



RESEARCH ARTICLE

System of performance evaluation indicators at the University of Labor and Social Affairs under financial autonomy conditions

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ARTICLE INFO	ABSTRACT
Received: Jul 12, 2024 Accepted: Sep 21, 2024	This study examines the theoretical basis of a performance evaluation system using the balanced scorecard model for public universities under financial autonomy. It also explores the current state of financial autonomy at the university in terms of revenue management, expenditure management, fund allocation, and utilization. The study further investigates the performance evaluation system at the University of Labour and Social Affairs under financial autonomy. Based on these findings, the study proposes a performance evaluation system based on the Balanced Scorecard model for the University of Labour and Social Affairs under financial autonomy, focusing on four perspectives: finance, customer, internal process, and training and development.
Keywords Financial autonomy Balanced scorecard University of Labour Social Affairs	
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INTRODUCTION

Higher education plays a crucial role in nurturing human resources across all sectors of a nation's socio-economic life. It provides the necessary workforce for production, business, management, planning, design, teaching, research, and more. The growth and development of higher education are dependent on universities' operational efficiency. Universities' effectiveness is not simply about financial management, like other fields, but also about the development of faculty and research staff, as well as organizational processes that satisfy their customers (students, employers, etc.). Especially in the context of autonomy, universities constantly strive to enhance their operational efficiency to improve their standing in a fiercely competitive environment. Thus, following the trend of education socialization, universities must view themselves as businesses to adjust their strategies and ensure competitiveness. The Balanced Scorecard is a business management model that has been successfully applied in the field of management in enterprises. The system of indicators in the balanced scorecard model includes both financial and non-financial indicators, reflected in four perspectives: student, internal process, learning and growth, and finance. The scorecard not only produces concrete results, but it also creates a balance between short-term and long-term goals, as well as between the interests of employees and students. From there, it will help the university to appropriately determine, develop strategies, and take clear actions to improve the quality of education and the prestige of the university.

The University of Labour and Social Affairs is a public university. In the process of implementing autonomy, the university is under pressure from societal evaluation and competition from other

universities. To assess operational effectiveness, the university annually conducts performance evaluations through indicators reflected in the criteria for evaluating the performance of each department, faculty, staff, and student. Under conditions of financial autonomy, the University of Labour and Social Affairs needs a system of indicators to measure operational efficiency in line with its development strategy to promote strengths and overcome weaknesses in accordance with the university's development orientation.

Therefore, this article will introduce the balanced scorecard model and propose a system of performance evaluation indicators based on the balanced scorecard model at the University of Labour and Social Affairs in the context of financial autonomy.

1. Theoretical basis of the performance evaluation system using the balanced scorecard model at public universities in the context of financial autonomy

Overview of public universities implementing autonomy

In Vietnam, public universities are public service units operating in the field of training and scientific research. The issuance of the revised Law on Higher Education in 2018 marked the completion of legal regulations on the university autonomy model, which is systematic and standardized in terms of the autonomy of higher education institutions in general and public higher education institutions in particular. According to the Law on Higher Education 2018: Public higher education institutions are established by the state, ensuring operating conditions and representing the owner.

There are many criteria used to classify public service units in general and public universities in particular, depending on the research purpose and approach, such as classifying public universities from a legal perspective, organizational model, and industry. This article approaches the classification according to the level of financial autonomy. According to Decree No. 60/2021/ND-CP dated June 21, 2021, of the Government, regulating the autonomy mechanism of public universities, public universities are divided into 4 groups:

- + Public universities self-ensure recurrent and investment expenditures;
- + Public universities self-ensure recurrent expenditures;
- + Public universities partially self-ensure recurrent expenditures;
- + Public universities have recurrent expenditures covered by the State Budget.

Depending on the level of financial autonomy, public universities will be granted autonomy in performing tasks, organization and personnel, and academic autonomy.

General issues related to the balanced scorecard model

Kaplan and Norton (1996) introduced the balanced scorecard as an integrated device that facilitates the formal use of non-financial information in evaluating the effectiveness of organizations. Arguably, there is a “balance” between financial and non-financial measures, between short-term and long-term effectiveness, summarized in a BSC report. The balanced scorecard concept has become widespread and a useful tool in corporate strategic management. Thus, it can be understood that BSC is a management tool that helps organizations establish, implement, and monitor to achieve their strategies and goals by interpreting and developing strategic goals into specific goals and action programs based on 4 aspects: finance, customer, internal process, learning and growth.

- **Financial Perspective**

The financial perspective of the BSC is crucial in summarizing the measurable economic outcomes of the activities undertaken. The objectives in this perspective will indicate whether the strategy execution, which has been detailed in the remaining perspectives, leads to improvements in key outcomes. Financial objectives are often related to profitability, such as profit, return on equity, revenue growth rate, and asset utilization efficiency.

- **Customer Perspective**

In the customer perspective, managers identify the market segments and customers the company will engage with and the measures of the unit's performance in that segment. This perspective typically includes a number of typical measures to measure the success of the strategy, such as customer satisfaction, customer loyalty, new customer attraction, and market share in the target market segment. The customer perspective also includes specific objectives related to the values that the company brings to customers, such as shortening order time, on-time delivery, continuous product improvement, or the ability to forecast new market needs and the ability to develop new products in a timely manner to meet those new needs. The customer perspective allows business leaders to connect customers with market strategy, which will create financial value in the future.

- **Internal Process Perspective**

From the internal process perspective of the Balanced Scorecard, managers identify the key processes that the business must perform well, enabling the organization to: Create value to attract or retain customers in the target market. Satisfy shareholder expectations for financial goals. Internal process measures focus on internal processes that have the greatest impact on customer satisfaction and the organization's financial goals, including: operational processes within the organization, customer management processes, innovation processes, improvement processes, and socially related processes.

- **Learning and Growth Perspective**

The learning and growth perspective defines the infrastructure that the organization must build to create long-term development and innovation. Training and development in the organization are carried out based on 3 main resources: human resources, information system resources, and organizational resources. Financial, customer, and internal process goals indicate a large gap between the current capabilities of people, information systems, organizational capacity, and future requirements that need to be achieved to create a breakthrough for the organization. To close this gap, organizations need to invest in improving employee qualifications, strengthening information technology systems, and reorganizing the organization. These goals are reflected in the learning and growth perspective of the balanced scorecard. Employee-related measures include measures such as employee satisfaction, training, and skills. The capacity of the information system can be measured through the availability and accuracy of customer information and information about internal processes.

2. The status of performance evaluation according to the balanced scorecard model at the University of Labor and Social Affairs in the context of financial autonomy.

Overview of the University of Labor and Social Affairs

The University of Labor and Social Affairs (ULSA) is a university under the Ministry of Labor, Invalids, and Social Affairs, under the state management of education and training of the Ministry of Education and Training. ULSA has 3 campuses. In addition to the main campus at 43 Tran Duy Hung, Cau Giay district, Hanoi city, the university also has Campus 2 at 1018 To Ky, Tan Chanh Hiep ward, District 12, Ho Chi Minh City, and Son Tay Campus under the university. Son Tay Campus is headquartered in Xuan Khanh ward, Son Tay town, Hanoi city. From this point onwards, ULSA has truly become a large educational institution directly under the Ministry of Labor, Invalids, and Social Affairs, located in the two largest cities in the country, tasked with training high-quality human resources for the industry and for the country.

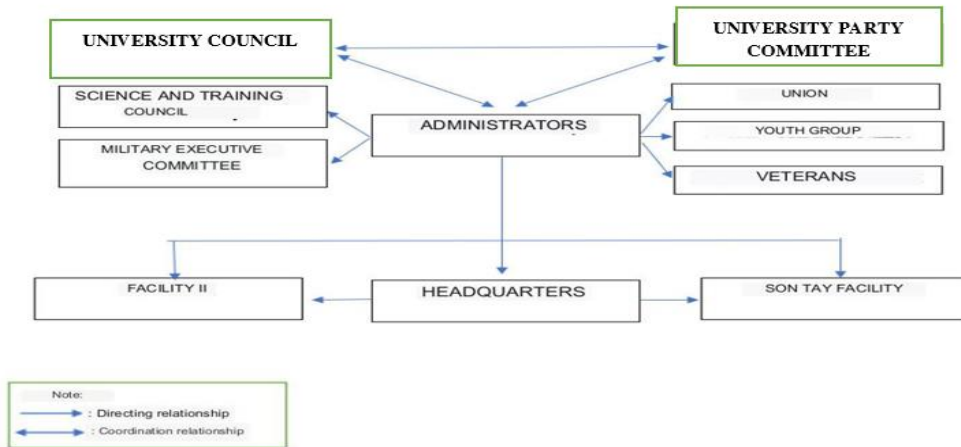


Figure 1. Organizational structure diagram of the University of Labor and Social Affairs

Current Status

- **Financial Perspective**

At the University of Labor and Social Affairs, the Accounting-Finance Department is responsible for reporting the financial performance of training, scientific research, and community service activities in a rigorous manner through checking and settling financial data, compiling reports, and aggregating data for the whole university. From there, reports on results and financial indicators of training, scientific research, and community service activities are generated. The results of training activities at all levels of the university are still on an upward trend; specifically, in 2021, it increased by 30% compared to 2020, and in 2022, it increased by 27% compared to 2021. This shows that the university is still attracting learners to participate in its training programs. Specifically, for the formal training system, in 2021 it increased by 29% compared to 2020, and in 2022, it increased by 27% compared to 2021. This is the training system that accounts for the largest and main source of revenue for the university. The master's and doctoral training system increased sharply by 35% in 2021 compared to 2020, and in 2022, it decreased slightly by 7% compared to 2021. The work-study system also tends to increase sharply. In 2021, it increased by 107% compared to 2020, and in 2022, it increased by 27% compared to 2021. These results demonstrate the development of the university, not only in developing formal education and training but also in expanding training systems to meet the needs of learners.

Table 1: Current status of the performance evaluation indicator system with Financial Perspective at the University of Labor and Social Affairs

Financial Perspective.	1. Total revenue from the University's activities.
	2. Total revenue from training activities.
	3. Total expenditure for the University's activities.
	4. Total expenditure for training activities.
	5. Recurrent expenditure coverage ratio.
	6. Fund accumulation rate.

Source: Synthesis Research Group

- **Customer perspective**

Annually, the university periodically analyzes and synthesizes the graduation rate, graduation ranking rate, average graduation time, dropout rate, repetition rate, retake rate, etc., employment rate, satisfaction level of learners and stakeholders, etc., in order to promptly take measures to improve training quality.

Get feedback from learners about the training program, about the lecturers:

For current students: The school also develops a plan and organizes the implementation of a survey to get feedback from learners about the training program, about the teaching activities of teachers, that is, the faculty in the school. The survey results are aggregated and reported to the Board of Directors and units in the school to consider for appropriate adjustments.

For alumni: Every year, the university makes a plan and assigns the Quality Management Department to preside over a survey to get feedback from university alumni on their employment status after graduation. The survey results are aggregated and reported to the rectorate and units in the school for consideration.

For students preparing to graduate: The university has developed and implemented a plan to survey and evaluate the opinions of university students before graduation on the quality of the course. The Quality Management Department and the Student Affairs Office are responsible for developing and implementing a plan to survey and get feedback from learners on the quality of the course. The survey results are aggregated and reported to the rectorate and units in the school for consideration.

Evaluate learners' on-time graduation time:

The university has established a specialized department, assigned the responsibility of monitoring graduation time and the process of monitoring the average graduation time of students, and issued a process for monitoring the average graduation time of students. The list of dropouts, dropouts, and graduates is calculated based on relevant data such as the number of enrolled students, the number of graduates, dropouts, etc. to determine the average graduation time of students in the fields.

Table 1: Statistics on the average graduation time of students from 2017-2021

No.	Course.		Academic Year. Average.
1	University Course 9 (2013-2017).	University Average.	4,19
2	University Course 10 (2014-2018).	University Average.	4,19
3	University Course 11 (2015-2019).	University Average.	4,31
4	University Course 12 (2016-2020).	University Average.	4,25
5	University Course 13 (2017-2021).	University Average.	4,00

Source: Synthesis Author Group

Assessing learners' employability:

Annually, the university develops a plan and conducts a survey of students' employment after graduation. The survey time is 6 months after the time students receive their diploma. The survey was presided over by the Quality Management Department in coordination with specialized faculties and was conducted synchronously throughout the university according to a unified form. The Quality Management Department conducts surveys and aggregates data on employed graduates. The survey results show that the rate of students graduating from the University of Labor and Social Affairs who have jobs is quite high; the number of students with jobs on average 3 years from 2018-2020 is 91.9%, and the rate of students with jobs is 91.9%. The right major is from 70% or more.

Table 2: Current status of the performance evaluation indicator system with Customer Perspective at the University of Labor and Social Affairs

Customer Perspective.	1. Annual graduation rate.
	2. On-time graduation rate.
	3. Employment rate after graduation.
	4. Employment rate in the field of study after graduation.
	5. Average graduation time.
	6. Student satisfaction with staff/lecturers.
	7. Learner satisfaction with the training program
	8. Learner satisfaction with academic advising

Source: Synthesis Research Group

- **Internal Process Perspective**

Evaluate the teaching activities of lecturers:

Periodically, the Quality Management Department conducts surveys from learners on the quality of the entire course before graduation and surveys students on the teaching activities of lecturers after each semester. The evaluation of the quality of lecturers' teaching annually from students of the training disciplines is carried out by surveying and obtaining feedback from learners through evaluation forms after each semester on training activities, which mainly focus on the content and teaching methods of lecturers, programs, curricula, materials for teaching, learning, and responsibility, enthusiasm of lecturers with learners, and teaching time of lecturers. The results of

the learner survey over the years show that the satisfaction level of learners with lecturers has been increasingly improved.

Evaluation of Academic Advisor Performance:

Academic advisors are responsible for providing guidance on academic performance, progress, and student development. Annually, student surveys on academic advising consistently rate the performance of advisors as good and very good. Based on the annual reviews of academic advisory activities, advisor performance is primarily evaluated as excellent and well-completed.

Evaluation of Scientific Research Activities

To facilitate the development of scientific research activities, the university consistently fosters a favorable environment for lecturers to engage in research, particularly studies related to teaching and learning. Each year, the university organizes research activities for lecturers and students, including conducting university-level projects, compiling teaching and learning materials, writing research articles for publication in specialized journals, and sending lecturers for practical research. Statistical data indicates a general year-on-year increase in the number of scientific research tasks undertaken. Notably, the number of articles published in international scientific research journals increased by 130.4% in 2020.

Evaluation of the Quality of Support and Utility Services

The quality of support and utility services (library, laboratories, information technology systems, and other support services) is a crucial factor significantly influencing the quality of teaching, learning, and scientific research. Therefore, the University of Labor and Social Affairs consistently prioritizes enhancing the quality of these services. To assess the effectiveness of these support services, the university conducts feedback surveys among service users. The university collects feedback from stakeholders, including lecturers and students, regarding the Information and Library Center, Student Service Center, and facilities supporting teaching and learning activities. Survey data reveals a general satisfaction among students with the services provided by the library center, with agreement rates for evaluation criteria ranging from 87.6% to 92.7%.

Table 3. Performance Evaluation of the University of Labor and Social Affairs in the Internal Process Perspective.

	Assessment Content
Internal Process Perspective	1. Training program evaluation
	2. Evaluation of lecturers' teaching activities
	3. Evaluation of support activities of functional departments
	4. Evaluation of academic advising activities
	5. Evaluation of the operation of the Information and Library Center to meet the requirements of lecturers and learners

	6. Evaluation of the operation of the Campus Service Center to meet the requirements of lecturers and learners
	7. Evaluation of the school's infrastructure to meet the needs of learners
	8. Number of published curricula
	9. Number of scientific research projects

Source: Compiled by the author group

• **Training and Development Perspective**

The university develops and implements a faculty development plan to ensure both quantity and quality, with a synchronized and reasonable structure. This plan aims to cultivate a team of lecturers with strong political will, moral character, high professional competence, foreign language proficiency, pedagogical skills, dynamism, creativity, innovative approaches, enhanced research capacity, and practical experience, adaptable to societal development trends. By 2020, the goal is to achieve 95% of lecturers holding Master's or Doctoral degrees, with 25% holding Doctoral degrees and 15% holding Professor, Associate Professor, or Doctoral degrees. Collaboration with domestic and international research institutes and universities in scientific research and faculty training is expanded. The network of visiting and adjunct lecturers from reputable domestic and international universities and research institutes is effectively developed. Periodically, the university and its faculties review and update the faculty development plan to ensure the quantity and quality of the teaching staff for training programs and to ensure the structure of job positions. The University of Labor and Social Affairs has submitted and received approval for a job position proposal that meets the needs of training, scientific research, and community service activities.

The university has specific policies for faculty development. The university always creates favorable conditions and encourages the faculty to study and improve their qualifications. The university also actively organizes or coordinates the organization of scientific research activities and training courses to improve professional knowledge, professional skills, and soft skills for lecturers. At the same time, the university is always active in organizing delegations to exchange training cooperation, learn experiences at many domestic and foreign universities, and promptly provide information on scholarship programs, training links, and academic exchanges to officials and employees in need.

The compilation of textbooks, reference materials, and monographs is highly regarded by the university. The university has implemented numerous solutions to motivate staff and officials to write textbooks and materials for teaching, learning, and research. In recent years, the university has compiled and published hundreds of titles, serving teaching, learning, and research. Annually, staff, officials, and students of the university publish hundreds of articles in prestigious domestic and international journals.

The university always encourages and creates favorable conditions for lecturers to register to participate in political theory, management, foreign language, and informatics training courses organized by the university or externally. The university has implemented many training activities that have attracted the participation of a large number of lecturers in training courses for key lecturers, etc. In addition to the training and fostering courses organized by the university, to meet the quality of lecturers, the university publicly announces training programs of the Ministry of Labor,

Invalids, and Social Affairs so that lecturers who are eligible and in need can participate in training and improve their professional qualifications.

Table 4. Current status of the performance evaluation indicator system with Training and Development Aspects at the University of Labor and Social Affairs

Perspective Training and Development	1. Number of lecturers with doctoral degrees
	2. Number of lecturers with master's degrees
	3. Number of books and textbooks published annually
	4. Number of journals, conferences annually
	5. Number of lecturers receiving training to improve qualifications
	6. Number of advanced training courses
	7. Number of training programs reviewed periodically

Source: Research Group Synthesis

Overall Assessment

Achievements:

Firstly, all staff and lecturers are aware of the university's mission, vision, core values, and strategic goals. Along with the determination to change the management style of the university's leadership, this will be the first advantage to developing a balanced scorecard model through communication, helping the university's staff to form a united bloc to implement the common development goals.

Secondly, the university has many strengths to exploit and promote, such as multi-disciplinary and multi-level training. Recognizing these strengths allows the university to develop and build appropriate strategies to achieve its goals.

Thirdly, recognizing the importance of balanced scorecard measures, all surveyed subjects rated the four perspectives of finance, customers, internal processes, learning, and growth as very important. These perceptions are a favorable basis for building a balanced scorecard applicable to the University of Labor and Social Affairs.

Limitations:

The system of indicators for evaluating the university's annual performance lacks clear quantification: Although the university develops general orientations and plans for the upcoming academic year and summarizes the implementation results of the past academic year annually, many issues in the construction plan only stop at orientations and striving goals, lacking specific quantitative indicators. Therefore, there is no basis for evaluating whether the university has completed the plan. Regarding financial management activities, the university does not have specific criteria for training costs for each department or faculty, or the cost of scientific research activities for each department, but only the total cost of scientific research activities. This also makes it difficult to have detailed assessments of scientific research activities in each department. Regarding the assessment of facilities, the university only lists the number of classrooms, the number of computers, etc., and assesses the condition of the facilities without specific quantitative indicators, such as the system of lecture hall equipment.

The system of criteria does not fully measure and evaluate all aspects of the university's operations: In the Annual Performance Report, although the university evaluates the results of each activity, many

activities do not have clear measurement criteria. The activities only list the work performed but do not evaluate the results achieved.

The system of criteria for evaluating the effectiveness of the university's operations has not been clearly defined and made public: Currently, the effectiveness of the university's operations is reflected in the annual performance report. However, the criteria for evaluation are not clear, and there is no document that sets out the system of evaluation criteria and is publicly available to all employees. The system of criteria is also subject to the subjectivity of the report writer, as well as the data from the departments. Therefore, the university does not have a clear mechanism for rewarding the level of task completion. In fact, the evaluation of the performance of each individual or group each year mainly assesses the completion of tasks and the excellent completion of tasks, with the titles of Advanced Labor, Base Competition Soldier, Advanced Labor Collective, and Excellent Labor Collective. The criteria in the annual emulation self-scoring table have many criteria that cannot quantify the results achieved.

3. Proposing a system of performance evaluation criteria according to the balanced scorecard model at the University of Labor and Social Affairs in the context of financial autonomy requirements.

Based on the mission, vision, and operational objectives of the university and on the specific characteristics of training service activities, we propose to use the four-dimensional diagram proposed by Kaplan and Norton. They are: finance, customers, internal processes, training, and development. Finance includes 3 main groups of objectives: increasing revenue, reducing costs, and using resources effectively. Customers include 3 core objectives: improving learning quality and learning capacity for learners. Providing high-quality human resources for employers. Internal processes are oriented towards 4 objectives: improving the quality of training services, improving the quality of teaching activities, improving the quality of scientific research activities, and connecting and serving the community. Training and development includes 4 objectives: improving the qualifications of lecturers; investing in facilities; training programs; and diversity of services. Develop evaluation criteria by objective (KPI). The measures will be concretized through a system of indicators. The implementation indicators will reflect the work results of each department and individual in the organization. The establishment of indicators must be based on the development orientation of the organization in each period. When establishing and selecting indicators, it is essential to collect information by analyzing past performance to see future trends. The authors propose the following measures for each objective.

Table 5: Proposed system of indicators.

BSC	Target	Unit
FINANCE	Revenue growth	VND
	Average amount collected per student	VND
	Cost reduction	VND
	Average cost per student	VND
	Ratio of actual expenditure to budget	%
	Average cost per lecturer	VND

	Average cost per employee	VND
	Average cost per manager	VND
	Utilization rate of full-time lecturers and staff	%
	Number of highly qualified lecturers recruited	people
CUSTOMER	Percentage of completion of enrollment targets	%
	Percentage of graduates employed	%
	Percentage of graduates employed in their field of study	%
	On-time graduation rate	%
	Percentage of learners satisfied with the school's training program	%
	Percentage of learners satisfied with lecturers and staff	%
	Percentage of university graduates continuing to study postgraduate programs at the school	%
	Number of new extracurricular and support programs	Credits
	Percentage of scholarship expenditure	%
INTERNAL OPERATIONS	Administrative procedure processing time	Hours
	Lecturer satisfaction with the use of the school's support activities (Information and Library Center, Campus Service Center)	%
	Learner satisfaction with the use of the school's support activities (Information and Library Center, Campus Service Center, Dormitory)	
	Number of regulations adjusted and issued	Regulation
	Percentage of students enrolled in courses	%
	Percentage of time spent on academic advising for students	%
	Student satisfaction rate with academic advising	%
	Number of new training programs	Programs
	Number of new learning materials	Books/Materials

LEARNING AND DEVELOPMENT	Number of new professional development courses	Courses
	Number of staff/lecturers with increased academic titles and degrees	People
	Percentage of investment in scientific research	%
	Number of publications per staff/lecturer	%
	Domestic publication growth rate	%
	International publication growth rate	%
	Number of training courses to improve professional qualifications	Courses
	Number of training courses to improve teaching and service skills	Courses

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