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DESIGNING MODEL BSC ESTABLISH SYSTEM COMPREHENSIVE EVALUATION PERFORMANCE STAFF CUSTOMS REPUBLIC ISLAMIC IN IRAN

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Purpose: *technical balanced evaluation model is to tum the strategy in to the function in other words the mentioned model is a technic to make the organizations strategy mission functional and its future perspective main domain is in examing the balanced evalution model . The balanced score card has just controling role and its criteria dosent apply for the past function description . These criteria verify the organization strategy, which coordinate activities in different organization level to facilitate the accessibility to the organization goals.*

Design/methodology/approach: *library studies and references, suchas books, statements, thesis , CDs, Persian and English articles,journals and statistic reports , are used. and the result from analysis and documentation indicate that goals are inproxed because of establishing balanced evaluation card for evaluating Islamic republic of Iran. library studies and references, suchas books, statements, thesis , CDs, Persian and English articles,journals and statistic reports , are used. and the result from analysis and documentation indicate that goals are inproxed because of establishing balanced evaluation card for evaluating Islamic republic of Iran.*

Findings – H1: *The rejection of zero hypothese means great difference between the average of answers and 3 average measure. As a result hypothese zero is unacceptable .know we study if the average of answers more than limit medium or less. H2: zero hypothese confirmation it means there isn't such difference between average of staff's Performance in customers criteria and the 3 average measure. The average in table 4 confirm this factH3: considering the – p =0.442 zero hypotheses is acceptable due to in different between average of answers and 3 average measure. The value average answers is 2.95 so zero hypothese confirmation.H4: according the average of staff's Performance in mission, vision and strategic criteria dosent have signigicant different with average measure on the table 8 the average is 3-02.H5: in the other word average staff's Performance in internal process criteria dosent have signigicant different with average measure the result is 2.73.H main:the model arenot significant and can be omitted. The in significant items and questions in this model are numbers 5,7 and 11 because the result of t-test is less than 1.096 and it is shown in red also in the second diagram for each items considering -p result its dedacted that 0.05 error level in zero hypothese bezed on average equality in these 5 group in unconfirmation table . the criterias according give ranks avarage are.*

Keywords: *Establishing ,comprehensive system, evaluating the Performance, J.I. Iran custom's staff, model BSC.*

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1. INTRODUCTION

Multidimensional assessment of organizational performance:Integrating BSC and AHP, There are many strategic control techniques and methods aimed at evaluating – from a strategic management perspective the results of the activities carried out by a business (Dinçer, 2004; Eren, 2002; Ülgen & Mirze, 2004). One of the methods enabling periodical and systematic system controls is the Balanced Scorecard (BSC) system developed by Kaplan and Norton (1992, 1996a). Balanced Scorecard enables expression of the vision and strategies of a business in terms of performance indicators and thus ensures establishment of the framework required for strategic measurement and management system. While underlying that traditional financial indicators are important, BSC suggests that financial indicators prove to be insufficient in explaining the business performance when they only contain the information related with the incidents that have taken place in the past. In the light of this thought, Kaplan and Norton (1996b) proposed BSC system that enables integration of the measurements regarding the past business performance with the measurements regarding the elements that will bring future performances. Kaplan and Norton (1996a) presented four perspectives that need to be balanced in performance measurement: financial, customer,internal business process and learning and development perspectives. On the basis of this approach proposed by BSC, not only financial lagging indicators but also leading indicators such as customer, internal business process and learning and development perspectives are taken into consideration in strategic management process. Therefore, BSC acts as a strategic management system rather than an operational system that gives tactics only (Kaplan & Norton, 1996a). However, it is discussed that BSC approach has some deficiencies on a methodological basis (Abran & Buglione, 2003; Lee, Chen, & Chang, 2008; Leung, Lam, & Cao, 2006). These deficiencies are in the method to be used in consolidating BSC perspectives or the performance indicators which act as different measurement units under each BSC perspective; the method to be adopted in determining the contribution to be made by each perspective on the performance (Abran & Buglione, 2003; Lee *et al.*, 2008); the relative weights or importance of the performance indicators under each perspective and; the method to be used in calculating the business performance with a holistic quantitative approach (Leung *et al.*, 2006). There are some studies,though limited in number, that focused on such discussions related with the methodological aspect of BSC and tried to suggest possible answers for these discussions with the help of multi-criteria decision making techniques (Lee *et al.*, 2008; Leung *et al.*, 2006; Ravi, Shankar, & Tiwari, 2005; Sohn, You, Lee, & Lee, 2003). Sohn *et al.* (2003) carried out a field study on 219 Korean businesses from different sectors and examined the relation between company strategies, environmental forces and BSC performance indicators. In the scope of the study; reactor, defender, analyzer and prospector business strategies (which are classified by Miles & Snow (1978)) and the environmental forces such as dynamism and hostility and heterogeneity were

evaluated in terms of their effects on the weights of BSC indicators. Analytic Hierarchy Process (AHP) technique was applied to calculate the weights of 20 performance indicators belonging to four main perspectives of BSC. Ravi *et al.* (2005), Focusing exclusively on traditional financial accounting measures, such as return on investment and payback period, has implications, and has been criticized as the root cause for many problems in industries (Hafeez, Zhang, & Malak, 2002). As managers stress on short-term financial performance metrics, they have a tendency to trade off actions, such as new product development, process improvements, human resource development, information technology and customer and market development that can bring in long-term benefits, for current profitability, and this limits the investments with future growth opportunities (Banker, Chang, Janakiraman, & Konstans, 2004). Such actions of managers are a consequence of poorly designed performance measurement systems that only focus on short-term financial performance. In the attempt to solve the problem by supplementing financial measures with additional measures that can help evaluate the longterm performance of a firm, Kaplan and Norton introduced the BSC, a performance measurement framework that provides an integrated look at the business performance of a company by a set of measures, which includes both financial and non-financial metrics (Kaplan & Norton, 1992; Kaplan & Norton, 1993; Kaplan & Norton, 1996a). The name of BSC is with the intent to keep score of a set of measures that maintain a balance ''between short- and long-term objectives, between financial and non-financial measures, between lagging and leading indicators, and between internal and external performance perspectives'' (Kaplan & Norton, 1996b). Of the BSC's four performance perspectives, one is a traditional financial performance group of items, and the other three involve non-financial performance measurement indexes: customer, internal business process, and learning and growth. The four perspectives are explained briefly as follows (Kaplan & Norton, 1996b): • Financial: This perspective typically contains the traditional financial performance measures, which are usually related to profitability. The measurement criteria are usually profit, cash flow, ROI, return on invested capital (ROIC), and economic value added (EVA). • Customer: Customers are the source of business profits; hence, satisfying customer needs is the objective pursued by companies. In this perspective, management determines the expected target customers and market segments for operational units and monitors the performance of operational units in these target segments. Some examples of the core or genetic measures are customer satisfaction, customer retention, new customer acquisition, market position and market share in targeted segments. • Internal business process: The objective of this perspective is to satisfy shareholders and customers by excelling at some business processes that have the greatest impact. In determining the objectives and measures, the first step should be corporate value-chain analysis. An old operating process should be adjusted to realize the financial and customer dimension objectives. A complete internal business-process value chain that can

meet current and future needs should then be constructed. A common enterprise internal value chain consists of three main business processes: innovation, operation and after-sale services. • Learning and growth: The primary objective of this perspective is to provide the infrastructure for achieving the objectives of the other three perspectives and for creating long-term growth and improvement through people, systems and organizational procedures. This perspective stresses employee performance measurement, such as employee satisfaction, continuity, training and skills, since employee growth is an intangible asset to enterprises that will contribute to business growth. In the other three dimensions, there is often a gap between the actual and target human, system and procedure capabilities. Through learning and growth, enterprises can decrease this gap. The criteria include turnover rate of workers, expenditures on new technologies, expenses on training, and lead time for introducing innovation to a market. The BSC objectives and measures are determined by organizational visions and strategies and are intended to measure organizational performance using the four perspectives. Kaplan and Norton (1996b) stress the importance of adhering to three principles in developing BSC: maintaining cause-and-effect relationships, comprising sufficient performance drivers and keeping a linkage to financial measures. They also emphasize that the BSC is only a template and must be customized for the specific elements of an organization or industry. Depending on the sector in which a business operates and on the strategy chosen, the number of perspectives can be enlarged, or one perspective can be replaced by the other. In addition, the BSC concept can be applied to measure, evaluate and guide activities in specific functional areas of a business, and even at the individual project level (Martinsons *et al.*, 1999). Since its introduction, BSC has been adopted by many companies as a foundation for strategic management system. It has helped managers to align their businesses to new strategies towards growth opportunities based on more customized, value-adding products and services and away from simply cost reduction (Martinsons *et al.*, 1999). BSC software programs have even been developed to extract data from computer-based information system (IS) to obtain required performance indices. In the light of the studies carried out within the scope of BSC theoretical framework and the multiple-criteria evaluation techniques specified above; the main issue of our study was to enable determination of the business performance with a holistic approach and on the basis of the vision and strategies of the business and the perspectives and performance indicators of BSC. There are fundamental methodological and contextual differences between our study and the other studies in the literature. In the other studies in the literature (Lee *et al.*, 2008; Sohn *et al.*, 2003); BSC perspectives and the weights of performance indicators were studied with AHP method according to orthogonality theory and with ANP method according to dependency theory (Leung *et al.*, 2006; Ravi *et al.*, 2005). In AHP and ANP studies except for the study of Sohn *et al.* (2003), only the weights of BSC perspectives and performance indicators were calculated (Lee *et al.*, 2008; Leung *et*

al., 2006; Ravi *et al.*, 2005). In these studies, no relationship was established between BSC perspectives and performance indicators with the vision and strategies of the business on an analytical basis neither were the performance determined on the basis of such a relationship. Only the study carried out by Sohn *et al.* (2003) examined the effects of the strategies classified by Miles and Snow (1978) and of the environmental forces on performance indicators. The scope of the study of Sohn *et al.* (2003), on the other hand, did not cover evaluation of the business performance on the basis of the vision and strategies of the business. However, theoretical basis of BSC requires determination of performance indicators by taking into consideration the vision and strategies of the business (Kaplan & Norton, 1996b) as the vision has a leading function in the selection of business strategies and in the determination of business goals and objectives (Dinçer, 2004). The main contribution of our study has been the attempt to eliminate this deficiency in the related literature. This study proposed a systematic approach related with the evaluation of overall business business performance on the basis of strategy-related BSC perspective and performance indicators. Thus, as suggested in the theoretical basis of BSC (Kaplan & Norton, 1992, 1996a, 1996b), early warning function that is related with the extent to which the business strategies are applied can be determined in terms of performance. In this study, AHP and ANP were used in developing analytical structure of BSC model, which are multiple-criteria decision-making methods. AHP is a multiple-criteria decision-making method developed by Saaty (1980).

A fuzzy AHP and BSC approach for evaluating performance of IT department in the manufacturing industry in Taiwan Amy H.I. Lee a, Wen-Chin Chen b,*, Ching-Jan Chang,2008,The results show that customer (0.378) and internal business process (0.299) have higher weightings. This indicates that providing services to users and promoting internal business process improvement should be stressed by IT departments. For the performance indicators, ''accuracy and timeliness of information'' (0.165), ''internal satisfaction'' (0.098) and ''average capacity and stability of the system''(0.095) are the most important factors to be focused on.

Using the fuzzy analytic network process (ANP) for Balanced Scorecard (BSC):A case study for a manufacturing firm _Ihsan Yuksel a, Metin Dag¢deviren b,*, 2010,This study aimed to determine the performance level of a business on the basis of it is vision and strategies, by integrating BSC approach with fuzzy ANP technique. Proposed model has shown that different measurement units related with the performance indicators under BSC approach and performance indicators of different structures can be consolidated with fuzzy ANP technique. Besides, the proposed model has enabled determination of the business performance on the basis of its vision and the strategies pursued to achieve this vision. In this way, it is possible to evaluate from a strategic perspective the business performance according to not only past results but also leading indicators.

Developing strategic measurement and improvement for the biopharmaceutical firm: Using the BSC hierarchy Hao-Chen Huang Mei-Chi Lai, Lee-Hsuan Lin, 2011 This paper presents a nonparametric AHP method and Delphi method for facilitating performance measurement and strategic management in the pharmaceutical firm. The main findings can be summarized as follows. The study concludes with implications for theory, research, and practice. Its results provide a logical and reliable way for individual business units to describe and implement their strategies. According to the AHP, assure sustainable shareholder value, intellectual property, maintain the asset quality, and customer relationship management are the prioritizing strategies for strategy execution. The AHP can help managers to more effectively execute strategic plans for improved business results. It is suitable for substantial start-ups, established business and strategic business units.

THE RESEARCH METHOD

In this study the statistical software SPSS an LISREL has been used to analyze the collected data. The statistical method used in the research is the factor analysis which has been conducted in the two stages of exploratory factor analysis and confirmatory factor analysis and the results of the statistical analyses have been mentioned in the research finding section. The statistical society to be studied includes all the managers and staff of Islamic Republic of Iran Customs, the number of which is 485 people. The statistical sample obtained by Cochran formula is 214 individuals. The questionnaire was distributed in the year 1391-1392, in which BSC plan has been implemented.

HYPOTHESES

The research main hypothesis

1- The establishment of a comprehensive system of evaluation for Customs staff of Islamic Republic of Iran in the year 1391-1392 using BSC model is efficient.

The research partial hypotheses

1- The establishment of a comprehensive system of evaluation for Customs staff of Islamic Republic of Iran is efficient in the financial criterion.

2- The establishment of a comprehensive system of evaluation for Customs staff of Islamic Republic of Iran is efficient in the criterion of customers.

3- The establishment of a comprehensive system of evaluation for Customs staff of Islamic Republic of Iran is efficient in the growth and learning criterion.

4- The establishment of a comprehensive system of evaluation for Customs staff of Islamic Republic of Iran is efficient in the mission, vision and strategy criterion.

5- The establishment of a comprehensive system of evaluation for Customs staff of Islamic Republic of Iran is efficient in the internal processes criterion.

THE RESEARCH FINDINGS

The test of investigated hypotheses

In what follows, we will investigate the statistical hypotheses.

The main hypothesis: The establishment of a comprehensive system of evaluation for Customs staff of Islamic Republic of Iran in the year 1391-1392 using BSC model is efficient.

Table 1
The results of the t-test

Variable Name	*Value of t statistic*	*Value of degree of freedom*	*P-value*	*Certainty limits of 95%*		*The test result*
				Lower limit	*Higher limit*	
The establishment of a comprehensive system of evaluation for Customs staff of Islamic Republic of Iran using BSC model	-2.866	213	0.005	-0.117	-0.021	Disapproval of the null hypothesis

According to table 1, it can also be generally said that the hypothesis of equality of the staff performance average with the average value of 3 is not confirmed. In other words, the establishment of a comprehensive system of evaluation for Customs staff of Islamic Republic of Iran has had a below average performance.

Table 2
Statistical indicators

Variable Name	*Mean*	*Standard Deviation*
The establishment of a comprehensive system of evaluation for Customs staff of Islamic Republic of Iran using the BSC model	2.93	0.353

Hypothesis 1: The establishment of a comprehensive system of evaluation for Customs staff of Islamic Republic of Iran has been efficient in the financial criterion.

In order to investigate whether the establishment of a comprehensive system of evaluation for Customs staff of Islamic Republic of Iran has been efficient in the financial criterion or not, we compare the average of the answers to the designed

questions with the average value of 3. The t-test for the comparison of the average with a constant value is used. In this test, the hypotheses are defined as follows:

$$\begin{cases} H_0 : \mu = 3 \\ H_1 : \mu \neq 3 \end{cases}$$

Disapproval of the null hypothesis is equivalent to the existence of a meaningful difference between the respondents' average with the average value of 3.

Table 3
The results of the t-test for the financial criterion

Variable Name	*Value of t statistic*	*Value of degree of freedom*	*P-value*	*Certainty limits of 95%*		*The test result*
				Lower limit	*Higher limit*	
The financial criterion	-12.58	213	0.000	-0.618	-0.715	Disapproval of the null hypothesis

As it is suggested by the obtained results, the null hypothesis is not approved. Now we investigate whether the average of responses has been above the average level or less.

Table 4
Statistical indicators of the financial criterion

Variable Name	*Mean*	*Standard Deviation*
The financial criterion	2.38	0.718

Based on the obtained average value, it can be inferred that the average of the staff performance in the financial criterion has been less than the average level.

Hypothesis 2: The establishment of a comprehensive system of evaluation for Customs staff of Islamic Republic of Iran has been efficient in the criterion of customers.

Investigation of the above hypothesis is done using the comparison with a constant value of t-test. The obtained results are as follows:

The null hypothesis is not disapproved. In other words, the average of the staff performance in the criterion of customers doesn't have a meaningful difference with the average value of 3. The obtained average value in Table 4 also confirms the same issue.

Table 5
The results of the t-test for the criterion of customers

Variable Name	*Value of t statistic*	*Value of degree of freedom*	*P-value*	*Certainty limits of 95%*		*The test result*
				Lower limit	*Higher limit*	
The criterion of customers	0.652	213	0.515	-0.058	0.116	Non repudiation of the null hypothesis

Table 6
Statistical indicators of the criterion of customers

Variable Name	*Mean*	*Standard Deviation*
The criterion of customers	3.03	0.647

Hypothesis 3: The establishment of a comprehensive system of evaluation for Customs staff of Islamic Republic of Iran has been efficient in the growth and learning criterion.

Based on what was said about the investigation of hypotheses, the results of the student t-test for the comparison of the average of staff performance in the growth and learning criterion show that the null hypothesis indicating that there is no meaningful difference between the responses average and the average value of 3 is not rejected considering the obtained p-value.

Table 7
The results of the t-test in the growth and learning criterion

Variable Name	*Value of t statistic*	*Value of degree of freedom*	*P-value*	*Certainty limits of 95%*		*The test result*
				Lower limit	*Higher limit*	
The growth and learning criterion	-0.770	213	0.442	-0.183	0.08	Non repudiation of the null hypothesis

The average value of responses has been obtained as 2.95.

Table 8
Statistical indicators of the growth and learning criterion

Variable Name	*Mean*	*Standard Deviation*
The growth and learning criterion	2.95	0.976

Hypothesis 4: The establishment of a comprehensive system of evaluation for Customs staff of Islamic Republic of Iran has been efficient in the mission, vision and strategy criterion.

According to the p-value obtained from the t-test of the comparison of the average with a constant value, the hypothesis of equality of responses average with the average value of 3 is not rejected.

Table 9
Results of the t-test of the mission, vision and strategy criterion

Variable Name	*Value of t statistic*	*Value of degree of freedom*	*P-value*	*Certainty limits of 95%*		*The test result*
				Lower limit	*Higher limit*	
Mission, vision and strategy	0.546	213	0.586	-0.046	0.082	Non repudiation of the null hypothesis

Therefore the average of the staff performance doesn't have a meaningful difference with the average level for the criterion of mission, vision and strategy. In table 10, the average value of responses is equal to 3.02 for the criterion.

Table 10
Statistical indicators of the mission, vision and strategy criterion

Variable Name	*Mean*	*Standard Deviation*
Mission, vision and strategy	3.02	0.476

Hypothesis 5: The establishment of a comprehensive system of evaluation for Customs staff of Islamic Republic of Iran has been efficient in the internal process criterion.

Table 11
The results of the t-test for the internal process criterion

Variable Name	*Value of t statistic*	*Value of degree of freedom*	*P-value*	*Certainty limits of 95%*		*The test result*
				Lower limit	*Higher limit*	
The internal process criterion	-6.042	213	0.000	-0.288	-0.146	Non repudiation of the null hypothesis

The p-value obtained from the t-test is less than the certainty level of 0.05 and indicates the rejection of the hypothesis of equality of the responses average with the average value of 3.

In other words, the average of the staff performance in the internal process criterion doesn't have a meaningful difference with the average level. In table 12, the average value of responses has been 2.78 in the criterion.

Table 12
Statistical indicators of the internal process criterion

Variable Name	*Mean*	*Standard Deviation*
The internal process criterion	2.78	0.526

RANKING OF THE INVESTIGATED FIVEFOLD CRITERIA

Results of Friedman test

In order to investigate whether there is a meaningful difference between the efficiency of the establishment of the comprehensive system of evaluation for the staff performance in terms of various criteria and also to rank the criteria, the Friedman test is used, which is a sub-category of comparison tests of average of k independent groups. The Friedman test is a non-parametric test which is used for the comparison of three or more dependent groups, which are measured at the ranking level at least.

The results of the test have been as follows:

Table 13
The results of Friedman test

K2 Statistic (χ^2)	*Degree of freedom*	*P-value*	*The test result*
134.8	4	0.000	Disapproval of the null hypothesis

Based on the obtained P-value, it is inferred that the null hypothesis indicating the equality of the average of the five groups at the error level of 0.05 is not approved. In terms of the obtained average ranks, the criteria are as follows:

Table 14
The average of Friedman test ranks

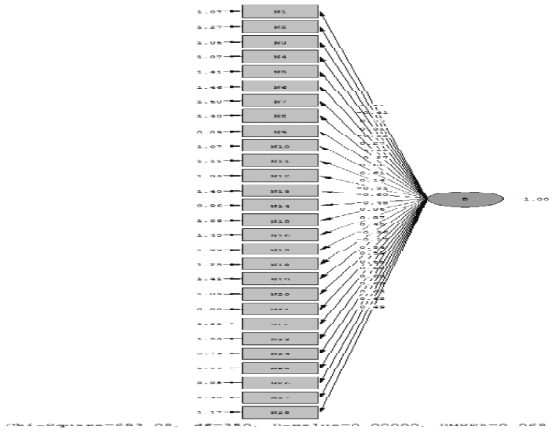
Variable Name	*Ranks Average*
Growth and learning	3.19
The internal process	2.87
Customers	3.52
Financial affairs	1.99
Mission, vision and strategy	3.44

The highest effectiveness of the establishment of the comprehensive system of evaluation for the staff efficiency has been in the growth and learning criterion and the lowest value has been related to the mission, vision and strategy criterion.

The confirmatory factor analysis

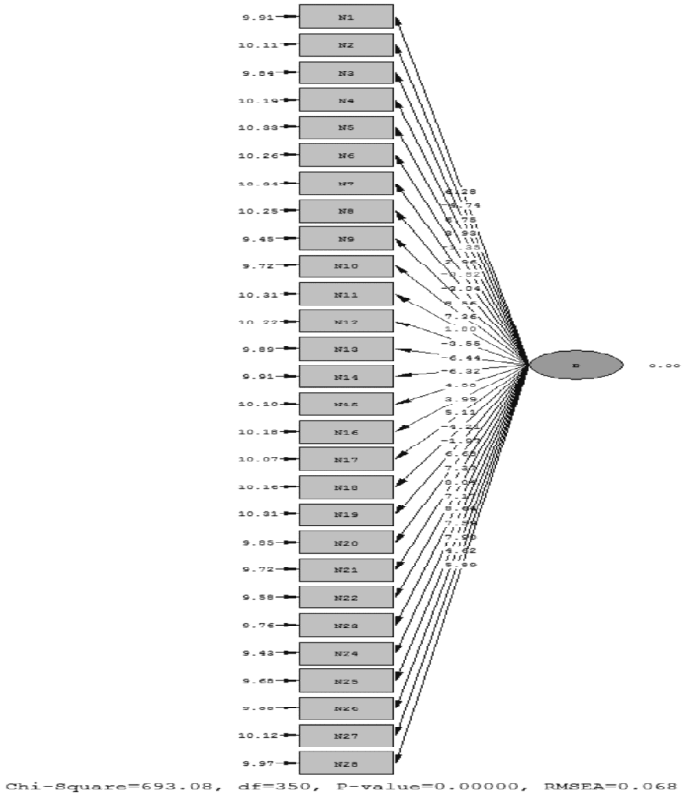
Label B indicates the performance evaluation indicator and labels N1 to N28 stand for questions 1 to 28 of the questionnaire. The questionnaire includes 28 questions and its aim is to evaluate the performance. It means the 28 questions evaluate the performance themselves. Since the dependent variable itself doesn't include questions independent from dependent variables questions, we will use the confirmatory factor analysis to determine which items are effective on the dependent variable and whether the effect is meaningful or not. The confirmatory factor analysis includes two diagrams. In the first diagram, the coefficient of each item is stated and in the second diagram its meaning is stated. Coefficients of the first diagram are obtained from the regression and its linear models are also mentioned in the analysis.

The meaning level mentioned in the second diagram is calculated as follows: In order to obtain the meaning level, the t-test has been used. Degree of freedom equals the sample volume minus one and is equal to 213. The certainty margin of the research is equal to 95%, which means with 5% error. The value of t-statistic is equal to 1.96 for the degree of freedom of 213 and error of 5%. If the absolute value of the numbers on the arrows of the second diagram is more than 1.96, then the item coefficient or the questionnaire question is meaningful. If the coefficient is negative, it means the relationship is reverse and if it is positive, it means the relationship is direct. In the second diagram, the numbers on three arrows are shown with the red color, which means the items coefficients are not meaningful in the model and they can be deleted from the model. Questions or items of the model which are not meaningful are as follows: Question 5, 7 and 11 because their t-statistics are lower than 1.96 for the questions. The issue is shown with the red color for each item in the second diagram.



The first diagram: Items coefficients in the estimation of the dependent variable of the performance evaluation

The second diagram: Meaning of items coefficients in the estimation of the dependent variable of the performance evaluation



Fit indices of the confirmatory factor analysis model:

Fit indices of the confirmatory factor analysis

Result	*Favorite value*	*Fit index*
1.98	<3/00	
0.97	>0/90	GFI
0.068	<0/08	RMSEA
0.049	<0/05	RMR
0.94	>0/90	NFI
0.91	>0/90	NNFI
0.99	>0/90	CFI

Based on the fit indices of the model, all indicators are better than the favorite limit. Therefore it can be concluded that the data and information fit out the model well.

CONCLUSION

The test results of the hypotheses show that the main hypothesis of the establishment of a comprehensive system of evaluation of the performance of Islamic Republic of Iran Customs staff in the year 1391-1392, using the BSC model is efficient. In other words, the establishment of the comprehensive system of evaluation of the performance of Islamic Republic of Iran Customs staff has had a below average efficiency. **Hypothesis 1:** The establishment of a comprehensive system of evaluation for Customs staff of Islamic Republic of Iran has been efficient in the financial criterion. According to the obtained average value of 2.38, it can be inferred that the staff average performance in the financial criterion has been less than the average level. **Hypothesis 2:** The establishment of a comprehensive system of evaluation for Customs staff of Islamic Republic of Iran has been efficient in the criterion of customers. The null hypothesis is not rejected. In other words, the average performance of the staff in the criterion of customers doesn't have a meaningful difference with the average value of 3. The obtained average value in table 4 also confirms the issue. **Hypothesis 3:** The establishment of a comprehensive system of evaluation for Customs staff of Islamic Republic of Iran has been efficient in the growth and learning criterion. According to the obtained p-value and results of the student t-test on the comparison of the average performance of the staff in the growth and learning criterion, the null hypothesis indicating that there is no meaningful difference between responses average and the average value of 3, is not rejected. The average value of responses has been obtained equal to 2.95. **Hypothesis 4:** The establishment of a comprehensive system of evaluation for Customs staff of Islamic Republic of Iran has been efficient in the mission, vision and strategy criterion. Therefore the average performance of the staff on the mission, vision and strategy doesn't have a meaningful difference with the average limit. In table 10, the average value of responses is equal to 3.02 in the criterion. **Hypothesis 5:** The establishment of a comprehensive system of evaluation for Customs staff of Islamic Republic of Iran has been efficient in the internal process criterion. In other words, the average performance of the staff in the internal process criterion doesn't have a meaningful difference with the average limit. In table 12, the average value of responses has been obtained as 2.78 for the criterion. Results of Friedman ranking test for the fivefold criteria indicate that the highest effectiveness is related to the growth and learning criterion and the lowest value is related to the mission, vision and strategy criterion. Fit indices of the confirmatory factor analysis model:

Fit indices of the confirmatory factor analysis

Result	*Favorite value*	*Fit index*
1.98	<3/00	
0.97	>0/90	GFI
0.068	<0/08	RMSEA

0.049	<0/05	RMR
0.94	>0/90	NFI
0.91	>0/90	NNFI
0.99	>0/90	CFI

Based on the fit indices of the model, all indicators are better than the favorite limit. Therefore it can be concluded that the data and information fit out the model well.

SUGGESTIONS FOR THE FUTURE

Some suggestions are proposed for the future researchers on the above mentioned matters in the research as follows:

1. Prioritization of the pattern elements to evaluate the staff performance using other multi criteria decision making techniques to determine the importance degree of criteria and existing indicators and comparison with our technique.
2. Comparison of pattern indicators of evaluation of the staff performance of balanced score card in production and service organizations.
3. Design of an evaluation pattern for the staff performance using other organizational performance management patterns and its comparison with the balanced score card pattern of the research to select the best pattern and implement and apply it in organizations.

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