

Performance Improvement and Its Impact on the Application of the Balanced Scorecard in Business Incubators

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Abstract: *This study aimed to identify the improvement of performance and its impact on the application of the balanced scorecard in business incubators in Gaza Strip, and the study relied on the descriptive analytical approach, and the study population consisted of all employees working in business incubators in Gaza Strip in addition to experts and consultants in incubators where their number reached Total (62) individuals, and the researchers used the questionnaire as a main tool to collect data through the comprehensive survey method, where (55) questionnaires were retrieved with a recovery rate (88.7%). The results of the study showed that there is a high approval for improving performance with a relative weight (80.12%), and a high approval for all dimensions of the balanced scorecard as it got a relative weight (81.44%), and the arrangement of its dimensions came as follows, the first place came the incubation operations with a relative weight (84.89%), followed by the learning dimension which got a relative weight (82.50%), and in the third place came the entrepreneur dimension with a relative weight (80.66%), and in the last place was the societal development dimension with a relative weight (78.18%), and as the study results showed A positive statistically significant relationship between improving performance and applying balanced scorecard dimensions in business incubators. The linear regression analysis model also showed an effect of improving performance in applying balanced scorecard dimensions. The study came out with several recommendations, the most important of which is that business incubators seek to adopt the application of a balanced scorecard as a method for managing it and a tool for measuring and evaluating its performance, and the need to periodically evaluate its performance, and the need to hold training courses for employees in incubators to introduce them to the balanced scorecard and how to apply them, and that design is made A more effective mechanism to follow up with companies the incubation period ends and to monitor the progress of these companies.*

Keywords: Performance Improvement, Balanced Scorecard, Business Incubators, Gaza Strip

Introduction

Business incubators are institutions that aim to provide support and support services for emerging and small projects as their services vary between providing technical, administrative and other consultations in addition to providing financial support for these projects, as incubators are mainly aimed at supporting the continuity and resilience of these projects, and it is not clear to us how important small projects are In the development of local communities, it is considered the true nucleus of any economic and social progress that societies aspire to. From this standpoint, business incubators have become in the world today one of the basic foundations for the establishment and development of small enterprises.

Traditional performance appraisal models have relied on financial metrics without taking into account non-financial metrics which often prove more important than financial statements. These criticisms have prompted researchers Kaplan and Norton to develop a balanced scorecard (Hemati & Mardani, 2012, p.1620), where the card operates Balanced performance is based on a balanced use of financial and non-financial measures, as it works to strike a balance between long-term and short-term goals, and takes into account the three time dimensions (yesterday, today, and tomorrow) and not like the historical historical financial measures that focus on the yesterday's dimension (Al-Astal, 2 011).

Business incubators, like any organization that needs to constantly evaluate and follow up their performance to ensure the achievement of the goals they seek for, and this importance increases due to the important role that business incubators play in developing small projects. In light of the above, the researchers deliberately studied performance improvement and its impact on the application of the balanced scorecard in business incubators.

Problem Statement

Business incubators are an essential and important engine in the development and development of small enterprises. The role of small enterprises, especially those that create and develop new technologies in

developing society and accelerating the development process (Al-Nakhala, 2015, P: 2), cannot be overlooked. A study (Al-Qawasmeh, 2010) indicated that business incubators are still operating according to a non-scientific mechanism, and small enterprises do not help in overcoming their problems. In a study by Struwig & Meru (2011), she concluded that the internal environment factors for business incubators have a greater impact than the external environment on the success of the incubator, so that these factors include "the incubator's vision, management style and internal resources" which in turn affects the services the incubator provides to startups.

The use of the balanced scorecard also improved the operational performance of 88% of these organizations (Debusk et al, 2006, p. 44). Both studies (BAKKALI et al., 2014) and (Messeghem et al., 2017) considered that the balanced scorecard is an effective tool for measuring the performance of business incubators, as the dimensions of the balanced scorecard allow the grouping of different aspects of the incubator's performance in a single form to allow the incubator Measuring its performance more effectively and includes all stakeholders.

Based on the above, the study problem can be formulated in the following question:

What is the performance improvement and its impact on implementing the balanced scorecard in business incubators in Gaza Strip?

Research Objectives

This study aims to achieve the following objectives:

1. Measuring the performance level of business incubators in Gaza Strip from the perspective of a balanced scorecard.
2. Contributing to enriching literature related to performance measurement and applying the balanced scorecard in business incubators.
3. Study the appropriateness of the balanced scorecard methodology as a method for managing business incubators in Gaza Strip.
4. Study the relationship of each dimension of the balanced scorecard in improving the performance of business incubators in Gaza Strip.
5. Measuring the impact of performance improvement on applying the dimensions of the balanced scorecard to business incubators in Gaza Strip.
6. Measuring the effect of demographic factors on improving incubators' performance and applying the balanced scorecard.
7. Provide recommendations to the relevant authorities to improve the performance of business incubators in Gaza Strip.

Research Importance

The importance of the study stems from the importance of the topic you are raising, and the importance of the study can be seen from the following aspects:

Applied Importance:

1. The practical importance stems from the important role that business incubators play in developing small enterprises, which in turn reflects positively on the development of the local community and the creation of job opportunities for young people.
2. The application of the balanced scorecard helps business incubators improve their performance and this improves the efficiency of their services provided, which increases their ability to achieve their primary goal, which is to produce successful companies that are able to continue, resist and grow.

Scientific Importance:

1. Researchers expect that this study will contribute to filling the gaps of previous studies. By reviewing the previous literature, the researchers noted that there is a dearth (as far as researchers know) in studies related to measuring the performance of business incubators in general, especially the topic of applying a balanced scorecard to business incubators in particular at the Arab level.
2. Researchers hope that this study contributes to establishing the concept of measuring overall performance in business incubators using scientific and methodological tools such as the balanced scorecard.

Research hypothesis

In order to provide an appropriate answer to the academic questions raised, the study seeks to test the validity of the following hypotheses:

Ho 1: There is a statistically significant relationship at the significance level of $\alpha \leq 0.05$ between improving the performance of business incubators and implementing the balanced scorecard in Gaza Strip.

Ho 2: There is a statistically significant effect at the significance level of $\alpha \leq 0.05$ to improve the performance of business incubators on the application of the balanced scorecard to Gaza Strip.

Research Limits and Scope

The limits of the study were limited to the following:

1. **Spatial Limits:** This study is limited to business incubators in Gaza Strip
2. **Time Limits:** The time frame for conducting this study in 2020
3. **Human Frontiers:** employees, experts, and mentors in business incubators in Gaza Strip.
4. **The Objective Limits:** a study of improving performance and its effect on applying the dimensions of the balanced scorecard in business incubators in Gaza Strip.

Literature Review

- Study of (shahada et al., 2020) aimed to identify the learning and business incubation processes and their impact on developing the performance of business incubators in Gaza Strip, and the study relied on the descriptive analytical approach, and the study population consisted of all employees working in business incubators in Gaza Strip in addition to experts and consultants in incubators where their total number reached (62) individuals, and the researchers used the questionnaire as a main tool to collect data through the comprehensive survey method, where (55) questionnaires were retrieved with a recovery rate of (88.7%). The results of the study showed that there is a high approval of the variables of the study, where the dimension of incubation operations came with a relative weight (84.89%), followed by the learning dimension which got a relative weight (82.50%), while the performance level of the incubators got a relative weight (80.12%) and as the study results showed There is a positive relationship statistically between the two dimensions of learning and business incubation processes and performance development in business incubators, and the linear regression analysis model showed that the main effect in improving the performance of business incubators is " business incubation operations" while it showed weak effect learning. The study came out with several recommendations, the most important of which is that business incubators seek to reinforce the learning process and incubation processes for business, and the need to periodically evaluate their performance, and that a more effective mechanism be designed to follow up with companies the end of the incubation period and monitor the progress of these companies.
- Study of (shahada et al., 2020) aimed to identify societal development and entrepreneurs and their impact on improving the performance of business incubators in Gaza Strip, and the study relied on the descriptive analytical approach, and the study community consisted of all employees working in business incubators in Gaza Strip in addition to experts and consultants in incubators where their total number reached (62) individuals, and the researchers used the questionnaire as a main tool to collect data through the comprehensive survey method, where (55) questionnaires were retrieved with a recovery rate (88.7%). The results of the study showed that there is a high agreement on the distance of entrepreneurs with a relative weight (80.66%), and the societal development dimension with a relative weight (78.18%), while the improvement of the performance of incubators has reached a relative weight (80.12%) and the results of the study also showed a positive relationship Statistically significant between the societal and entrepreneurial dimensions and improving performance in business incubators. The linear regression analysis model also showed an effect of the societal and entrepreneurial dimensions on the improvement of performance in incubators by 62.5% and the rest due to other factors. The study came out with several recommendations, the most important of which is the need to periodically evaluate their performance, and to design a more effective mechanism for follow-up with companies the end of the incubation period, and to monitor the progress of these companies.
- Study of (Aldammagh et al., 2020) aimed to study business incubators and their role in entrepreneurship of small enterprises. The researchers used the descriptive and analytical approach in conducting the study. The questionnaire was applied as a tool to collect information on the selection of a random sample consisting of (35) individual distributed among entrepreneurs of small projects, the researchers have reached the following main results: There is a positive impact between business incubators and entrepreneurship of small enterprises. There is a statistically significant relationship between knowledge awareness and entrepreneurship of small enterprises. There is a statistically significant relationship between infrastructure and entrepreneurship of small enterprises. There is a statistically significant relationship between financial support and entrepreneurship of small enterprises. In the light of the research results, we recommend the following: Continuing the dissemination of the culture of business incubation and awareness among the public through scientific conferences and seminars on this tool, in addition to urging the Ministry of Education and its institutions on curricula for entrepreneurship. We urge the government and all educational and private sector organizations and trade unions to establish business incubators and accelerators in order to contribute to the launching of entrepreneurial projects in order to support projects that contribute to economic development. The necessary infrastructure, be it logistics, training or consultancy services in the establishment of business incubators, which helps the success and continuity of this tool in supporting small entrepreneurship. The need to provide financial support through business incubators, which helps finance entrepreneurship of small enterprises.
- Study of (shahada et al., 2020) aimed to identify the reality of using a balanced scorecard in business incubators in Gaza Strip, and the study relied on the descriptive analytical approach, and the study

population consisted of all employees working in business incubators in Gaza Strip in addition to experts and consultants in incubators, where their total number reached (62) Individually, the researchers used the questionnaire as a main tool for collecting data through the comprehensive survey method, where (55) questionnaires were retrieved with a recovery rate (88.7%). The results of the study showed that there is a high approval of all dimensions of the balanced scorecard, as it obtained a relative weight (81.44%), and the order of its dimensions came as follows, first came the incubation dimension with a relative weight (84.89%), followed by the learning dimension, which got a relative weight (82.50%), and in the third place came the entrepreneur dimension with a relative weight (80.66%), and in the last place was the societal development dimension with a relative weight (78.18%). The study came out with several recommendations, the most important of which is that business incubators seek to adopt the application of the balanced scorecard as a method for managing it and a tool for measuring and evaluating its performance, and the need to periodically evaluate its performance, and the need to hold training courses for employees in incubators to introduce them to the balanced scorecard and how to apply it.

- Study of (shahada et al., 2020) aimed to identify the reality of improving the performance of business incubators in Gaza Strip, and the study relied on the descriptive analytical approach, and the study population consisted of all employees working in business incubators in Gaza Strip in addition to experts and consultants in the incubators, where the total number (62) individuals, The researchers used the questionnaire as a main tool to collect data through the comprehensive survey method, where (55) questionnaires were retrieved with a recovery rate (88.7%). The results of the study showed that there is a high level of improving the performance of incubators in Gaza Strip with an average weight of (80.12%). The results also showed that there were no statistically significant differences between the averages of the respondents 'answers about improving the performance of business incubators in Gaza Strip due to the following personal data (gender, age , Educational qualification), and the presence of differences attributable to the following data (nature of work in the incubator, years of work experience). The study came out with several recommendations, the most important of which is the need for incubators to evaluate their performance periodically, and the necessity of holding training courses for employees in incubators to familiarize them with ways to improve performance and its tools such as a balanced performance card and how to apply them, and that a more effective mechanism be designed to follow up with companies the end of the incubation period and monitor The progress of these companies.
- Study of (Alayoubi et al., 2020) aimed to identify the impact of the requirements of implementing strategic entrepreneurship in achieving technical innovation in Palestine Technical College- Deir al-Balah from the point of view of the employees. The researcher used the analytical descriptive method. The study community consists of all academic and administrative staff in the college. The researchers used the comprehensive inventory method. 149 questionnaires were distributed to all members of the study community. The number of questionnaires returned was (115), ie, the response rate was (77.1%). The results of the study showed a strong positive correlation between the requirements of applying strategic entrepreneurship (leadership, pioneering thinking, pioneering culture, strategic resource management) and achieving technical innovation in Palestine Technical College- Deir al-Balah from the point of view of the employees of Palestine Technical College- Deir al-Balah. It also showed a statistically significant effect between the requirements of implementing strategic entrepreneurship (pioneering culture, strategic resource management) and achieving technical innovation in Palestine Technical College- Deir al-Balah, and that the remaining variables show that their effect is weak. The study recommended that the Technical College of Palestine take care of the various requirements of implementing strategic entrepreneurship and develop its organizational capabilities for its direct role in achieving technical innovation of the college.
- Study of (Alayoubi et al., 2020) aimed to identify the strategic leadership practices and their relation to improving the quality of educational service in the Palestinian universities in Gaza Strip. The researcher used the analytical descriptive method. The study population consists of all the supervisors working in three universities in Gaza Strip (The Islamic University, Al-Azhar University, and Al-Aqsa University). A random sample of 177 employees was selected by 50% of the study population. The researcher used the questionnaire as a data collection tool. The results of the study showed a strong and statistically significant relationship between strategic leadership practices (strategic orientation, investment of strategic capabilities and talents, development of human capital, strengthening organizational culture, emphasis on ethical practices, implementation of balanced regulatory control) and improvement of quality of educational service , Responsiveness, safety, empathy) in Palestinian universities. The study recommended that Palestinian universities should take into account the various dimensions of strategic leadership practices and develop their university capacities, including strategic orientation, investment of strategic capabilities and talents, development of human capital, strengthening organizational culture, emphasis on ethical practices and implementation of balanced regulatory control. Educational service for universities.
- A study of (Messegem et al., 2017) aimed at building an integrated model for measuring the performance of business incubators that takes into account the viewpoint of all major stakeholders such as funders,

managers and employees of business incubators, incubated projects, and to achieve this goal the study used the Balanced Scorecard approach as an ideal tool. It is possible to build a performance appraisal model that is shared and accepted by all parties that have an interest in business incubators. The study used a qualitative exploratory approach, as it relied on the interview method as a main tool for collecting data. The study reached the most important results, that most of the previous studies focused on performance evaluation from the point of view of one of the stakeholders, and from here the researcher showed the importance of this study by using an integrated evaluation model that includes all parties with an interest, as the light in this study was highlighted on the dimensions Different performance related to stakeholders and these dimensions are derived from the dimensions of the balanced scorecard, and include (the socio-economic dimension, entrepreneurs, business support operations, and the last dimension is learning).

- A study of (Messeghem et al., 2017) that aimed to develop a measure to measure the performance of non-profit business incubators in France, and the measurement model was built on the basics of balanced scorecard, and the study used the interview and questionnaire method to collect data from 121 business incubators in France. The study reached the most important results, that the process of evaluating the performance of incubators can be based on four dimensions derived from the dimensions of the balanced scorecard, which are as follows, societal development and is derived from the financial dimension, while the second dimension is entrepreneurs and the derivative from customers, and the third dimension It is business incubation processes and the derivative of internal processes, and the last dimension is learning, and the study showed the importance of using this measure as it consists of a wide range of performance indicators that help incubator managers to better manage their incubators and also help decision makers in developing C AESAT better serves the entrepreneurship sector.
- A study of (Zebda and Abu Eida, 2016) aimed to identify the extent to which a balanced scorecard is used in assessing the performance of banks operating in Palestine, and the study adopted the descriptive analytical approach, and the questionnaire was used as a data collection tool as it was distributed to employees of bank departments operating in Tulkarm Governorate as a study sample. The study reached the most important results: that the departments of banks operating in Palestine and those working in them use the balanced scorecard as a tool for their daily operations, but without interfering in setting standards or procedures and policies by employees, as this issue was limited to only the higher departments of these banks, and reached The study also indicates the existence of obstacles to the use of this card in assessing performance, as its use makes it imperative for banks to provide the necessary information, monitor budgets, and provide specialized teams to set standards and monitor their use.
- A study of (Al-Mobaideen et al., 2016) aimed at identifying the effect of applying a balanced scorecard on maximizing profitability in Jordanian telecom companies, and the study adopted the descriptive analytical approach, and the questionnaire was used as a tool to collect data from employees and workers in the company. The study reached the most important results, there is an effect of the dimensions of the balanced scorecard combined at the level of maximizing profitability in Jordanian telecom companies, as it showed the presence of statistically significant differences for the effect of the application of the balanced scorecard on maximizing profitability due to demographic variables.
- A study of (Al-Farra et al., 2016) that this study aimed to measure the performance of public sector institutions in Gaza Strip by using a balanced scorecard, and the study adopted the descriptive analytical approach, and the questionnaire was used as a tool to collect data from senior category employees in Palestinian ministries in Gaza Strip. The study reached the most important results: There is a positive effect of applying the balanced scorecard to the performance of public institutions in Gaza Strip. The financial, although it was noticed that the effect of public satisfaction on the performance of public institutions was weak, but all the dimensions that make up the balanced scorecard lead to improved performance, which in turn leads to public satisfaction.
- A study of (Helles and Obaid, 2016) aimed to identify the extent of the application of the Balanced Scorecard as a tool to evaluate the performance of the Gaza Governorate Electricity Distribution Company, and the study relied on the descriptive analytical approach, and the questionnaire was used as a tool to collect data from the Electricity Distribution Company employees in Gaza governorates in all its branches. The study reached the most important results: There is a possibility to apply the balanced scorecard in its various dimensions to varying degrees, but learning and growth had a negative impact, and that the company applies financial performance measures that are relied upon as they relate to the company strategy, and also applies non-financial measures that can be classified within dimensions balanced Scorecard.
- A study of (Al-Nakhala, 2015) aimed to identify the technological incubator and its role in supporting and developing small projects in the incubator of the Islamic University and the incubator of the University College of Applied Sciences and show the extent of the technological incubator's ability to develop its capabilities and capabilities to enable small projects to achieve their growth, the study relied on the curriculum Analytical descriptive, and the interview and questionnaire were used as two main tools to collect data from the study community and represented by the projects incubated in the incubator of the

Islamic University and the community college incubator. The study reached the most important results, that technological incubators are an essential engine in supporting and developing small projects, and the participants agreed on the role of technological incubators and the extent of the impact of the incubator model used on the outcomes of the incubation process, and the incubators also helped participants to create small projects and turn their creative and entrepreneurial ideas into Startups and successful companies, linking projects to target markets, and the incubator has a prominent role in supporting scientific research, creativity and administrative and technical guidance for small projects.

- A study of (Barhoum, 2014) aimed to identify the effectiveness of business incubators in being a tool to solve the unemployment problem among young people, especially entrepreneurs, and the study relied on the descriptive analytical approach, and the questionnaire was used as a main tool for collecting data from the study community represented by incubated projects that ended their incubation period In the business and technology incubator. The study reached the most important results, that the level of service provision by the business and technology incubator was somewhat medium while this level fell graduation, and that investment in the information technology sector is considered the most appropriate in the Palestinian case and the attendant blockade and closures, because it depends largely on providing Professionally qualified human capacities regardless of geographical location, and also the study concluded that the success rate of projects is increased by increasing the percentage of services provided to them by the business incubator, which leads to increased job opportunities.
- A study OF (Wang et al., 2014) aimed at building a strategic map of science parks in China based on a balanced scorecard to improve the performance of these parks, and the study used a "case study" methodology that was applied to Zhongguancun Science Park. The study reached the most important results, that using the balanced scorecard approach in building the strategic map of science parks is an effective and feasible way to improve its performance, and the proposed model can be applied to all non-profit science parks.
- A study of (BAKKALI et al., 2014) aimed at presenting a proposal to develop a strategic tool to improve the performance of business incubators using a balanced scorecard, as this tool enables business incubators to better measure their performance and thus their ability to be managed better, and for the purpose of verifying the appropriateness of a balanced scorecard In measuring the performance of business incubators, 5 business incubators were selected to test the implementation of the balanced scorecard, as each of these incubators experimented with the implementation of the balanced scorecard from October 2010 to January 2012, and during the application period, interviews were made with the managers and employees of incubators and projects Pain Incubation, with the aim of studying the work of incubators, knowing the main challenges related to measuring the performance and management of incubators, and drawing a conclusion regarding the use of the balanced scorecard. The study reached the most important results, that the balanced scorecard is appropriate for the nature of business incubators and it enables it to measure its performance and control it efficiently and effectively.
- A study of (Vanderstraeten et al., 2012) that aimed mainly at studying the subject of measuring the performance of business incubators in Belgium, as it relied on the analysis of previous studies and on the descriptive method of data collection (interviews and focus groups) with targeted business incubator managers and external experts. The study reached the most important results, that most incubators use limited measures to evaluate performance, also the current measures do not take into account short, medium and long results, and do not address the organization's strategy, goals and how to achieve them, in addition to that there is no link between measuring incubator performance and its impact on Incubator staff. To cover this shortcoming, the researchers suggested employing the strategic map and balanced scorecard and applying it to non-profit business incubators.
- A study OF (Hemati & Mardani, 2012) that aimed to design a performance appraisal model from the perspective of a balanced scorecard with the aim of improving the performance of the Technology and Science Park in Semnan in Iran, where the study community consisted of experts and managers of Simnan Science and Technology Park, and the study used a questionnaire and interview to collect data from Study community. The study reached the most important results, that the efficiency of financial performance was 13.4%, and the efficiency of the internal operations of the Simnan Park of Technology and Science was 7.9%, and the efficiency after the clients was 21.3%, and the efficiency education and growth Dimension was 37.4%, and after the internal operations was the lowest percentage among other dimensions had been justified The study indicates that the Simnan Park was newly established, and the study recommended that the management of the Simnan Park of Science and Technology should prepare programs that take into account the objectives of the balanced scorecard.
- Study of (M'Chirgui, 2012) aimed to evaluate the performance of business incubators in France, and this study is the first attempt to evaluate the performance of business incubators in France since its inception in 1999, where the study covers the period between 2000 -2009. The study relied on Secondary quantitative and qualitative data, mainly collected from the sources of the Ministry of Higher Education and Scientific

Research in France. The study reached the most important results, that ten years of establishing nurseries in France, they generally develop without difficulties and are an integral part of the system of innovation and creativity in the region, and the results also showed that business incubators are continuing to create innovative entrepreneurial companies, but they need to Increase her professional competence in some activities related to selection criteria, business support, networking and graduation activities.

- A study of (Struwig & Meru, 2011) that aimed to identify the relationship between the “internal and external” work environment and business incubators, and the study adopted the experimental approach, and the study community consisted of all business incubators in Kenya where the researcher designed two questionnaires, one of which was allocated to incubator managers and the second to incubated companies. The study reached the most important results, that there is no relationship between the work environment and business incubators, because business incubators provide a protected environment, that is, it protects incubated companies from environmental changes, but the study found that internal environment factors affect business incubations and these factors include the organizer's vision. The cycle of management used in the course affects the training and support provided by incubators to incubated companies.
- A study of (Al-Qawasmeh, 2010) aimed to identify the reality of business incubators in the West Bank, and to determine the role they play in supporting small projects, and the study relied on the descriptive analytical approach, and the questionnaire was used as a tool to collect data from the study community and consisting of all employees in incubators. Business and individuals embracing as a small business incubator in the West Bank. The study reached the most important results, that small projects in Palestine suffer from many problems that can cause them to fail at the beginning of their life, and that business incubators are still going according to a non-scientific mechanism, and small projects do not help to overcome their problems, and the study added that providing services By business incubators that they are low and do not support projects significantly, and this is due to the lack of experience in this field and the reduced capabilities available to them, and the level of service provision during the incubation period was much better than the period that was graduation from the incubator.

Theoretical Framework

Performance improvement and impact on the implementation of the balanced scorecard in business incubators

Business incubators are like any organization that needs to constantly evaluate and monitor their performance in order to ensure the achievement of their goals, as (Bergek & Norrman, 2008, p.08) defined a performance measurement in business incubators "that expresses the degree of compatibility between the results achieved by the incubator and the goals set, and the performance is measured in Business incubators by determining the extent of the incubator's ability to control its internal operations, the focus on operations was motivated by the need to manage performance factors and learning processes, while the focus on oversight and control stems from the need to use performance indicators to determine the extent to which goals are achieved (Messeghem et al. , 2017, p. 2).

Recently, interest in the topic of measuring the performance of business incubators has increased, as many interested in this field have realized that the information available is not sufficient to guide and guide stakeholders. For example, the government and policy makers are interested in knowing whether incubators really have a role in creating job opportunities, and is there really a development in this area? Investors want to know the extent of the ability of the companies in which they invested to develop and succeed, also the incubator managers themselves, want to know whether their services provided to the incubated companies are beneficial and effective, and the incubated business owners want to know the extent of their development in the incubation period (Bhabra, 2014).

You can look at the follow-up and evaluation processes of the incubator as an effective link. Measuring its outputs or results leads it to improve its inputs. For example, measuring the rate of growth and continuity of companies after incubation makes the incubator work to improve its inputs, for example providing better quality services. Measuring the incubator's performance is essential to know what needs to be done and what What the incubator should avoid (InfoDev, 2016, p. 28).

The researchers believe that the importance of measuring and evaluating performance in business incubators lies in the following:

- It enables the incubator to set realistic, measurable goals, taking into account stakeholder expectations.
- It enables the incubator to know the locations of defects and shortcomings and take corrective measures to remedy them in a timely manner.
- Continuous improvement of its services provided to its entrepreneurial entrepreneurs, and this results in an increase in the efficiency of incubated companies, and consequently, the graduation of successful and more resilient companies.

Performance measures and indicators in business incubators:

Business incubation programs are considered as any administrative process consisting of inputs - processes - outputs as shown in the following form:



Figure 1: Business Incubation Sequence

Source: Prepared by researchers based on (InfoDev, 2016b, p. 44).

The inputs mainly consist of the inputs provided by stakeholders such as financing, administrative resources, and business projects offered by entrepreneurs. As for the operations, they are through which the inputs in the incubation process are collected by providing a space for incubation and business support services to the incubated companies, and the outputs are represented in Successful companies that graduate from the incubator and contribute to job creation and improving the local economy (InfoDev, 2016b, p. 44).

To ensure efficient incubation performance measurement, it must assess its performance by monitoring its inputs, processes, and outputs based on four criteria: linkage, effectiveness, efficiency, and sustainability (InfoDev, 2016b, p.45). The following table shows the concept of these standards.

Table 1: Performance evaluation criteria

Standard	Meaning
Relevant	This standard examines the relevance and appropriateness of activities and processes to stakeholder expectations.
Effective	The extent of the incubator's program to achieve its goals and respond to the needs and priorities of stakeholders.
Efficiency	How to optimally use inputs as financial resources to achieve goals.
Sustainability	The ability of the incubator to provide sustainable and continuous services to its clients, as the efficiency and effectiveness of the incubator results ensures continuous support from stakeholders.

Source: (InfoDev, 2016b, p.45)

In order for a business incubator to measure its performance efficiently and effectively, it must define the basic performance indicators that are used as a basis for the process of measuring performance (InfoDev, 2016b, p. 47), and performance indicators can be defined as a distinct value or attribute used to measure the outputs or results to determine the extent of What has been achieved by the institution, and can also be defined as a relationship between two elements, as this relationship is useful in assessing the overall performance of the organization and its internal activities, and the indicators may be qualitative or quantitative, and can also be measures for many aspects of quality in the institution or program (Abu Madi , 2015, p. 35).

Balanced Scorecard

In view of the developments witnessed in recent decades in the industrial and service fields, this has required a similar development in administrative thought, and accordingly researchers and administrative thought leaders have increased their interests to invest and quote applications and content of strategic thought to meet the need of management to stabilize future conditions and develop strategic plans that lead to the success of the organization, relying on an understanding Managing the requirements of the surrounding variables from the environmental elements, including its strengths, weaknesses, opportunities and risks, and from here the idea of adopting more than one administrative approach was achieved that achieves balance in measuring performance taking into consideration many considerations such as financial and non-financial measures (Idris and Al-Ghalabi, 2009, p. 13).

Kaplan & Norton (1992, p. 71) have defined the Balanced Scorecard as "a set of financial and non-financial measures that provide senior management with a clear, comprehensive and rapid picture of the organization's performance".

Subsequently, in 1998, Kaplan and Atkinson defined the Balanced Scorecard as a tool by which the company's mission and strategies are translated into goals and measures based on four pillars or four primary dimensions: For learning and growth), and thus competition among companies becomes based on the available spirit of initiative and the ability to creativity and innovation more than it is on the basis of its fixed and tangible assets,

as it is defined as a concept that helps translate strategy into actual action, and it starts from The organisation's vision and strategies, including identifying the critical factors for success and organizing metrics that help set a goal and measuring performance in critical areas for strategies (Al-Mobaideen et al., 2016: 852).

From the above, the researchers conclude that the balanced scorecard is an integrated strategic management system, it is based on the organization's strategy, which helps it to evaluate its performance according to its vision and strategic goals, it provides feedback to managers to help them to continuously evaluate all internal and external aspects of the organization, enabling them to implement the organization's strategy and achieve its goals successfully.

Balanced Scorecard Dimensions:

The main dimensions that the balanced scorecard contains are four (the financial dimension, clients Dimension, internal operations Dimension, and after learning and growth), each of these dimensions includes measures ranging from 16-20 measures, and institutions and companies can add other measures as recommended by them. Both Kaplan & Norton are commensurate with the nature of their work or the deletion of existing measures while maintaining the general framework of the card (Qantas and Ghallab, 2017, p. 171). The following is an explanation of these dimensions:

1. **The Financial Dimension:** The financial performance measures reflect the short-term goals of the organization, and indicate the extent of its contribution to the implementation of the strategy, and in the continuous improvement of its goals and activities from the financial point of view, by identifying aspects of the financial position of the organization based on several measures, and evaluation of performance here is done in comparison with The financial performance results of competing organizations, and with historical standards and measurements for the organization itself and financial standards play a dual role: it determines the financial performance expected from the strategy; The goals are compatible with the goals and measures in all other dimensions of the card, and the goals and measurements in the other dimensions of the card must be linked to achieving one or more goals in the financial perspective, and the approved financial standards differ according to the different stages that the organization goes through, and therefore it can be said, that the financial axis It is the axis that gives the organization a clear picture of the success of its strategy, will it remain in place or will it introduce adjustments, that is, based on the measurement and evaluation of the financial axis, decisions can be made to change or constancy (Meziane and Plask, 2013, p. 248). Performance measures in this axis are represented by return on investment, rate of increase in revenues, economic value added, cost of products, profitability, cash flow, and is used to measure that financial ratios and different financial numbers, as well as some financial numbers may be important at some time such as cash flow at times Hardness, as for non-profit companies, the matter may differ, but in the end it must maintain its continuity in its activities by maintaining sufficient resources (Obaid, 2014, p. 26).
2. **Clients Dimension:** This dimension is concerned with achieving the highest degree of customer satisfaction, as the degree of satisfaction affects the percentage of obtaining new customers and the ability to maintain existing customers from the organization's market share, and through this dimension the organization can obtain the answer On how customers see it (Thabet, 2016, p. 24). This dimension is concerned with assessing the results of institutional performance from the clients' perspective and their satisfaction with the organization's dealings with them, and it raises a set of questions about: How do clients see us? Have we succeeded in providing better services than competitors? Do we expect them to continue dealing with the organization? This axis describes the ways in which value will be created for customers, how the customer demand will be satisfied with this value, and what the reason will make the customer ready to pay for it, and this dimension includes many basic measures such as: customer satisfaction, loyalty, retention of existing customers, and acquisition New clients, customer profitability, and market share in targeted marketing areas (Abdullah, 2015, p. 27).
3. **Internal Operations Dimension:** Internal operations constitute the cornerstone in the formation of the ability of administrative and competitive business organizations. In the framework of the internal operations dimension, the totality of these operations and their details are embodied in the ability and ability of the organization to perform, accomplish and achieve goals (Fadl, 2015, p. 44). However, it is assumed that internal processes are not perceived as technical and technological productive activities in addition to marketing activities, but rather more, and the internal operations dimension means that all vital internal activities and activities that distinguish the organization from other organizations through which the needs of clients, goals and objectives are met The owners (Al-Ghalibi and Idris, 2009, p. 501). This dimension focuses on the important internal operational factors and procedures that enable the organization to distinguish and consequently lead to achieving the desires of clients expected from it efficiently and effectively, and also to achieve distinct financial results satisfactory to shareholders, and also includes in this aspect inventions and innovations that lead to the introduction of new products and services that achieve satisfaction New and existing customers (Thabet, 2016, p. 27).
4. **Education and Growth Dimension:** This dimension is the fourth dimension in the balanced performance card, and it focuses on the internal capabilities and skills that must be developed to achieve the

organization's long-term goals (Obaid, 2014, p. 29). This dimension answers the question posed by Kaplan and Norton, which is how Can we continue to improve and create value? If the customer's standards and the internal process metrics are placed in the balanced performance card, then the most important goals that enable organizations to compete successfully through the growth and education dimension can be identified, and the institution's ability to innovate, improve, and educate directly affects the value of the organization, and through the institution's ability to Introducing a new product, or providing a new service, and creating value for customers that the institution can penetrate new markets and increase its revenues, and define the infrastructure that the institution must establish to create the basis for long-term growth and contribute to identifying ambitious goals that came from the other three dimensions (Abu Madi, 2015 , P. 154).

Balanced Scorecard in Nonprofits:

Non-profit organizations are increasingly using a balanced scorecard, and competition is increasing because of the increasing number of competitors for financiers (governments or institutions), so performance evaluation and accountability in these organizations has become a necessity in order to achieve efficiency and effectiveness in meeting the needs of beneficiaries, and the failure to use systems Measuring performance that depends on strategic performance to the inefficiency required to allocate financial and human resources to non-profit organizations (Al-Rafati, 2011, p. 69).

The balanced scorecard has been developed from the outset for private sector organizations or for-profit organizations, and later expanded to include public and non-profit organizations, and it has been clear from the performance reports of these organizations that they focus on financial measures such as budgets, financing, expenditures and ratios of operating expenses, in general the performance of these Organizations cannot be measured through financial indicators, their success must be measured through their effectiveness in providing benefits to stakeholders, developing a balanced performance card for these organizations helps them to identify non-financial and logical indicators that help them to evaluate their performance effectively (Kaplan, 2010, p. 23) .

Often the public sector organizations and non-profit organizations are in fact driven by their mission and must measure how to serve their audiences in an efficient and effective manner, and many of these organizations have a strategy and a message even before the emergence of a balanced scorecard, but only a few of them have systems to measure their performance to show if Its strategy was successful or unsuccessful. The purpose of the balanced scorecard in the public sector is to implement the goals of the organization and see it in practical form (Nabil and Ahmed, 2016, p. 589).

In order for the balanced scorecard to be effective in the environment of non-profit organizations, it is necessary to have agreement on the organization's mission and strategic goals and also on the way in which these goals will be reached, there are several steps for non-profit organizations to follow to include the balanced scorecard in its strategic plan (Hartnett & Matan, 2011, p. 8):

1. Clearly articulating the organization's mission and vision.
2. Translate the vision into achievable goals.
3. Link the organization's vision to individual performance by defining specific tasks for each person assigned to implement.
4. Setting goals and performance indicators to measure success.
5. Develop a method for interpreting the metrics and adjusting the organization's strategy from the reactions that emerged.

In order for non-profit organizations to deal with the balanced scorecard, they need to make adjustments to them, as it is difficult for them to deal with them primarily. As mentioned earlier, the financial dimension is not the primary goal of such organizations (Kaplan & Norton, 2001, p. 98), so Kaplan He believes that the financial dimension in these organizations is difficult to place at the forefront of the balanced scorecard, instead it can place its message at the beginning of the card, and also proposes to expand the definition of who the customer is serving the organization (Watson & Fisher, 2008, p. 70).

In the context of adapting the dimensions of the balanced scorecard to fit the business incubator environment, a study (Messeghem et al., 2017) applied to non-profit business incubators believes that the four dimensions of the balanced scorecard can be structured as follows:

1. Local Development Performance:

This dimension is derived from the financial dimension as this dimension aims to assess the extent of the incubator's ability to achieve the goals of investors and financiers with the aim of influencing the local environment, considering that the incubator depends mainly on external financing, and the indicators that fall under this dimension such as the number of companies that were established within the incubator, The number of jobs created by these companies, the rate of continuity and resilience of these companies after they graduated from the incubator, and also the growth in their sales volume.

2. Incubatee Satisfaction:

"entrepreneurs" is derived from the client, considering that entrepreneurs are the incubator's clients, this dimension aims to evaluate the relationship between the incubator and the beneficiaries of entrepreneurs, as they

are the primary evaluators of the incubator's services, but in spite of this must take into account the evaluation of owners. The other interest is essentially for the incubator, two types of clients are entrepreneurs and funders of the incubator's services, and the performance of the incubator depends on its ability to satisfy them. Because of the dependence on the viewpoint of one of the parties, and in view of the characteristics of the balanced scorecard, the expectations of the financiers were included within the financial dimension, which was renamed the societal development dimension. As for the entrepreneurs, their point of view is evaluated within this dimension that was renamed as the entrepreneur dimension, and most performance indicators in This dimension includes an assessment of the extent of entrepreneurs' satisfaction with the incubator, and to what extent the services provided by the incubator are appropriate to the needs of entrepreneurs.

3. Incubation Processes:

It is derived from the internal processes dimension, and it is concerned with measuring the effectiveness of all operations related to incubation operations in the incubator, this dimension is concerned with the basic competencies of the incubation, and the most important two processes in the incubator are improving the opportunities for entrepreneurs to access business and consulting services, i.e. increasing their ability to network and the second process is the transfer of knowledge Management for Entrepreneurs.

Improving the ability of entrepreneurs to network is very important, as it is the means by which he can obtain the resources he needs in order to ensure its continuity and success, and also this feature enables them to seek external experts in the event they need technical advice, find partners or exchange experiences with other entrepreneurs, while transferring knowledge. It is another major service provided by the incubator for entrepreneurs. This service aims to improve their administrative capabilities and competencies. In order for the incubator to provide these services efficiently and effectively, they need to have the necessary competencies and skills to ensure the success and achievement of the goals of this process. Therefore, you need to employ highly qualified employees and have experience in the local environment.

4. Learning:

It is derived from the learning and growth dimension, and this dimension is concerned with assessing the degree of learning and innovation of the incubator, through which efforts to improve incubator practices and improve the efficiency and professionalism of the staff in it are evaluated, in other words it is not sufficient to employ highly qualified employees where their skills must constantly be improved, for incubators that It is concerned with organizational learning that is best able to constantly improve its competencies in a way that guarantees its long-term viability and success.

Business Incubators in Palestine:

The Palestinian experience in setting up and developing business incubators is the same as the recent Arab experience, and Palestinian incubators have been established mostly to achieve development goals which are contributing to the revival and development of the local economy, the promotion of technology transfer, encouraging the establishment of small and new businesses for young entrepreneurs, and contributing to reducing unemployment rates by creating New job opportunities for unemployed young people and university graduates, the Palestinian experience in business incubators was launched in 2004 in the West Bank with the creation of the Palestinian Information Technology Incubator "Picti" and was followed by the establishment of the Business and Technology Incubator at the Islamic University of Gaza in 2006 (Al-Shukri, 2012: 7).

All Palestinian business incubators have been established with funding from the World Bank and the European Union, either through the Info Dev program such as the Palestinian Incubator Incubator and the Business and Technology Incubator at the Islamic University, or through the QIF Program such as the Incubator of An-Najah University and the Palestine Polytechnic University Incubator. The majority of the incubator's activities were limited to institutions Domestic and international Microsoft, Intel Google, USAID, PALTRADE, SPARK (Al-Shukri, 2012: 9).

Methodology and Procedures:

Study Methodology

The study methodology and procedures are considered a main axis through which the applied side of the study is accomplished, and through it the data required to conduct the statistical analysis to arrive at the results that are interpreted in light of the study literature related to the subject of the study, and thus achieve the goals that it seeks to achieve.

Study Approach:

In order to achieve the goals of the study, the researchers used the descriptive analytical approach through which it tries to describe the phenomenon under study, and to analyze its data, the relationship between its components and the opinions presented about it and the processes it includes and the effects that it causes.

The researchers used two primary sources of information:

1. **Secondary Sources:** Where the researchers moved in treating the theoretical framework of the study to secondary data sources, which are represented in the relevant Arab and foreign books and references,

periodicals, articles and reports, and previous research and studies that dealt with the subject of study, research and reading in various internet sites.

2. **Primary Sources:** To address the analytical aspects of the subject of the study, the researchers resorted to collecting primary data through the questionnaire as a study tool, specially designed for this purpose.

Third- Study Community And Sample: The study community is defined as all the vocabulary of the phenomenon that the researcher studies, and based on the study problem and its goals, the target community consists of all employees working in business incubators in Gaza Strip and incubators experts and consultants, where the total number reached "62", according to the data that Researchers collected from incubators. The comprehensive "survey" survey method was used for all members of the study community, as 55 questionnaires were returned, 88.70%.

Fourth- Study Tool: A questionnaire has been prepared on "Performance Improvement and Its Impact on the Application of the Balanced Scorecard in Business Incubators", as it consists of three main sections:

The First Section: It is the personal data of the respondents (gender, age, educational qualification, nature of work in the incubator, years of work experience).

The Second Section: It is about improving the performance of the incubator, and it consists of (12) items.

The Third Section: It is the dimensions of the balanced scorecard, and it consists of 36 paragraphs, divided into 4 areas:

First: societal development, and it consists of (10) paragraphs.

Second: Entrepreneur, and it consists of (9) items.

Third: business incubation operations, and it consists of (9) paragraphs.

Fourth: Learning, and it consists of (8) paragraphs.

A five-Likert scale was used to measure respondents' responses to questionnaire items according to the following table:

Table 2: Five-way Likert scale

The Response	Strongly Disagree	Not Agree	Neutral	Agree	Strongly Agree
Class	1	2	3	4	5

Validity of the Questionnaire:

The truthfulness of the questionnaire means "that the questionnaire measures what was set for its measurement" (Al-Jarjawi, 2010), as well as honestly "the questionnaire includes all the elements that must be included in the analysis on the one hand, and the clarity of its paragraphs and their vocabulary on the other hand, so that they are understood For everyone who uses it "(Obaidat et al., 2001, P). The validity of the questionnaire was confirmed in two ways.

The First Way: Believe The Opinions Of The Arbitrators "Apparent Honesty":

The arbitrators 'sincerity means, "that the researcher selects a number of arbitrators who specialize in the field of the phenomenon or problem under study" (Al-Jarjawi, 2010, P: 107) where the questionnaire was presented to a group of arbitrators, and the researchers responded to the arbitrators' opinions and took the necessary Delete and amend in light of the submitted proposals, and thus the questionnaire was finalized.

The Second Method: Validate The Scale:

1. Internal Validity

The internal consistency sincerely means the consistency of each of the questionnaire paragraphs with the field to which this paragraph belongs, and the researchers have calculated the internal consistency of the questionnaire by calculating the correlation coefficients between each of the paragraphs of the questionnaire fields and the total degree of the same field.

Results of the internal consistency of the "balanced scorecard" dimensions

Table 3: Truthfulness coefficients for each paragraph with the total score for its domain

Improve The Performance			Balanced Scorecard Dimensions											
			Community Development			Entrepreneurial Dimension			Business Incubation			Learning Dimension		
Parag. N.	Honesty level	Sig. level	Parag. N.	Honesty level	Sig. level	Parag. N.	Honesty level	Sig. level	Parag. N.	Honesty level	Sig. level	Parag. N.	Honesty level	Sig. level
1	.656	0.05	1	.573	0.01	1	.707	0.01	1	.792	0.01	1	.694	0.01
2	.573	0.01	2	.708	0.01	2	.754	0.01	2	.610	0.01	2	.880	0.05
3	.840	0.01	3	.599	0.01	3	.712	0.01	3	.796	0.01	3	.757	0.05
4	.720	0.01	4	.712	0.01	4	.546	0.01	4	.804	0.01	4	.749	0.01
5	.655	0.01	5	.591	0.05	5	.823	0.01	5	.695	0.05	5	.784	0.01
6	.535	0.05	6	.746	0.01	6	.783	0.01	6	.717	0.01	6	.697	0.01

7	.654	0.01	7	.644	0.01	7	.857	0.01	7	.752	0.01	7	.842	0.01
8	.778	0.01	8	.623	0.01	8	.785	0.05	8	.770	0.01	8	.829	0.01
9	.774	0.05	9	.821	0.01	9	.723	0.01	9	.782	0.01			
10	.751	0.01	10	.434	0.01									
11	.709	0.01												
12	.812	0.01												

The previous table shows the correlation coefficients between each of the paragraphs of the scale fields and the overall degree of the field, which shows that the correlation coefficients shown are a function at the significance level of $\alpha \leq 0.05$ and thus the field is considered true to what was set for its measurement.

The previous table shows the correlation coefficients between each of the paragraphs of the scale fields and the overall degree of the field, which shows that the correlation coefficients shown are a function at the significance level of $\alpha \leq 0.05$ and thus the field is considered true to what was set for its measurement.

2. Structure Validity

Structural honesty is one of the tools of sincerity of the tool, which measures the extent to which the objectives that the tool wants to reach, and shows the extent to which each field of study relates to the overall degree of questionnaire paragraphs.

Table 4: Correlation coefficient between the score of each field of the questionnaire and the overall degree of resolution

The Field	Pearson Correlation Coefficient	Probability Value (Sig.)
Improve incubator performance.	.920	*0.000
Community development.	.838	*0.000
Entrepreneur.	.925	*0.000
Business incubation processes.	.941	*0.000
Learning.	.931	*0.000
Dimensions of the balanced scorecard.	.989	*0.000

*Correlation D statistically at the significance level $\alpha \leq 0.05$.

The tabular t is at a free degree (53) and the level of significance 0.01 is 0.354

Tabular R at freedom degree (53) and moral level 0.05 equals 0.273

The above table shows that all correlation coefficients in all areas of the questionnaire are statistically significant at the level of significance $\alpha \leq 0.05$ and thus all the areas of the questionnaire are considered true to what was set to measure it.

Seventh: Reliability

The stability of the questionnaire is intended to give the questionnaire the same results if it is re-applied several times in a row, and it is also intended to what degree the scale gives close readings each time it is used, or what is the degree of its consistency, consistency, and continuity when its use is repeated at different times (Al-Jarjawi, 2010, P: 97).

The researchers verified the stability of the study resolution through the Cronbach's Alpha Coefficient, and the results were as shown in Table (14).

Table 5: The Alpha Cronbach coefficient for measuring resolution stability

The Field	The Number Of Paragraphs	Alpha Cronbach Coefficient
Improve incubator performance.	12	0.905
Community development.	10	0.846
Entrepreneur.	9	0.903
Business incubation processes.	9	0.895
Learning.	8	0.905
Dimensions of the balanced scorecard.	36	0.963
All paragraphs of the questionnaire	48	0.971

It is clear from the results shown in the previous table that the value of the Alpha Cronbach coefficient is high for each field, ranging between (0.846,0.963), while all paragraphs of the questionnaire reached (0.971), and this means that stability is high and statistically significant.

Thus, the researchers have confirmed the validity and consistency of the study's questionnaire, which makes it fully confident in the validity of the questionnaire and its validity to analyze the results, answer questions of the study and test its hypotheses.

Data analysis, study hypotheses, and discussion

It includes an offer to analyze data and test the hypotheses of the study, by answering the study questions and reviewing the most prominent results of the questionnaire, which was reached through the analysis of its paragraphs, and to find the personal data of the respondents, so the statistical treatments of the data collected from the study questionnaire were used, as the packages program was used. Statistical for Social Studies (SPSS) to obtain the results of the study that was presented and analyzed.

Second: Statistical description of the study sample according to personal data

The following is a presentation of the characteristics of the study sample according to personal data

Table 6: Distribution of the study sample according to demographic variables

Personal Data		Count	Percentage%
Gender	Male	43	78.2
	Female	12	21.8
Total		55	100.0
Age Group	Less 25 years old	9	16.4
	From 25 to 34 years old	27	49.1
	From 35 to 45 years old	13	23.6
	Over 45 years old	6	10.9
Total		55	100.0
Educational Qualification	Diploma	1	1.8
	BA	21	38.2
	Postgraduate	33	60.0
Total		55	100.0
The nature of work in the incubator	Administrative / employee in the incubator	26	47.3
	Consultant / business development expert	29	52.7
Total		55	100.0
Years of work experience	Less than 3 years	10	18.2
	From 3 to 6 years	21	38.2
	From 7 to 10 years	12	21.8
	More than 10 years	12	21.8
Total		55	100.0

It is clear from the previous table that most of the study sample is male (78.2%), while females constitute only 21.8%, and these differences between the numbers of males and females are due to the prevailing cultural concepts in Palestinian society about women's work, in light of high unemployment, priority is usually given to males To have access to employment. It is also clear that the largest proportion was for the age group from 25 to 34 years and its percentage (49.1%), which is almost half of the sample, followed by the age group from 35 to 45 years and its percentage (23.6%), while the age group under 25 years of age reached (16.4) %, And researchers attribute this to the fact that incubators are looking for those who have practical experience, as this applies mostly to age groups older than 25, while the age group is less than 25, most of them are new graduates who lack practical experience, so they are less fortunate to work in the incubators. Age over 45 years, most of them may prefer to work in jobs that provide more job stability.

It is also clear that more than half of the sample are holders of higher degrees with a rate of (60%), and researchers attribute the majority ownership of a "postgraduate" educational qualification that almost half of the sample members are business experts and consultants who also work as lecturers in colleges and universities. It is also clear from the previous table that 47.3% of the study sample is the nature of their work in the incubator as an administrative / employee in the incubator, while 52.7% is the nature of their work as a consultant / business development expert. This percentage is representative of the study community, where consultants and business development experts represent 56.5% of the study population and their percentage is greater than incubator employees, where they represent 43.5% of the community. This result reflects the reality of work and

employment in business incubators, as the number of entrepreneurial projects is increasing, which requires Hire experts and guides more.

It is also clear that 18.2% of the study sample have years of work experience less than 3 years, 38.2% of work experience years range from 3 to 6 years, while 21.8% of work experience years range from 7 to 10 years and more than 10 years, meaning that approximately 81.8% have practical experience for a period ranging from 3 years or more, as this indicates the interest of incubators to attract those who have practical experience of not less than three years in the labor market, and this is a positive indication that the incubator is interested in attracting those with competence and experience, which reflects positively on The services provided by the incubator for entrepreneurs.

Third- The Criterion Adopted In the Study:

To determine the criterion adopted in the study, the length of the cells was determined in the Likert pentatonic scale by calculating the range between the scale grades (5-1 = 4) and then dividing it by the largest value in the scale to obtain the length of the cell i.e. (4/5 = 0.80) and then This value was added to the lowest value in the scale (the beginning of the scale and it is the correct one) to determine the upper limit of this cell (Ozen et al., 2012), and so the length of the cells became as shown in the following table:

Table 7: the criterion approved in the study

SMA	Relative weight	Degree of approval
From 1- 1.79	From 20% - 35.99%	Very weak
From 1.80- 2.59	From 36% - 51.99%	Weak
From 3.39 - 2.60	From 52% - 67.99	Medium
From 3.40- 4.19	From 68% - 83.99%	Large
From 4.20 - 5	From 84% - 100%	Very Large

To explain the results of the study and to judge the level of response, the researchers relied on the arrangement of arithmetic averages at the level of the questionnaire and the level of paragraphs in each field, and the researchers determined the degree of approval according to the criterion approved for the study.

Questionair paragraphs analysis:

First: Analyzing the paragraphs of "improving incubator performance".

The mean, standard deviation, relative weight, rank, and t-test value were used to find the degree of approval. The results are shown in the following table.

Table 8: Arithmetic mean, standard deviation, relative weight, rank, and t-test value for each item in the "Improving Incubator Performance" field

#	Paragraphs	SMA	Standard Deviation	Relative Weight	Degree Of Approval	Test Value	Probability Value	Ranking
1.	The incubator has a specific vision for the future and seeks to achieve it	4.15	0.81	82.96	Large	10.41	0.000	3
2.	The incubator can achieve its goals through its available resources	3.67	0.97	73.33	Large	5.04	0.000	11
3.	The incubator achieves stakeholder goals efficiently and effectively	3.78	0.92	75.56	Large	6.18	0.000	10
4.	The incubator has a clear organizational structure	4.09	0.81	81.85	Large	9.95	0.000	5
5.	Responsibilities are defined and the roles are distributed fairly to the employees	3.87	0.83	77.41	Large	7.75	0.000	9
6.	The incubator receives honors and awards for her support of entrepreneurship	3.91	0.80	78.18	Large	8.43	0.000	8
7.	There is a steady increase in the satisfaction of entrepreneurs and other stakeholders with the services provided by the	3.65	0.78	72.96	Large	6.10	0.000	12

#	Paragraphs	SMA	Standard Deviation	Relative Weight	Degree Of Approval	Test Value	Probability Value	Ranking
	incubator.							
8.	The incubator takes seriously the complaints of the entrepreneurs and finds suitable solutions for them	4.07	0.72	81.45	Large	11.11	0.000	7
9.	The incubator has diverse contacts and relationships with local and international professional networks and organizations	4.31	0.72	86.18	Very Large	13.54	0.000	2
10	The incubator is diversifying the sources of funding to ensure the sustainability of the incubator's work	4.15	0.94	82.96	Large	8.98	0.000	3
11	The incubator allows entrepreneurs, employees and other stakeholders to obtain relevant data and information in a timely manner	4.07	0.87	81.48	Large	9.12	0.000	6
12	There is a continuous improvement in incubator performance	4.35	0.73	86.91	Very Large	13.75	0.000	1
All paragraphs of the field together		4.01	0.58	80.12	Large	12.97	0.000	

The value of the tabular t at freedom (54) and the level of significance 0.05 equals 1.67.

The value of the tabular t at freedom (54) and the level of significance 0.01 is equal to 2.39.

From the previous table, the following can be drawn:

The arithmetic mean for the twelfth paragraph "There is a continuous improvement in the performance of the incubator" equals 4.35 (total score of 5), meaning that the relative weight is 86.91%, and this means that there is great agreement by the members of the sample on this paragraph, which indicates that the incubator benefits from its experiences. The former is constantly improving its performance.

The mean of the seventh paragraph "a steady increase in the satisfaction of entrepreneurs and other stakeholders on the services provided by the incubator" is equal to 3.65, meaning that the relative weight of 72.96%, and this means that there is great approval by the sample members on this paragraph, attributing the researchers to the paragraph's ranking. Finally, incubators may need to review their mechanism for monitoring and assessing progress in achieving stakeholder expectations.

In general, it can be said that the mean of the "improving incubator performance" is equal to 4.01, that is, the relative weight is 80.12%, and this means that there is agreement by the individuals of the sample on the paragraphs of this field.

This indicates that incubators are constantly working to enhance their role in supporting entrepreneurship and increasing the value of their services provided to entrepreneurs, and this is consistent with a study (Barhoum, 2014) which indicated that the success rate of projects increases with an increase in the percentage of services provided to them by the business incubator, and with a study (Al-Nakhala, 2015), which concluded that technological incubators are an essential engine in supporting and developing small projects and that they have a prominent role in supporting scientific research, creativity and administrative and technical guidance for small projects, and they also agreed with the study (Al-Khair, 2015) which reached the important role of business incubators in contributing to the support and promotion of small and medium enterprises, as well as with a study (M'Chirgui, 2012) that indicated that business incubators need to constantly increase their professional competence, and with a study (Struwog & Meru, 2011) that demonstrated the importance of improving incubator performance which in turn affects its services as provided to incubated companies.

Second: Analyzing the paragraphs of the "balanced scorecard dimensions"

1. Analysis of the paragraphs of the field of "community development dimension"

The mean, standard deviation, relative weight, rank, and t-test value were used to find the degree of approval. The results are shown in the following table:

Table 9: Arithmetic mean, standard deviation, relative weight, rank, and t-test value for each item in the "community development dimension" field

#	Paragraphs	SMA	Standard Deviation	Relative Weight	Degree Of Approval	Test Value	Probability Value	Ranking
1.	By supporting the startups, the business incubator contributes to developing the local economy	4.24	0.67	84.73	Very Large	13.77	0.000	4
2.	The incubator contributes to creating new jobs and tackling part of the existing unemployment	4.15	0.62	82.91	large	13.68	0.000	5
3.	The companies that have taken advantage of the incubator create new jobs annually	3.56	0.74	71.27	large	5.65	0.000	7
4.	Most of the companies that benefit from the incubator will continue to work for at least three years after the end of incubation	2.98	0.76	59.63	Medium	-0.18	0.430	10
5.	Most of the companies that benefited from the incubator have good revenues	3.02	0.78	60.36	Medium	0.17	0.432	9
6.	The revenues of the companies that benefited from the incubator increase annually	3.40	0.83	68.00	large	3.57	0.000	8
7.	The incubator works to spread the culture of entrepreneurship among young people	4.62	0.59	92.36	Very Large	20.24	0.000	1
8.	The incubator is becoming more popular with entrepreneurs	4.48	0.57	89.63	Very Large	18.96	0.000	3
9.	The incubator manages the balance of its projects efficiently and effectively	4.07	0.84	81.45	large	9.52	0.000	6
10	The incubator seeks to contract with various funding bodies to ensure continued support for entrepreneurs	4.57	0.69	91.48	Very Large	16.77	0.000	2
All paragraphs of the field together		3.91	0.46	78.18	large	14.64	0.000	

The value of the tabular t at freedom (54) and the level of significance 0.05 equals 1.67.

The value of the tabular t at freedom (54) and the level of significance 0.01 is equal to 2.39.

From the previous table, the following can be drawn:

- The seventh paragraph "The incubator is working to spread the culture of entrepreneurship among young people" got the first rank with a relative weight of 92.36%, and this means that there is very great approval by the sample members on this paragraph, and this confirms that the incubator seeks to promote the concept of entrepreneurship in society and this It is considered one of the primary objectives of the incubator, and what confirms the incubator's interest in promoting entrepreneurial thought in society is that the eighth paragraph "Increasing demand for the incubator by entrepreneurs" has gained a relative weight of 89.63%. Entrepreneurial thought in society and encouraging young people to start their entrepreneurial projects.

- The fourth paragraph, "Most of the companies benefiting from the incubator continue to work for at least three years after the end of incubation," the last rank with a relative weight of 59.63%, and this means that there is medium approval by the sample members on this paragraph, and the researchers attribute this paragraph to medium approval. A large percentage of the incubated projects cannot continue after the end of incubation, and researchers have confirmed this by interviewing the incubators, where they all reported that almost half of the incubated projects are successful and can continue in the labor market, and researchers attribute the reasons for not continuing these projects after the end of Incubation for several reasons, including the deteriorating economic and political conditions that the Gaza Strip is going through, especially in the last two years, which has constituted an obstacle to the ability of these projects to continue, in addition to that there may be reasons that may relate to the capabilities of the entrepreneurs themselves, their perseverance, and their belief in their idea and orientations. On her or their preoccupation with other jobs.

This is consistent with a study (Al-Safadi, 2015) that indicated that only 25% of incubated ideas have evolved into startups that provide services in a commercial manner and make profits, and with a study (Abu Hashhash, 2016) within the study conducted with a research institute. Palestinian Economic Policies (MAS) "Surveying Employment Initiatives and Youth Entrepreneurial Institutions" The incubators reported that the success rate of projects ranges between 40-50%, that is, about half succeed, and on the reasons for the failure of these projects, it was reported that there are reasons related to the entrepreneur, his seriousness and his ability to persevere, on the one hand. Another, the incubation system in Palestine stops providing support at a certain stage, this is accompanied by the absence of other bodies that adopt them this stage, and also investors do not prefer to invest in companies that have just graduated from incubation.

In general, the "Community Development" field obtained an arithmetic average of 3.91 (total score of 5), meaning that the relative weight of 78.18%, and this means that there is great agreement by the individuals of the sample on the paragraphs of this field.

This indicates that there is agreement that business incubators work as a tool for long-term development. The results show that incubators seek to graduate successful institutions that are able to be autonomous and financially and thus this contributes to raising the standard of living and reducing unemployment rates among graduates by increasing the number of successful companies. Which in turn encourages young people to start their own businesses and develop innovative products that enhance the local industry.

These results are consistent with the studies of (Al-Nakhala, 2015), (Barhoum, 2014), (Al-Qawasmeh, 2010), where their results indicated that business incubators are considered a key driver in the support and development of emerging small projects, which in turn contributes to creating Employment opportunities and reducing unemployment, also consistent with a study (M'Chirgui, 2012) in that business incubators are an integral part of the system of innovation and creativity in the region, and also consistent with the studies of Messeghem et al., (2017), (Wang et al. (BAKKALI et al., 2014), (Vanderstraeten et al., 2012), (Hemati & Mardani, 2012) believe that contributing to economic and social development is one of the primary goals of the incubator.

2. Analyzing the paragraphs of the "Entrepreneur Dimension" field.

The mean, standard deviation, relative weight, rank, and t-test value were used to find the degree of approval. The results are shown in the following table:

Table 10: Arithmetic mean, standard deviation, relative weight, rank, and t-test value for each item in the "Entrepreneurial Dimension" field.

#	Paragraphs	SMA	Standard Deviation	Relative Weight	Degree Of Approval	Test Value	Probability Value	Ranking
1.	The incubator seeks to provide a variety of services to suit the needs of entrepreneurs	4.38	0.65	87.64	Very Large	15.71	0.000	1
2.	The incubator conducts a study of the needs of the incubated companies in order to provide them with the appropriate service	4.05	0.80	81.09	Large	9.74	0.000	5
3.	The incubator gives flexibility to entrepreneurs to amend some incubation measures	3.93	0.72	78.52	Large	9.41	0.000	6
4.	There is an official documented agreement between the incubator and	4.35	0.75	86.91	Very Large	13.29	0.000	2

#	Paragraphs	SMA	Standard Deviation	Relative Weight	Degree Of Approval	Test Value	Probability Value	Ranking
	the entrepreneur regarding the services that will be provided to him							
5.	The incubator works periodically to measure the satisfaction of entrepreneurs with the services provided to them	3.74	0.94	74.81	Large	5.82	0.000	8
6.	The incubator is constantly improving its services to fulfill the expectations of entrepreneurs.	4.20	0.73	84.00	Very Large	12.19	0.000	3
7.	The incubator facilitates the access of incubated companies to professional networks and organizations	4.16	0.86	83.27	Large	10.09	0.000	4
8.	The incubator maintains an ongoing relationship and communication with graduates from the incubator	3.92	0.85	78.49	Large	7.90	0.000	7
9.	The incubator has a mechanism for collecting data from the graduating companies to monitor their performance	3.54	0.88	70.74	Large	4.46	0.000	9
All paragraphs of the field together		4.03	0.59	80.66	Agree	12.90	0.000	

The value of the tabular t at freedom (54) and the level of significance 0.05 equals 1.67.

The value of the tabular t at freedom (54) and the level of significance 0.01 is equal to 2.39.

From the previous table, the following can be drawn:

- The first paragraph "The incubator seeks to provide various services commensurate with the needs of entrepreneurs," got the first rank with an average score of 4.38 (total score of 5), that is, the relative weight is 87.64%, and this means that there is a very large approval by the sample members on this Paragraph, and this confirms that incubators are keen to provide a variety of services in a way that suits the needs of entrepreneurs, whether they are administrative, consulting and training services in addition to financial support, which ultimately is in the interest of the incubated company.
- In the last rank, the ninth paragraph came, "The incubator has a mechanism for collecting data from graduating companies to follow up their performance" with an average of 3.54, meaning that the relative weight is 70.74%. This means that there is great agreement by the sample members on this paragraph, and the researchers attribute the paragraph to obtaining the last rank, that the mechanism used needs to be improved. Through the researchers' communication with the incubators to inquire at this point, it has been reported that the incubator door is open to those who wish to take specific advice or guidance and that there is communication with some of the graduated projects except that there is no specific system to track their performance, and this Consistent with the study (Barhoum, 2014), where it indicated that the incubator did not break the link between her and small projects after graduating from the incubator, but rather sought to provide a low level of services based on her ability and energy, and also with a study (Al-Qawasmeh, 2010) which indicated that Providing services during the incubation period was much better than the period after incubation.
- In general, the field of "after entrepreneurs" obtained an arithmetic average of 4.03, meaning that the relative weight is 80.66%, and this means that there is great agreement by the individuals of the sample on the paragraphs of this field.

These results confirm that incubators seek to provide the best services to their clients "entrepreneurs" in a manner that suits their needs and that achieving their satisfaction is a top priority, and it should be noted that this high approval gives an impression that there is a high conviction by the study sample that the entrepreneurs are

satisfied with the level of services Provided by business incubators and it suits their needs, but this opinion is limited to the viewpoint of workers and experts, and therefore can not be relied upon absolutely without verifying the opinion of entrepreneurs themselves, and they can have different opinions, where by interviewing researchers with a group of entrepreneurs who They benefited from the incubator, some of them indicated that the services provided by the incubator are not up to their expectations and that the incubators' experience in providing consultations in some technical aspects is not at the required level.

- These results differed with the results of both the study (Al-Nakhala, 2015) and (Barhoum, 2014), where both studies indicated that the level of providing all services during and after graduation from the incubator was low, and both studies attributed this to the fact that the incubator is still characterized by modernity and that there is weakness In the availability of a specialized administrative staff, and that the focus is on a certain type of services versus other necessary, and also differed with the study (Al-Qawasmeh, 2010) which indicated that the provision of services by incubators was low and did not support projects significantly.

As for the studies of (Messeghem et al., 2017), (Wang et al., 2014), (BAKKALI et al., 2014), (Vanderstraeten et al., 2012), (Hemati & Mardani, 2012). Study with her is the importance of providing services that suit the needs of entrepreneurs, and that achieving their satisfaction is a major goal that the incubator must strive to achieve, and the study also agreed with the studies of (Zebda and Abu Eida, 2016), and (Al-Farra et al., 2016), , In which the balanced scorecard was applied to different organizations, the results of which indicated that all the institutions that targeted it are striving to achieve the satisfaction of their customers, while the study of (Al-Mobaideen et al., 2016) and the study (Helles and Obaid, 2016) happened the clients. They have an intermediate level which means that the interest of the targeted institutions in these studies with their clients was moderate.

3. Analyzing the paragraphs of the "business incubation dimension" field.

The mean, standard deviation, relative weight, rank, and t-test value were used to find the degree of approval. The results are shown in the following table:

Table 11: Arithmetic mean, standard deviation, relative weight, rank, and t-test value for each item of the "business incubation dimension" field

#	Paragraphs	SMA	Standard Deviation	Relative Weight	Degree Of Approval	Test Value	Probability Value	Ranking
1.	The incubator has good experience with the legal procedures related to setting up companies	4.09	0.91	81.82	Large	8.91	0.000	7
2.	The incubator sets precise and precise criteria for selecting and sorting advanced pilot projects	4.44	0.57	88.73	Very Large	18.70	0.000	2
3.	The incubator provides consulting and training services to suit the needs of every incubated company	4.27	0.68	85.45	Very Large	13.90	0.000	4
4.	The incubator works to link incubated projects with local and regional investors	4.05	0.87	81.09	Large	8.99	0.000	8
5.	The incubator provides the appropriate financial support for the incubated projects	4.04	0.84	80.73	Large	9.17	0.000	9
6.	The incubator respects the trust and confidentiality of all incubated companies	4.52	0.61	90.37	Very Large	18.41	0.000	1
7.	The incubator documents the experiences of the incubated companies	4.26	0.71	85.19	Very Large	13.12	0.000	5
8.	The incubator continuously develops its incubations	4.40	0.71	88.00	Very Large	14.63	0.000	3
9.	The incubator periodically evaluates business incubation	4.13	0.87	82.59	Large	9.54	0.000	6

#	Paragraphs	SMA	Standard Deviation	Relative Weight	Degree Of Approval	Test Value	Probability Value	Ranking
	All paragraphs of the field together	4.24	0.56	84.89	Very Large	16.38	0.000	

The value of the tabular t at freedom (54) and the level of significance 0.05 equals 1.67.

The value of the tabular t at freedom (54) and the level of significance 0.01 is equal to 2.39.

From the previous table, the following can be drawn:

- The sixth paragraph "The incubator respects the trust and confidentiality of all incubated companies" on the first rank with an average score of 4.52 (total score of 5), meaning that the relative weight is 90.37%, and this means that there is a very large agreement by the sample members on this paragraph, and this is evidence. However, incubators work to provide a protected environment for incubated companies and to protect the intellectual property of these companies, as part of the incubator's tasks is to provide legal services to incubated companies, whether those related to the establishment and registration of companies or related to intellectual property protection, and the importance of that in helping the incubated companies in developing markets for their products is hidden. .
- The fifth paragraph, "The incubator works to provide appropriate financial support for the incubated projects", got the last rank with an average score of 4.04, meaning that the relative weight is 80.73%. This means that there is great approval by the sample members on this paragraph, and the researchers attribute the paragraph to the last rank. Due to the difficulties incubators face in obtaining financing, which constitutes an obstacle in providing adequate support for the incubated projects, the incubators also depend in their funding of the incubated projects on the unified financing policy for all projects - that is, the value of financing for all of the same regardless of their different needs, so the value of the financing may suffice. One project, for the same value, is not sufficient for another project.
- In general, it can be said that the mean of the "business incubation dimension" field is 4.24, that is, the relative weight of 84.89%, and this means that there is a very large agreement by the individuals of the sample on the paragraphs of this field.

From this it can be concluded that incubators pay great attention to incubation processes - this dimension, which is derived from the internal processes dimension, measures the incubator's ability to conduct incubation processes by imparting knowledge to incubated companies and improving their ability to network, and researchers attribute this high approval that incubators are familiar with. That the basis for the incubator's success starts from the efficiency and effectiveness of incubation processes and this is consistent with what was mentioned in the study (Messeghem et al., 2017) that the efficiency and effectiveness of incubation processes is the key to success of incubation, and also with (Wang et al., 2014) study that interest in internal processes affects the success of incubated companies, and with a study (Struwung & Meru, 2011) that the factors of the internal environment, including the management method used, affect the performance of business incubators, and in general most of the studies that have been applied in different environments agree on the importance of interest in internal operations, including the study (Zebda and Abu Eida, 2016) which was applied to banks in Palestine, and a study (Al-Farra et al., 2016) that applied to public sector institutions in Gaza Strip.

4. Analysis of paragraphs of the field of "learning dimension"

The mean, standard deviation, relative weight, rank, and t-test value were used to find the degree of approval.

The results are shown in the following table:

Table 12: Arithmetic mean, standard deviation, relative weight, order, and t-test value for each of the 'learning dimension' paragraphs

#	Paragraphs	SMA	Standard Deviation	Relative Weight	Degree Of Approval	Test Value	Probability Value	Ranking
1.	The incubator seeks to obtain the best employees through clear and defined criteria and procedures	4.09	0.81	81.85	Large	9.95	0.000	6
2.	The incubator seeks to hire mentors, trainers and consultants who have the best qualifications and experience	4.44	0.71	88.73	Very Large	14.92	0.000	1

#	Paragraphs	SMA	Standard Deviation	Relative Weight	Degree Of Approval	Test Value	Probability Value	Ranking
3.	The mentors and trainers have sufficient practical experience in the areas that the entrepreneur needs	4.09	0.84	81.82	Large	9.58	0.000	7
4.	The incubator staff has various skills in the areas of business planning, management, marketing and accounting	4.24	0.75	84.81	Very Large	12.14	0.000	3
5.	The incubator provides training programs for its employees to build their capabilities and raise their scientific and practical competence	3.52	0.99	70.37	Large	3.87	0.000	8
6.	The incubator staff makes an extra effort to serve the entrepreneurs	4.33	0.72	86.55	Very Large	13.64	0.000	2
7.	The incubator is constantly working to improve the quality of services provided to entrepreneurs in order to ensure excellence and achieve the required goals	4.20	0.76	84.00	Very Large	11.78	0.000	4
8.	The incubator works to study global best practices in managing business incubators and making use of them in incubator management	4.11	0.88	82.22	Large	9.25	0.000	5
All paragraphs of the field together		4.13	0.63	82.50	Large	13.32	0.000	

The value of the tabular t at freedom (54) and the level of significance 0.05 equals 1.67.

The value of the tabular t at freedom (54) and the level of significance 0.01 is equal to 2.39.

From the previous table, the following can be drawn:

- The second paragraph, "The incubator seeks to contract with mentors, trainers and consultants who have the best qualifications and experience", ranked first with an average of 4.44 (total score of 5), meaning that the relative weight is 88.73%, which means that there is strong approval by the sample members on This paragraph, and researchers attribute this high approval to that business incubators are keen to attract the best talents because of its direct impact on activating creativity and innovation in the incubator.
- The fifth paragraph, "The incubator provides training programs for its employees to build their capabilities and raise their scientific and practical competence", ranked last with an average of 3.52, meaning that the relative weight is 70.37%. This means that there is approval by the sample members on this paragraph, attributing the researchers to the paragraph's obtaining the rank the latter has indicated that there may be a need to provide more effective training programs for employees to improve their skills. Through the researchers' communication with incubators, it became clear to them that there is no specific training plan or training programs to develop employee skills and that this mainly depends on the existence of funding, and this is consistent with what it has reached. A study (Barhoum, 2014) whose study community was the incubated and graduated projects. A paragraph "Provided the business incubator provided an efficient and effective cadre that responds to your inquiries about what your project needs" on a relative average of 58.52%, which indicates that the satisfaction of entrepreneurs with the competence of the incubator staff is average. This indicates that there is a gap between the efficiency of the workforce and what the entrepreneur expects to do so. The incubators have to take this into consideration. Also, this result is consistent with the study (Al-Qawasmeh, 2010) that there is a lack of experience among the incubator's staff. In some respects.

- In general it can be said that the arithmetic mean for the "learning dimension" field is 4.13, that is, the relative weight is 82.50%, and this means that there is great agreement by the individuals of the sample on the paragraphs of this field.

These results indicate that incubators are keen to improve the degree of learning and innovation they have, through their endeavor to understand the best global practices in the management of incubators and transfer them to incubators in Gaza, and work to choose the best employees and experts, and also by improving the skills of their workers, through Researchers interviewed with incubator staff who found out that self-education is the path used for them to develop their skills, and the incubator may offer training programs for them if funding is available.

This is in line with the study (Messeghem et al., 2017) which indicated that "learning" is the basic building block of the organization's performance, which is the path through which the goals of other dimensions are achieved, and in general it is consistent with most of the previous studies in which learning and growth it has received approval As high as the study (Zebda and Abu Eida, 2016), the study (Al-Farra et al., 2016), as well as the study (Al-Mobaideen et al., 2016) and the study (Helles and Obaid, 2016), they differed with them in obtaining the dimension Medium approval.

5. Analyzing all paragraphs of the balanced scorecard dimensions

The mean, standard deviation, relative weight, rank, and t-test value were used to find the degree of approval. The results are shown in the following table:

Table 13: Mean, Standard Deviation, Relative Weight, Rank, and T-Test Value for all Paragraphs of Balanced Scorecard Dimensions

Paragraphs	SMA	Standard Deviation	Relative Weight	Degree Of Approval	Test Value	Probability Value	Ranking
Community development dimension.	3.91	0.46	78.18	Large	14.64	0.000	4
Entrepreneurial Dimension.	4.03	0.59	80.66	Large	12.90	0.000	3
Business Incubation Dimension.	4.24	0.56	84.89	Very Large	16.38	0.000	1
Learning dimension.	4.13	0.63	82.50	Large	13.32	0.000	2
All paragraphs of the balanced scorecard dimensions	4.07	0.51	81.44	Agree	15.70	0.000	

The value of the tabular t at freedom (54) and the level of significance 0.05 equals 1.67.

The value of the tabular t at freedom (54) and the level of significance 0.01 is equal to 2.39.

From the previous table it was found that the arithmetic mean for all paragraphs of balanced scorecard dimensions is 4.07 (total score of 5), i.e. the relative weight is 81.44%, i.e., there is great agreement by the individuals of the sample on paragraphs of dimensions of the balanced scorecard in general, this means that the card Balanced performance with its components is a suitable tool for the business incubator environment and that incubators can use it not only as a performance measurement tool but as an integrated strategic methodology to develop its performance, and this is consistent with the studies of Messeghem et al., 2017 (), (Wang et al., 2014), (BAKKALI et al., 2014), (Vanderstraeten et al., 2012), (Hemati & Mardani, 2012), where they all found that a balanced scorecard is an effective tool for business incubators, as they are multidimensional and consist of a wide range of performance indicators that help incubator managers Better management of their incubators and also assisting decision makers in developing policies that better serve the entrepreneurial sector, and these results are also consistent with a study (Al-Farra et al., 2016) that reported a positive effect of using a balanced scorecard on the performance of public institutions, With study (Moulin, 2017) It concluded that the Balanced Scorecard is an effective framework that helps public organizations improve their outputs, both to beneficiaries and stakeholders.

The results of the study show that there is a convergence in the dimensions of the balanced scorecard, as their relative weights all range from 78.18% to 84.89%, and their order came according to importance as follows:

- The results of the study show that there is a convergence in the dimensions of the balanced scorecard, as their relative weights all range from 78.18% to 84.89%, and their order came according to importance as follows:
 - First place: business incubation.
 - Second place: learning.
 - Third place: entrepreneurs.
 - Fourth place: societal development.

Study Hypotheses Test

Ho 1: There is a statistically significant relationship at the significance level of $\alpha \leq 0.05$ between improving the performance of business incubators and implementing the balanced scorecard in Gaza Strip.

To test this hypothesis, "Pearson correlation coefficient" test was used, and the following table illustrates this:

Table 14: Correlation coefficient between implementing a balanced scorecard and improving the performance of business incubators in Gaza Strip

Dimensions Of The Balanced Scorecard	Improve The Performance Of The Protectors		
	Pearson Correlation Coefficient	Probability Value (Sig.)	Sig.
Community development dimension	.671	*0.000	Sig.
Entrepreneurial Dimension	.768	*0.000	Sig.
Business Incubation Dimension	.853	*0.000	Sig.
Learning dimension	.803	*0.000	Sig.
Balanced Scorecard Application	.852	*0.000	Sig.

* Correlation D statistically at the significance level $0.05 \geq \alpha$.

The tabular t is at a free degree (53) and the level of significance 0.01 is 0.354

Tabular R at freedom degree (53) and moral level 0.05 equals 0.273

Returning to the previous table shows the following:

- The correlation coefficient between the societal development dimension and improving the performance of business incubators in Gaza Strip is 0.671 and the probability value (Sig.) Equals 0,000 which is less than 0.05 this indicates a statistically significant relationship between the community development dimension and improving the performance of business incubators in Gaza Strip.
- The correlation coefficient between the entrepreneur dimension and improving the performance of business incubators in Gaza Strip is 0.768 and the probability value (Sig.) Equals 0,000 which is less than 0.05 this indicates a statistically significant relationship between the entrepreneur dimension and improving the performance of business incubators in Gaza Strip.
- The correlation coefficient between the business incubation dimension and improving the performance of business incubators in Gaza Strip is 0.853 and the probability value (Sig.) Equals 0,000 which is less than 0.05 this indicates a statistically significant relationship between the business incubation dimension and improving the performance of business incubators in Gaza Strip.
- The correlation coefficient between the learning dimension and improving the performance of business incubators in Gaza Strip is 0.803 and the probability value (Sig.) Equals 0,000 which is less than 0.05 this indicates a statistically significant relationship between the learning dimension and improving the performance of business incubators in Gaza Strip.
- In general, the correlation coefficient between applying a balanced scorecard and improving the performance of business incubators in Gaza Strip is .852, and that the probability value (Sig.) Equals 0,000 which is less than the significance level 0.05 this indicates a statistically significant relationship between applying the balanced scorecard and improving the performance of Business incubators in Gaza Strip.

This means that improving performance helps business incubators implement the Balanced Scorecard as a strategic management system. A study (Lujambio, 2004) concluded that there are several benefits to applying the Balanced Scorecard in business incubators, including coordinating their efforts in implementing the strategy, supporting innovation, and improving relationships with The main external parties, developing the competitiveness of business incubators and improving the performance of incubators, which supports the long-term viability of the incubator, and a study (BAKKALI et al., 2014) also found that the balanced scorecard is appropriate to the nature of business incubators and enables it to measure its performance and control it efficiently Effectiveness, as well as with the study (Wang et al., 2014) which concluded that using the balanced scorecard approach and the strategic map is an effective and feasible way to improve the performance of science and technology parks, and the study (Messegem et al., 2017) demonstrated the importance of using a balanced performance measure in Incubators as it consists of a wide range of performance indicators that help incubator managers to better manage their incubators.

Ho 2: There is a statistically significant effect at the significance level of $\alpha \leq 0.05$ to improve the performance of business incubators on the application of the balanced scorecard to Gaza Strip.

To test this hypothesis, multiple linear regression was used, and the following table illustrates this:

Table 15: Multiple Linear Regression Analysis

Independent variables	Regression coefficients	T test value	Probability value Sig.
Fixed amount	1.033	4.001	000.

balanced Scorecard	0.760	11.918	000.
Correlation coefficient = 0.853		Modified selection coefficient = 0.723	
Test value F = 142.033		Probability value = 0.000	

From the results shown in the previous table, it can be concluded that:

- Correlation coefficient = 0.853, and the modified determination coefficient = 0.723, which means that 72.3% of the change in the application of the dimensions of the balanced scorecard is due to the improvement of the performance of business incubators as it was explained by the linear relationship and the remaining percentage may be due to other factors that affect the application of the scorecard Balanced in the business incubators in Gaza Strip.
- The calculated test value of F was 142.033, and the probability value equals 0,000, which means rejecting the null hypothesis and acceptance of a statistically significant relationship between improving the performance and application of the balanced scorecard in business incubators in Gaza Strip.

These results are consistent with a study (Struwig & Meru, 2011) that indicated that internal environment factors affect business incubators, and these factors include the organization's vision and the management method used, which in turn affects the training and support provided by incubators to incubated companies, and also with the study (Messeghem et al. , 2017) that the efficiency and effectiveness of incubation processes is the key to the success of incubation, and with a study (Wang et al., 2014) which indicated that internal processes play an important role in improving the performance of science parks which in turn affects the success of incubated companies.

Results

Results for the Independent Variable (Improved Incubator Performance).

- The results of the study showed that there is great agreement by the individuals of the sample on the paragraphs of the dependent variable, as it obtained a relative weight of 80.12%.
- The twelfth paragraph “There is a continuous improvement in the performance of the incubator” got the first rank, while the seventh paragraph “There is a steady increase in the satisfaction of entrepreneurs and other stakeholders on the services provided by the incubator” on the last rank

Results for Dependent Variable (Balanced Scorecard):

- All paragraphs of the dimensions of the balanced scorecard obtained high approval by the study sample with a relative weight of 81.44%, which indicates that there is great potential for applying the balanced scorecard as an integrated strategic methodology for the management of business incubators.
- The results showed that the dimension of incubation processes came first among the other dimensions, where it obtained a relative weight (84.89%), followed by the learning dimension which got a relative weight (82.50%), and in the third place came the dimension of entrepreneurs with a relative weight (80.66%), and in The last rank was community development with a relative weight (78.18%).

Results Related To The Study Hypotheses:

- The results showed a statistically significant positive relationship between applying the balanced scorecard and improving the performance of business incubators.
- The linear regression model showed that there is a statistically significant effect of improving the performance of barriers on the application of balanced scorecard dimensions.

Recommendations

In light of the results shown by the study from the effective role of the balanced scorecard in improving the performance of incubators, the following recommendations can be proposed:

- That incubators seek to adopt a balanced scorecard application as a management style and a tool for measuring and evaluating its performance.
- The incubator works to allocate a budget or to attract funding to build an integrated project to expand the use of the balanced scorecard and apply it in the incubator.
- Holding training sessions for incubator employees to introduce them to the balanced scorecard and how to apply it.
- Benefiting from the experiences of international organizations and consultative bodies to guide them in the effective application of the balanced scorecard.
- The need for incubators to periodically evaluate their performance in order to identify the strengths and weaknesses, and work to strengthen the strengths and address the weaknesses in order to achieve the goal for which they were established.

- The need for the incubator to focus on two basic axes of how the managerial and technical knowledge is transferred to entrepreneurs, and how it is possible to improve the ability of entrepreneurs to access professional networks and organizations, i.e. increase their ability to network, networking is the means by which the entrepreneur can obtain the resources that he needs In order to ensure its continuity and success.
- The incubators should pay more attention to raising the efficiency of their workforce, identifying their training needs and setting a comprehensive and integrated training plan to build their capabilities. Also, the incubators can collaborate to design training programs to develop skills and build the capacity of employees in the fields of entrepreneurship, including counselors and consultants.
- It is important for incubators to conduct a periodic evaluation to measure the satisfaction of entrepreneurs in the incubation period and incubation and the need to take the evaluation results into consideration to improve the level of services provided to them, and it is also necessary for the incubator to put in place a more effective mechanism for follow-up with companies the incubation ends and guide them and guide them so that the project can rely On himself completely.
- The need for the incubator to be more interested in monitoring statistics related to the rate of continuity and resilience of the incubated companies graduation, and the size of the growth in their sales, and also focus on the number of jobs created in these companies, so that these data must be collected periodically, whether monthly, semi-annually or annually, in order to monitor the extent of The progress these companies are making, as this information is very important for funders and investors.
- The incubators should also train entrepreneurs in applying the balanced scorecard methodology to their companies with dimensions compatible with the nature of their companies 'work.

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