1954. Although the insights that it provided were positive, it required 44 years to take hold, when it was presented again by Martin Seligman at the American Psychological Association exhibition in 1998. Since the Second World War, mental research has tended to focus on diseases, deficiencies, and flaws and has essentially been concerned with finding ways and means to repair disorders; the emphasis has never been on positive aspects and improving human potential (Luciano, Mathieu, & Ruddy, 2014), hence the observation that mental science does nothing but highlight human pathology. Analysts have therefore suffered from a lack of data on what could make people's daily routine worthwhile and how. Furthermore, although mental science has provided insights into what might be wrong with people and how to resolve it, there has been a need to understand what could be right with people and how to improve it, this being the fundamental focus of positive mental science.

The positive management approach focuses on valuing and using human qualities to make workers prosperous in their organizations rather than focusing on growing. 'According to relevant literature, organizational climate refers to a reality containing the patterns of behaviour, attitudes as well as feeling that describes organization's life. In other words, organizational climate is a kind of specific atmosphere within an organization that influences both executives' and employees' behaviours at work, particularly in terms of their motivation and commitment to work. The pro-innovative organizational climate supports the development, assimilation, and utilization of new knowledge and promotes the creation of any kind of novelty (products, services, ways of working, etc.)' (Sudolska & Lis, 2015).

The phenomenon of positive management involves employee training, mediator authentic leadership, and a positive leader approach (Mira & Odeh, 2019). The responsibilities of a positive leader are an important factor in creating a positive work environment, and 'the current concept of ethical leadership focuses on the ethical authority of the leader (Purnamasari, 2020), who is presumed to know what is right and wrong and who can enforce these behaviours on others. Leaders emerge as those who use their influence to initiate and moderate dialogues' (Voegtlin, Patzer, & Scherer, 2012).

Manning (2016) supported the current literature by examining the influence of nurse managers' leadership styles on staff nurses' work engagement. In this study, ***positive leadership*** had a positive impact on staff nurses' work engagement, which may be explained by the supportive and relational leadership behaviours associated with leadership styles.

"Lloyd and Atella (2000) propose that the significant components of the ideal of **positive leadership** are commitment, courage, dignity, healthy control, decision, the will to action, responsibility, authentic community, communication, and social support. The team empowerment related positively to team performance and member job satisfaction" (Luciano, Mathieu, & Ruddy, 2014, pp.22).

Positive leadership indicates the way in which the management aids extraordinary performance by focusing on pragmatism and eudemonism, legitimizing what an individual

does if this is likely to produce satisfaction, and positive management shows a predisposition towards a positive outcome (Nesbit, 2012). This implies that positive leadership is related to exceptional performance and the enhancement of employees' sense of meaning. 'Arakawa and Greenberg (2007) characterize positive leadership as the use of a quality-based methodology and the maintenance of a positive perspective, and often recognition and support, that expand employee commitment and viability. Furthermore, Robison (2007) concludes that the role played by positive leadership is not only to zero in on workers' shortcomings but also to zero in on the qualities of workers and find out how to make use of these qualities to benefit the worker' (Manning, 2016). Hence, positive leadership can be seen as a cycle of zeroing in on the qualities of workers and a perception of great work that will lead to employees being more productive and attracted to their work. (Dressler, 1999)

Evidence from several psychological studies has shown that a ratio of approximately three positive emotions to every negative emotion is associated with flourishing, mental health, and superior individual performance. The point is that abundant empirical evidence has suggested that a preponderance of the positive over the negative helps to enable positive organizational change. When positive conditions exist—such as positive climate, positive relationships, positive communication, positive meaning, and positive energy, heliotropic tendencies can mitigate negative tendencies and produce positive change. Whereas negative conditions can stimulate positive change, they tend toward rigidity and recalcitrance in the absence of the positive. Organizational researchers in the future, therefore, should give much more emphasis than they have in the past to positive factors in investigating and enabling change. (Cameron, 2008a, 2008b).

Cameron (2011) believed that positive leadership refers to an emphasis on what elevates individuals and organizations (in addition to what challenges them), what works well in organizations (in addition to what goes wrong), what is life giving (in addition to what is problematic or life depleting), what is experienced as good (in addition to what is objectionable), what is extraordinary (in addition to what is merely effective), and what is inspiring (in addition to what is difficult or arduous) (Cameron, 2011; Cameron, Mora, Leutscher, & Calarco, 2011). Positive management is a moderately new way of dealing with leadership, and it depends on the idea that workers are happier and more productive when they work in a positive climate. Positive management is a procedure in which leaders use positive procedures within five significant areas to influence their workers and achieve the organization's goals and objectives. The five measures that affect an organization are working with positive motivation, building a positive structure, creating positive connections, creating a positive atmosphere, and participating in positive exchanges. Positive leadership is different from a leadership style. Positive leaders have unique requirements for their workers, the nature of their products, and the nature of their customer support. They simply approach their desires with a positive mindset.

In this case, positive leadership can be described as a process of considering the good and the bad in individuals as well as in organizations. Positive leadership has been represented as a cycle of thinking about what is great and what is poor in people and in organizations. Liu, Siu, and Shi (2010) argued that 'positive leadership, which comprises positive attitudes of passion, skills, and confidence to inspire followers, has the potential to elevate followers in the long term in areas such as trust, commitment, and wellbeing. The closest leadership style to positive leadership is transformational leadership since Bass (1985) defined TL in terms of the leader's motivational and elevating effect on followers.

Many researchers have branded positive administration as an initiative that produces a more vital, virtuous, level, and inclusive character, which improves the representative significance and association as well as expanding both the magnitude of the retained execution and the prosperity of workers. However, some research has implied and concurred with the positive initiative concerning what can be agreed and how limitations, inspirations, and human possibilities can be improved. This indicates a management method that supports extreme execution by aiming at eudemonism and prudence, legitimizing a person's actions once

satisfied, and that indicates a predisposition towards a positive climax (Erke, 2019).

2.1.1.1 Positive Leadership
The positive management technique is innovative for administrators who agree to interpret the environment innovatively, look for scenarios, recall them, and use them even when litigants view threats. The authority relies on the trust between representatives and administrators; reasonable management provides an impression of working fairly with employees concerning adherence to examination-free standards, advancements, and pay rates. In several cases, positive stewardship aims at reasonableness, rapport, trust, and idealism.

Pessimism
Pessimism is a negative mental attitude in which an undesirable outcome is anticipated from a given situation. Pessimists tend to focus on the negatives of life in general (Le & Lei, 2019). A leader might approach the team like a teacher to show the way when pessimism appears.

Demoralization
According to Jagielski and Taciak (2017), a variety of experienced directors can be crippled. They usually blame the progress or development speed, which is limited by a government-instructed alteration, specifically the local financial management, the preparation of a national curriculum, and the latest strategies adopted to fulfil assessment requirements. Amidst such changes, they are renowned or considered to be undervalued or not valued at all by the governmental offices that bind them.

Insecurity
The modern instructional world requires the latest abilities and skills, yet such capabilities and skills, according to the standard, are lacking on the part of the current administration or cannot be facilitated due to the absence of changes or funding on the part of the management for the preparation and improvement of staff.

Tiredness
The speed of development, along with the weaknesses and drawbacks, can motivate people, but, at such points, a critical appraisal is added that can lead to long-term fatigue, sluggishness, and anxiety related to exhaustion. The standard for execution might simply fall when the management instead requires people to rise to the challenge of handling the leftover work.

Lack of Knowledge
There is likely to be an absence of affirmed data on new methodologies and strategies in a quickly evolving climate. Around the world, the attention paid to the utilization of the national curriculum, and especially the assessment requirements, has enabled this situation to arise in organizations. Concerning appraisals specifically, the exceptionally tedious nature of most of the evaluation information, combined with the public authority's accentuation of pieces that are part of the national curriculum, has left numerous leaders at all levels ignorant of the proposed changes (French, Brewster, Cherlin, & Bradley, 2015). This might be accidentally devastating, for instance, when there is nothing to learn. A lack of data can limit the dynamic and result in the director being too weak to work appropriately and effectively. An endeavour is additionally made to recognize the way pioneers who are not positive may react in relative conditions. The advantages fall into four general classes: viewpoint, character, exercises, and approaches (Binci, Cerruti, & Braganza, 2016). The first viewpoint is the substance-arranged methodology, which involves techniques that look for thoughtfulness regarding the acquisition of a long-term upper hand, particularly for situating a brand.

2.1.2 Balanced Scorecard
The balanced scorecard (BSC) is a tool which specifies the performance management and strategic planning process through a clear procedure. Developed by Kaplan and Norton in 1992, BSC plans and measures the goals and strategies of an organization from four perspectives: customer, financial, internal process, and learning and growth.

Figure 1 Balanced Scorecard Perspectives
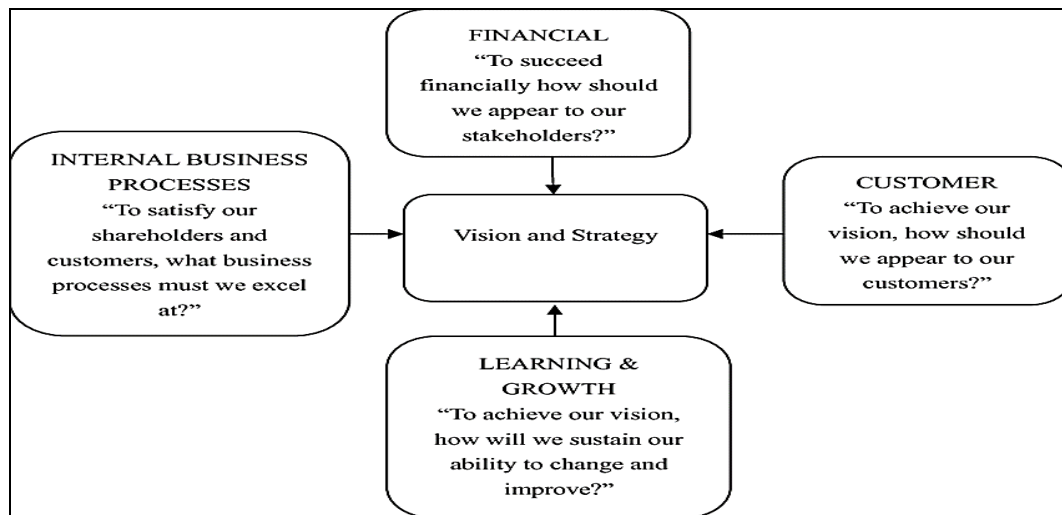
The BSC complements traditional financial measures by measuring performance from three perspectives – financial, customer, and internal process – thus uncovering new value drivers for long-term financial and competitive performance while maintaining its relevance to short-term performance with the financial dimension. In addition to providing a balanced picture of the current organizational performance, the BSC reveals elements that will enhance the performance in the future. The learning and growth perspective refers to the infrastructure that the business must create for long-term growth and development, focusing more on employee talents and skills, technology, and the corporate climate (Kaplan & Norton, 2004).

Financial Perspective
The financial strategy of non-profits and government agencies focuses on increasing customer or citizen satisfaction. There are two main levers for financial strategies, namely revenue growth and productivity (Kaplan & Norton, 1996). The financial perspective indicators include a high return on sales (ROS), an increase in sales, an increase in profit, high employee, and customer/citizen satisfaction, return on equity (ROE), return on assets (ROA), investment, short product delivery time, employee training, procurement, cost management, fewer complaints, and so on (Kefe, 2019).

Customer Perspective
With the customer value proposition, the authors of the strategy map indicate how their organization creates lasting value for the selected customer segments and how the organization wants to distinguish itself from the competition. According to Kaplan and Norton, this perspective describes the core of the organization's strategy with several strategies such as in product leadership, customer intimacy and operational excellence. (Kaplan &Norton, 1996; Kefe, 2019).

Internal Business Perspective
This perspective inspects a company's internal processes and supporting technologies to determine which of them can be improved and streamlined by removing inefficiencies and flaws. This process can involve developing new products/services, finding new markets, reducing the cost of internal processes, and improving quality cycle time and capacity utilization management (Kaplan & Norton, 1996).

Learning and Growth Perspective
Learning and growing – also known as organizational capacity, this perspective looks at how a company promotes continuous change and creates value; it considers the health of the organization in terms of how well knowledge is captured and how effectively employees use information to make it a competitive advantage over the industry. Relevant organizational capacity metrics are the result of examining specific areas, such as, how well employees perform, skills, training methods applied in a way that helps them grow, tools used to encourage and support innovation, corporate culture, leadership, knowledge base. (Kaplan & Norton, 1996; Kefe, 2019; Davis & Doley, 2008). This perspective demonstrates the importance of acceptance and recognition from others in the workplace, feedback, motivation and enables the retention and development of competent people (Puhakka, Nokelainen, & Pylvas, 2021), (Bawa MIM & Velnampy T, 2013).

2.1.2.1 Strengths of the Balanced Scorecard

Davis and Albright (2004) and Hoque and James (2000) stated that a positive relationship between the BSC measures and organizations` performance. Malina and Selto (2001) noted that BSC: Joint strategy development and performance monitoring provide focus. The BSC ensures an organization-wide awareness and focus on the critical success factors. Kaplan and Norton speak of the 'strategy focused organisation'. The value of having focus is that within the entire organization everyone is aware of a limited number of factors that determine success. The BSC concept gives people clarity and certainty. Motivation increases when employees also know why their contributions are needed to realize the strategy (Madsen and Stenheim (2015). By understanding the organizational goals and what the own role of the organization members is during the road to this goal, the organization will work more focused. Thananchayana and Gooneratne (2018). The BSC fills the gap between a strategic concept and the actual realization of the strategy (Kairu, 2013). In this connection, the four perspectives play a major role. By introducing the BSC, an organization will be better able to realize 'strategy orientated action planning (Bourne, Kennerley, & Franco, 2005; Hoque & James, 2000).

BSC provides an opportunity to show how concrete actions are translated into strategy and results. It improves the productivity of tangible and intangible assets through its stated strategy (Malina & Selto, 2001; Quesado, Guzmán, & Rodrigues, 2017). The BSC demonstrates how mobilizing human capital and improving knowledge resources improve the ability of modern organizations to create value while presenting an opportunity to rethink the BSC based on the evolution of corporate capital.

2.1.2.2 The Balanced Scorecard in the Public Sector

Public reforms based on the management of public institutions' resources and strategic planning to increase these resources began in the 1990s. Performance measurement for public institutions includes effectiveness in optimizing the use of the available resources. Public institutions, with the main task of fulfilling the function of the state, are defined as non-profit organizations. The performance of public institutions is rated by both the national government and the public. Therefore, it is essential to use transparent and accountable systems (Deryl & Tuivaiti, 2012; Nurcahyo, Wibowo, & Putra, 2015). Norton and Kaplan's BSC has been modified for the public sector as the public sector is a not-for-profit sector. All balanced activities are geared towards the realization of the mission of the public institution. The mission of the public sector is to increase resources, increase the quality of services provided to citizens, and ensure citizen satisfaction (Deryl & Tuivaiti, 2012).

Figure 2 BSC for the Public Sector
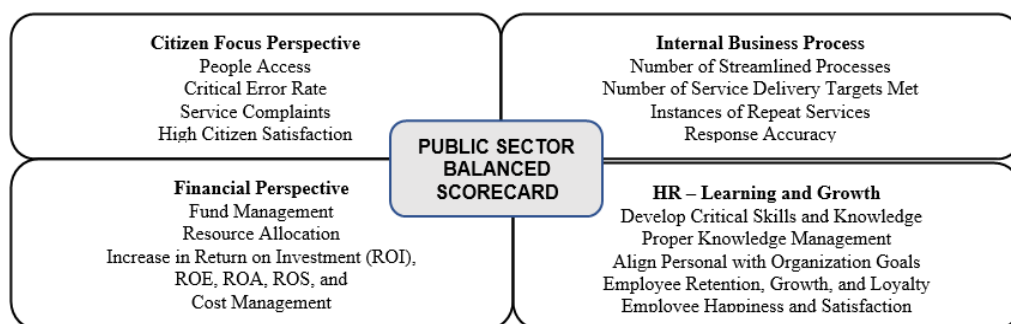
Studies in the literature on the BSC in the public sector have shown that the success factors for BSC implementation in the public sector include top management responsibility, satisfactory preparation, a clear hierarchical procedure, motivational plans, and adequate resources. Scholars have suggested BSC implementation in the public sector to improve public sector performance. This concept has helped the private sector to build a sustainable performance management system, and, with certain adjustments, public sector institutions that implement this concept are predicted to obtain similar benefits, such as sustainable performance improvement. Sirait (2018) researched the implementation of the BSC in the public sector (MoFA, Republic of Indonesia) in 2018, and the results showed that it improved the MoFA's performance and allowed better human resource management.

2.1.2 Balanced Scorecard and Positive Management Combination

Mutual interdependence between psychology and management science has been observed. Management theory has borrowed some ideas from psychology, and simultaneously psychology has found a domain within management theory and practice. The psychology of management research focuses on the impact of the satisfaction and well-being of employees on the development of an organization. For instance, it studies how positive emotions experienced by employees stimulate their innovativeness as well as their striving for excellence and over-standard performance.

The *concept of positive management* began to crystallize with the emergence of positive psychology. Seligman and Csikszentmihalyi (2000) proclaimed positive psychology to be an alternative to traditional psychology, the research attention of which focuses on human weaknesses, deficits, and pathologies. Traditional psychology has contributed to progress in the treatment of mental disorders, but it has been found to be an obstacle to exploring the positive side of human nature and the sources of happiness. According to the new positive doctrine, the focus has been given to defining the virtues and the strengths of human characters as well as determining how to strengthen and improve human competencies (including proactivity and behaviours based on free will, a sense of responsibility, confidence, and efficiency).

Unexpectedness within the industry, as well as within organizations, requires employers to have the capability to understand the performance in some departments. An appropriate and balanced method for approaching the interpretation of employee performance is a valid methodology to obtain a complete view of representative performances in the workplace. By projecting only, the activities or practices in workers' plan of execution, an organization might find that most representatives are rated as fantastic when a company has decided to accomplish goals. By employing hierarchical balanced measures and communicating the outcomes to leaders, representatives, and groups, the directors provide the required information to manage workers' performance plans with the organizational objectives.

The positive management–positive leadership approach is the result of transformational leadership that enriches organizational leadership with components that increase the satisfaction and efficiency of members of the organization (Sparr, 2008). In accordance with the introduction regarding the key themes that have been taken from examining the present concepts of positive stewardship, researchers have stated that various definitions indicate the numerous ways in which such development has been conceptualized in the available research (Karaszewski & Lis, 2015). Some researchers have proposed that the vital components constituting positive stewardship are trust, social help, activism, correspondence, a bona fide network, individual importance, challenges, opportunities, obligations, choices, decisions, firm control, nobility, fortitude, and responsibility (Luciano et al., 2014). The analysis of the features of ideal leadership identified by experts shows two groups of factors. The first of them includes five statements related to leaders' orientation towards organizational development: customers, action, responsibility, credibility, and employees. Employment categorizes the connections that are projected from the collaborations and assures those links. Significant high-level managers usually guide the progress of BSCs within special units, which can be geographical districts. Every unit plans a system that is suitable for the targeted market, referring to the specific conditions. It must face and beat the competitors in a market and base reliable processes on the requirements of the management as well as the themes (Erke, 2019). As identified, the scorecard method is very inclusive in terms of expenses and costs and the capacities of staff, and a special line unites the managers with the efficiency, quality level, reaction, and cost time. The administrative arrangement moves within the restrictions of the BSC designed by a utilitarian section. The organizations establish such services of scorecards with exterior agents to express the related components and interpret the commitment as well as the execution of all meetings to communicate the added expenses (Lei, Do, & Le, 2019). Figure 3 shows the HRM strategy for positive management in an organization with the BSC.

Figure 3 Positive Management trough BSC

3
. RESEARCH METHODOLOGY

Research Questions

RQ 1 – What is impact of BSC on performance of organization?

RQ 2 – Does BSC have an impact on positive management?

3.1 Sampling and Methodology

The sample consists of 100 employees of State of Michigan (SoM) representing 27334 employees of SoM. In March 2020, 27334 employees responded to the questionnaire sent to all active SoM employees (46,941). The survey includes questions to assess employees' level of satisfaction, including leadership, diversity, employee wellness, ethics, the strategy, and respectful workplace and employees also had an opportunity to provide additional open-ended comments. Survey questions has been prepared based on a 5-point Likert scale (1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, 5 = strongly

agree). The agreement score is stated as 4 or 5 (agree or strongly agree).

3.2 Pilot Testing

3.2.1 Reliability Test

Cronbach's α (alpha) is a measure of the reliability of psychometric tests or questionnaires. The value of alpha is an estimate for the lower bound of the reliability of the test in question. To estimate the reliability of a test, at least two test runs are required. Based on one test run, Cronbach's \alpha can be calculated to obtain an estimate of the lower bound. Cronbach's α alpha depends on the number of items or questions in the test, the mean covariance between the items and the spread of the sum score. (Bryman & Bell, 2003; Cronbach, 1951). An alpha with a value between 0.80 and 0.95 means that the data are reliable (D.G & Wright, 2014).

Table 1 Reliability Statistics of BSC and Positive Management

Reliability Statistics						
Statement	N of Respondent	N of Items	Mean	Std Deviation	Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items
BSC	100	22	3.799	9.259	0.885	0.882
Positive Management (PM)	100	20	3.789	10.202	0.861	0.858

In the table 1: the reliability of BSC has been calculated as high and reliable with a Cronbach's alpha score of 0.885 (Mean=3.80). and the reliability of PM has been calculated as high and reliable with a Cronbach's alpha score of 0.861 (Mean=3.79).

3.2.2 Method of Data Analysis

The positive management and BSC surveys data were analysed by SPSS 28. The linear regression has analysed the effect of one or more independent variables on a dependent variable. T-Test has compared means between two groups, ANOVA, Pearson Chi-Square and

Kruskal–Wallis test compared means between more than two groups. Cronbach's Alpha has provided an answer to the question to what extent a set of survey questions collectively measure a certain construct which known as reliability testing.

4. DATA COLLECTION and ANALYSIS

4.1 Demographics of Survey Respondents

Demographically, the respondents were characterized based on their gender, age, tenure, position, and education level.

Table 2 Demographic Characteristics

Characteristics		Respondents	Frequency	Percentage
Gender	Female	14,760	54	54%
	Male	11,754	43	43%
	Other	820	3	3%
Age	55 and over	5,535	20	20%
	45–54	7,941	29	29%
	35–44	7,380	27	27%
	25–34	5,603	21	21%
	Under 25	875	3	3%
Education	High school	4,920	18	18%
	Associate's degree	4,373	16	16%
	Bachelor's degree	12,574	46	46%
	Master's degree	4,811	18	18%
	Ph.D. degree	656	2	2%
Tenure with Organization	0–3 years	5,193	19	19%
	3–10 years	8,474	31	31%
	10–20 years	6,834	25	25%
	20–30 years	5,193	19	19%
	30 years/more	1,640	6	6%
Employment Position	Executive	1,203	4	4%
	Manager and supervisor	4,100	15	15%
	Other	22,031	81	81%

The female participating was in the majority with 54.00%. Most of the respondents are aged 35 and over. Most of the respondents are university graduates. Among the participants, non-manager employees constitute the majority with 80.60%. And 50.00% of the participating in the research have been working for 1-10 years, while the other 50.00% have been working over 10 years.

4.2 Measuring employees' alignment with the BSC strategy in Organization.

The alignment of employees with BSC was tested by BSC a questionnaire; customer, internal process, and learning and growth perspectives has been measured by 22 questions of Linkert scale.

Table 3 The Balanced Scorecard Survey Result

Response	N – Frequency	Percentage	Cumulative Percentage
Agree + Strongly Agree	67	67%	67%
Neutral	19	19%	86%
Strongly Disagree + Disagree	14	14%	100%
TOTAL	100	100%	

The survey (See; Appendix) results indicate that 19% of the employees avoided answering the questions, 67% are familiar with the organization's strategy and mission, and 19% had not adapted to the strategy.

4.3 What is impact of BSC on Performance of the Organization?

The effect of the balanced scorecard on organizational performance was analysed by the multiple regression model.

4.3.1 Multiple-Linear Regression (MLR)

With SPSS 28, the Cronbach's alpha of the BSC was scored with a 22-point scale, and Table 1 shows that the score for the BSC is 0.885.

Table-1 Reliability Statistics						
Statement	N of Respondent	N of Items	Mean	Std Deviatio	Cronbach's Alpha	Cronbach's Alpha Based on Standardized

				n		Items
Balanced Scorecard	100	22	3.799	9.259	0.885	0.882

The organizational performance basis of the BSC can be calculated using the following formula:

$$X = \alpha + \beta 1 * A + \beta 2 * B + \beta 3 * C + \beta 4 * D + \varepsilon$$

X: Performance of Sate of Michigan (SoM)
α: Cronbach's Alpha Score
ε: Random Error
A: Financial Perspective
B: Customer Perspective
C: Internal Process Perspective
D: Learning and Growth Perspective

The performance from the financial perspective (A) was tested using the ROA, ROE, and ROR (return on revenue). The customer perspective (B) was tested using customer satisfaction and complaints. The internal process perspective (C) was tested using the return, purchasing, and delivery cycle. The learning and growth perspective (D) was tested with trained employees, employee engagement investment, and employee satisfaction. The results of the analysis content are as follows:

Table 4 Impact of BSC on SoM` Performance
ANNOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,223,550	12	185,296	1,856,449	.000[b]
	Residual	0.798	8	0.100		
	Total	2,224,349	20			

The ANOVA model results show that the model was developed following the general assumptions with F = 1.856.4492, P-value = 0.000, and < 0.05.

Model Summary

R	R-Squared	Adjusted R-Squared	Std Error	Statistics					D.Watson
				R-Squared	F	df1	df2	Sig.	
.842[a]	0.883	0.851	0.31593	0.883	1,856	12	8	0	1,894

R-squared = 0.883, meaning that the BSC has an 88.30% impact on the SoM performance.

*Table 5 Coefficients' Correlation of BSC on SoM Performance*

Coefficients [a·]Model			Non-standardized Coefficients		Standardized Coefficients	t	Sig. (p)	Collinearity Statistics	
			B	Std Error	Beta			Tolerance	VIF
1	(Constant)		0.241	0.218	0.072	1825	0.487	0.02	3,413
	A		0.252	0.023	0.262	7200	0.47	0.07	2,412
		ROA	0.006	0.026	0.008	0.238	0.82	0.04	2,449
		ROE	0.024	0.019	0.051	1244	0.25	0.03	3,735
		RETURN ON REVENUE	0.974	0.035	0.983	27555	0	0.04	2,834
		REVENUE	0.003	0.012	0.004	0.254	0.81	0.16	631
	B		0.291	0.124	0.056	0.1	0.57	0.004	5,928

	SATISFACTION	0.472	0.093	-0.041	-0.503	0.63	0.01	1,453
	COMPLAINTS	0.109	0.155	0.152	0.702	0.5	0	10,402
C		**0.016**	**0.156**	**-0.041**	**-0.214**	**0.534**	**0.01**	**2,806**
	RETURN	0.179	0.273	0.044	0.655	0.53	0.01	1,011
	PURCHASING	-0.038	0.065	-0.079	-0.584	0.58	0	4,054
	DELIVERY	-0.092	0.129	-0.087	-0.712	0.5	0	3,352
D		**0.407**	**0.568**	**0.011**	**100**	**0**	**0**	**2,507**
	INVESTMENT IN ENGAGEMENT	0.1805	1.457	-0.07	-1239	0.25	0.014	704
	TRAINING	0.62	0.17	-0.052	-0.364	0.725	0.002	4,579
	SATISFIED EMPLOYEE	0.419	0.08	0.154	1,540	0.162	0.004	2,238

According to the results of the multiple linearity regression analysis (table 6), the change in Return on Revenue ROE, ROA, investment, return, education, delivery, purchase, and complaints was greater ($p < .001$) for all the dimensions in the sig. (p) model. There are significant relationships between the dimensions and the BSC, which indicate a positive effect on organization1 performance. According to Tuan (2020), if VIF > 10, multicollinearity occurs. The model must have VIF < 10 to satisfy the multicollinearity condition. A sig. (p) value < 0.05 disproves the hypothesis. Having a sig. (p) value of > 0.05 means that there is an important and strong relationship and correlation between the variables. In the case of SoM, which is presented in Table 5, there is a significant correlation between the BSC and the organization's performance, a with values of VIF = 3.413 and sig. (p) = 0.487.

Figure 4 Normalized P = P Regression Graph
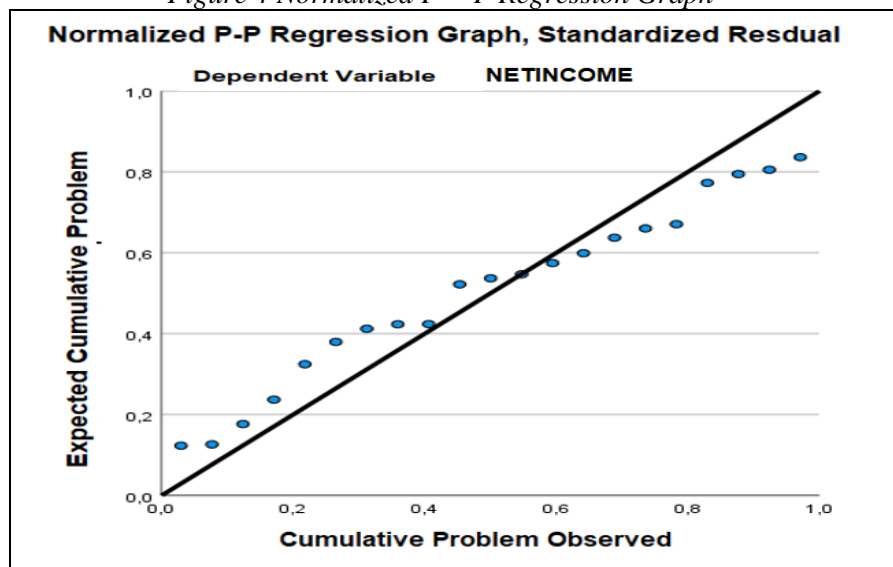
The normalized P = P regression graph shows that the BSC increases the organizational performance.

4.4 Does BSC Have an Impact on Positive Management?

4.4.1 Positive Management Survey Analysis

According to May, Gilson, and Harter (2004), work motivation consists of three aspects, cognitive, emotional, and physical involvement, which include vitality, mood and flow, leadership style, regular feedback, work–life balance, and appreciation. Positive management measures positive leadership (PL), positive organizational culture (POC), communication (CO), talent management (TL), and knowledge management (KM).

Table 6 Description of Measures (Positive Management)

Measures	Mean	SD	Cronbach's Alpha
Positive Leadership (PL)	3.7699	9.8978	0.729
Positive Organizational Culture (POC)	3.7288	9.9651	0.803
Communication (CO)	3.8587	9.7971	0.707
Talent Management (TM)	3.7895	10.7804	0.823
Knowledge Management (KM)	3.7987	10.5705	0.746
PM	**3.789**	**10.202**	**0.762**

According to Table 6, the, Cronbach's alpha of PM is 0.762 based on the PL, POC, CO, TM, KM components, which refer to the reliability of PM being high.

Table 7 Pearson Correlation of PM Components

Relationship	Pearson Correlation		Sig. 2-Tailed
PL–PM	0.860	**	0.000
POC–PM	0.875	**	0.000
CO–PM	0.849	**	0.000
TM–PM	0.868	**	0.000
KM–PM	0.805	**	0.000
PM–BSC	0.753	**	0.000

** Correlation is significant at the level of 0.001.

In Table 7, the Pearson correlation is reported for the relationship between PM and PL, POC, CO, TM, and KM and between PM and the BSC. The table demonstrates that there is a significant and high correlation between components as well as between PM and the BSC.

Table 8 Index of Fit of the Model

Measure of Fitting	Value	Suggested Minimum Value
Chi-Squared	97.567	
D*f*	3	
p-value	***	≥ 0.05
GFI		≥ 0.09 or ≥ 0.95
CFI	0.787	≥ 0.09
AGFI		≥ 0.08 or ≥ 0.95
RMSEA	0.652	
Normed Chi-Squared (Chi-Squared/D*f*)	28.765	≤ 2.0 or $\leq$ 3.0 0.000

*** *p-value* is significant at 0.005.

The model fit index measure quantifies the result. Table 8 shows that the chi-squared = 97.567, df = 3, and the p-value is significant at 0.005. The values of RMSEA and CFI are 0.787 and 0.652, respectively (McAulay, 2006).

In the case of SoM, positive management was measured by creating a 20-item Likert scale

questionnaire, as shown in Table 9. Table 1 states that the mean of positive management is 3.79 ± 10.20. The Cronbach's alpha score is high.

0.861. Accordingly, the reliability of positive management   is

Table 9-Reliability Statistics of PM

	N of Respondent	N of Items	Mean	Std Deviation	Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items
Positive Management	100	20	3.789	10.202	0.861	0.858

Table 1 and Table 10 show that 75.80% of the respondents (mean = 3.79) were positively satisfied with their job autonomy (workplace situation), vitality, mood and flow, regular feedback, work–life balance, and appreciation.

The mean score was 3.79 for 'agree', indicating that the employees were positively satisfied with their job through positive management.

Table 40 Correlation Coefficient between the BSC and Positive Management

		Positive Management	Balanced Scorecard
Positive Management	Pearson Correlation		.753**
	Sig. (2-Tailed)		< .001
	N		100
Balanced Scorecard	Pearson Correlation	.753**	
	Sig. (2-Tailed)	< .001	
	N	100	
** Correlation is significant at the 0.01 level (2-tailed).			

A Pearson correlation test was conducted to determine the relationship between positive management and the BSC that leads to organizational success. A significance level of 0.05 was used for the correlation test. The results of the test (Table 10) show that the BSC and positive management leading to organizational success were significantly positively correlated (p = 0.01, R = 0.753). This was because the p-value was below the significance level of 0.05. The positive

correlation indicates that positive management at work is increased by the BSC strategy.

4.4.2 Impact of the BSC on Positive Management

The effect of the BSC on positive management in the organization was determined using the linear regression model and R-squared calculations.

Table 5 Impact of the BSC on Positive Management

	Variables		Model Summary				ANOVA				
	Variables Predictors (Constant)	Dependent Variable	R	R-Squared	Adjusted R Square	Std Error of the Estimate		Sum of Squares	df	Mean Square	F
IMPACT OF BSC ON POSITIVE MANAGEMENT	Balanced Scorecard	Positive Management	0.753	0.567	0.563	0.33720	Regression	14.615	1	14.615	128.5
							Residual	11.143	98	0.114	
							Total	25.758	99		

In Table 11, the effect of the BSC on positive management is represented by the R-squared value. The result of the linear regression model shows that the BSC has a positive effect of

56.70% (R-squared = 0.567) on positive management.

5.DISCUSSION AND CONCLUSION

5.1 Discussion

The purpose of this study is to examine the impact of the BSC on positive management. The results of the literature research showed that organizations need to use performance management and strategy tools to operate in evolving competitive environments. The performance management system consists of the performance development, planning, and management stages (Hasan & Chyi, 2017). The literature revealed that there is a relationship between setting goals and employee productivity at the planning and performance monitoring stages (Johnason, 2009).

The literature research revealed that there is an important and positive relationship between a positive environment and productivity. This shows that this area has been insufficiently addressed in the literature. Employee engagement, satisfaction, positive leadership, and productivity are known to be important issues in human resource management (HRM). Positive organizational psychology is a multidimensional concept with roots in psychology and organizational behaviour research. A positive environment is strongly influenced by performance measurement systems and organizational strategy issues. HRM studies on performance measurement relate to financial performance, productivity, effectiveness, employee behaviour, customer satisfaction, and so on (Guest, 1997).

The literature has shown that well-being is an essential element of organizational success, and that employee well-being comes before other factors that affect organizational success. Therefore, organizational leaders need to consider employee well-being and develop mechanisms to ensure organizational commitment. Based on this study, it will be much easier to improve organizational behaviour through BSC strategies because leaders will have a clear overall picture of employee expectations. However, there are limited studies in the literature on how strategic management tools affect employees' emotions and positive management (Gerrish, 2015). One of the steps in the process of improving organizational results is to encourage employees. Satisfied employees will take any action to ensure the success of the organization (Shimazu, Schaufeli, Miyanaka, & Iwata, 2010). An organization must prioritize employee well-being to ensure organizational commitment (Robertson & Cooper, 2011). There is a strong relationship between employees perceived organizational practices related to their work organization and employee well-being (Kalliath, O'Driscoll, Gillespie, & Bluedorn, 2000).

In the case of the State of Michigan, several performance measures were tested: financial performance, customer satisfaction, innovation, employee satisfaction, and so on. The results of the study were presented to determine the relationship between the balanced scorecard leading to organizational success and positive leadership and the organizational culture. The descriptive statistics and other analysis results show that employees agreed with the BSC strategy, and that this strategy improves positiveness; they also showed that employees were satisfied and positively engaged in their jobs. The Pearson correlation test results showed a positive correlation between the balanced scorecard and positive management. According to the linear regression test, the BSC has a significant impact on positive management. This positive correlation between the balanced scorecard and positive behaviour is a component of a successful business strategy.

To ensure an organization's success, leaders need to reset what works for the organization to zero to distinguish and perceive the qualities of its workers and to discover ways to involve them constantly. Such practices form the discourse of positive management, which acts as an umbrella for various terms and management approaches. The models used in this study contrast with the considerable assumptions and connections on which the research is based, but, for the most part, they all incorporate a couple of fundamental segments. Given the dynamic environment facing leaders in contemporary organizations, it can be argued that a leader's capacity for continuous learning and adaptability is becoming a critical leadership competence. Furthermore, given the continuous change pressures facing all organizations, this need for self-development is likely to be endemic to leaders, irrespective of their industry or culture. Since self-development can be applied to the development of a range of intrapersonal,

interpersonal, and conceptual skills, enhancing self-development skills should, paradoxically, constitute a fundamental focus in formal leadership development programmes. However, despite the benefits of a self-directed learning approach to leadership development, several challenges are limiting its widespread adoption for use in leadership development. Important components of positive management are corporate governance, positive leadership, trust, interpersonal relationships, talent management, communication, organizational citizenship behaviours, and corporate social responsibility.

5.2 Conclusion

The BSC initiates the charted plan, which serves as an overview of the management of meaningful points of view from the perspective of a company executive. The BSC shows how mobilizing human capital and improving information resources increase the ability of modern organizations to create value; conversely, it offers an opportunity to rethink the BSC based on the development of institutional capital. The development of the BSC concept and model confirms that an organization's intangible capital (employees, customer, technology, and innovation) is more important and necessary than its physical capital. Regardless of the level and direction of change, it is the foundation for all organizations to develop in a narrower and a broader sense for the whole of society. The BSC shows how mobilizing human capital and improving information resources, on the one hand, improve the ability of modern organizations to create value and, on the other hand, offer an opportunity to rethink the BSC based on the development of institutional capital. Strengthening the relationship between state and organizations not only increases the interactions across the entire social hierarchy but also improves the community assets (predominantly people, knowledge, and organizational capital). The BSC and positive management exert an impact on the development of an organization. Positive leadership is the strongest correlate of organizational development and organizational performance among all the key areas of positive organizational potential. There is a high correlation coefficient between a CEO's efforts to instil trust in employees and customer satisfaction. The analysis of the

BSC's place and role in the strategic management and control process, as well as the analysis of the active presence of the model in the improvement of tangible and intangible assets, forms the basis of several general conclusions:
- The work environment influences customer satisfaction.
- Job satisfaction influences internal process decisions.
- The leadership style or positive management, work environment, and job satisfaction have a significant effect on employees' performance.
- Satisfied employees' performance affects the success of the implementation of BSC strategies.

5.3 Recommendations

Positive management leadership is a key area of the BSC. Leaders can guide employees according to their predispositions and stimulate them intellectually. They can inspire employees with their vision. Leaders are charismatic and reliable, keen to take on new challenges, and exhibit initiative and involvement. They should instil trust in their employees. Leaders should be oriented towards associates' and customers' satisfaction, and they should focus on organizational development and organizational performance. The suggestions put forward by the researcher from this study are as follows:
- Positive management: It is necessary to enhance the role of a leader in improving the performance of employees. The leadership or a positive manager should firmly steer employees towards a vision so that they can develop their ability to improve their performance.
- Working environment: Employees' work environment conditions need to be improved to develop a more conducive working atmosphere that can provide a comfortable and positive impact on the development of employee performance.
- Job satisfaction: Organizations should pay more attention to employees so that the relationship between fellow officers and subordinates and the leader helps them to give each other motivation, work together, and communicate with each other very well; this will help employees to feel satisfied and hence improve their performance.

5.4 Limitations and Future Research

Although it has been proven by both this study and the research in the literature that the BSC improves performance in the public sector, it should be considered that public institutions are not profit oriented. Therefore, the performance criteria and priorities of public institutions are different. The importance of performance for both employees and managers are not emphasized as much as in the private sector. It is prominent that the BSC, which can be found in the literature and was created in the public sector, gives importance to citizen satisfaction, and the financial perspective of the BSC is hardly discussed here. Considering the volume of public revenue and funds, more studies are needed to investigate how this volume should be developed and how this can be achieved with happy employees. Future studies need to create a specially balanced scorecard for the public sector and use it to emphasize employee well-being through positive management.

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Abbreviations

BSC	Balanced scorecard
PM	Positive Management
HRM	Human resource management

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