

## **How work life balance and performance measurement are related to the employee performance during COVID 19**

**By**

**Dr. Sameh Abdelhay**

College of Business Administration, Umm Al Quwain University, Umm Al Quwain, 356, UAE

Email: [Drsameh.a@uaqu.ac.ae](mailto:Drsameh.a@uaqu.ac.ae)

**Prof, Dr. Attiea Abdelhay**

College of Business Administration, Umm Al Quwain University, Umm Al Quwain, 356, UAE

Email: [drattiea.marie@uaqu.ac.ae](mailto:drattiea.marie@uaqu.ac.ae)

**Dr. Noor Fareen Abdul Rahman**

Senior Lecturer, Graduate School Of Business, Universiti Sains Malaysia

### **Abstract**

In the time of the COVID-19 pandemic, this study evaluates the impact of performance assessment on the employee's performance, as well as the ramification of work-life balance on employee performance. In this study, the population is the public hospital employees in the UAE. The total number of samples taken was 350. The sample method utilized is the side probability method, with proportional random sampling technique. The researcher to the factor analysis method preferred the principal component analysis with Varimax rotation method. Using spearman correlation after translating the data from categorical to numerical, the researcher examined the degree of correlation and strength of relationship between performance assessment and employee performance. In addition, the researcher used a spearman test to investigate the correlation between performance management strategies and employee performance based on demographics. Research finding shows that performance measurement has a major influence on employee during COVID 19 and that companies need to pay attention to the issues of work-life balance to keep employees inspired and optimize employee productivity, particularly during the COVID-19 pandemic through online work.

### **The introduction**

The COVID-19 epidemic has necessitated a radical shift in the working environment for nearly all employees around the world. The work style of the workers have been changed due to the life style changes as a result of the COVID-19 restrictions and preventative measure such as social isolation, travel restrictions, remote or home-based work and skeletal teams (Gallup, 2020; Tortorella et al., 2020a). These COVID-19 outbreak-related interventions have introduced changes in the behaviour of the employees that can go from temporary to long-term with multiple lockdowns. Employees' well-being is a major concern for line managers, team leaders and human resources specialists because such behavioral shifts can have a direct impact on their productivity (Graves and Karabayeva, 2020). Clearly, employers intervened to limit the influence on employee performance of COVID-19 absorption. It is hard to conclude whether this has these changes have a positive or negative impact, as there are proponents to

both sides. A recent Deloitte survey among Chinese companies found that 46 percent of them expect a decrease in performance as a result of COVID-19 (Boichenko and Tymchenko, 2020).

After the breakout of COVID-19, the organization who invested in creating digital maturity and automation by the use of I4.0 technologies were successful in maintaining the production level of their companies efficiently. IEEE (2020) predicts that the adoption of virtual reality, augmented reality, holographic projections, and realistic collaborative spaces facilitated by tele-presence technology will rise rapidly in companies following the outbreak of COVID-19. Artificial intelligence, technology, big data, VR technology, holograms, cloud technology, autonomous robots, 3D scanning, and 3D printing can all be utilized to handle COVID-19 interventions more effectively, according to Javaid et al (2020). To illustrate the scope of digitization that can be anticipated through the implementation of I4.0 innovation in the post-COVID world, IEEE (2020) assert that “A B2B sale used to require a handshake at an expensive steakhouse; now, it will be done through a food delivery app that serves the steak and wine to people’s new home offices enabled by immersive collaboration spaces, that exist only on a server in a lights-out data center running on a self-healing network.”

## Literature Review

### *The Performance Measurement theory*

According to Kaplan and de Waal (2007) measuring a performance management system's effectiveness requires looking at the structure used to measure performance. Critical success elements, important indicators (such a balanced scorecard), and the behavioral side that deals with employees and their use of performance management are typically included.

Implementing organizational goals is fundamentally the mission of defining performance measurement and management control systems (e.g., “the managers who have formal, information-based routines and procedures use to maintain or alter practices in organizational accomplishments”, Simons, (1995,) “Management control refers to managers who take steps to make sure that the workers do according to what is best to the organization” Merchant & Van der Stede(2012, 9). When it comes to evaluating an organization's performance, quantitative data is more commonly used. The scope of management controls has been widened. Procedures for defining how staff are expected to perform, for example, are included. In this paper, a real business problem will be described and explained using a proper management control method.

Merchant & Van der Stede (2012) differentiates between four types of organizational management controls: results, action, personnel, and cultural controls. Indirect systems of control, such as results controls, do not place a direct emphasis on the actions or decisions of personnel. Financial or non-financial performance measurements, such as profit, are commonly included in the results control process. Instead, employees' actions are the emphasis of action controls. It's the most direct kind of management control, because it outlines exactly what employees are expected to perform. There are several examples of action controls, such as standard operating procedures.

### *Relationship between Performance Measurement and Employee performance.*

According to de Waal,(2007) and Kaplan,(2001), performance measurement and employee performance are linked. In order to comprehend at all levels of the organization, Schmitz and Platts, (2004) stated that a clear and integrated performance measurement framework is needed to increase organizational objectives and the gathering of outcomes. When it comes to high-performing firms, it doesn't matter if they're public or private; they all have the same interest in building and deploying effective performance management systems.

Managers need to know where they stand in order to improve. Because it provides and generates feedback, measurement is an excellent tool for pinpointing areas in need of improvement so that remedial measures can be performed.

A balanced scorecard, developed by Kaplan & Norton (1996), analyzes both individual and group performance in a business. These metrics, which include both process and results, give senior managers a comprehensive picture of their employees' work.

Financial and non-financial measures should be included in balanced scorecards, as well as external (financial and customer) as well as internal (critical business processes, innovation), as well as objective, easily quantifiable measures as well as more subjective, judgmental measures (Kaplan & Norton, 1996, p. 10). It is not clear how to mix or "balance" these multiple indicators for measuring managerial performance, however Kaplan and Norton (1996) say that the balanced scorecard makes subjective incentive systems easier and more justifiable to implement and less prone to game playing.

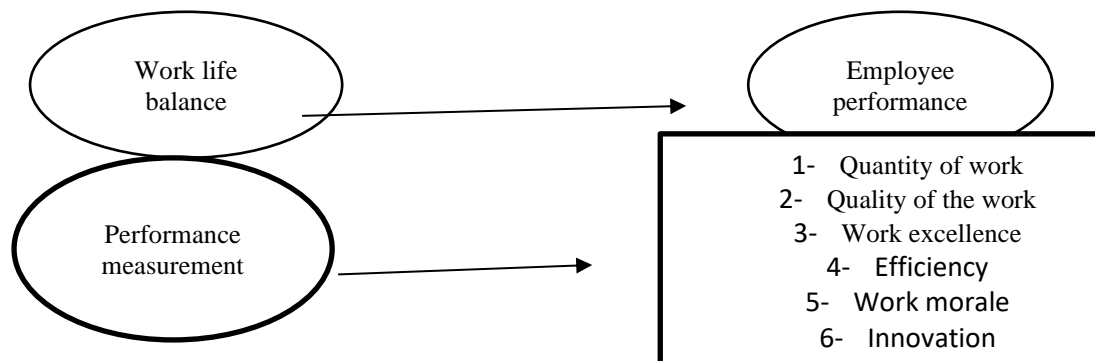
Researchers Kaplan and Norton (2001) that a balanced scorecard resembled a plane cockpit's dials and indicators in many ways discovered it. According to them, in the case of flying an airplane, pilots collect extensive data on many indicators that reflect the existing and projected environment. This includes fuel, air speed, altitude, and bearing. As a result, relying on a single instrument can be disastrous. Similar to managing a public company, managers must be able to see performance in all corners at once. Public sector firms can gather great insight into the performance of the employees by using a scorecard or a valid set of measurements. (1994) Pfeiffer and Pratt, (1994) Kaplan and Norton (2001).

To gauge employee performance, public organizations might use a variety of general and particular metrics to do so. In terms of overall metrics, quality is the most important. How successfully the individual or work unit did their job and/or the precision or efficiency of the finished product/service is referred to as quality "Lambert and Salterio" (2000). The OPM (2001) defines quality as the degree to which a product or service is accurate, appealing, helpful, or effective. Rather than relying just on the quantity or percentage of errors that can be tolerated per unit of work, quality indicators might also include customer satisfaction percentages based on surveys Lambert & Salterio, (2000). Public satisfaction yearly ratings generated by the use of the public surveys and opinion polls on the quality of services supplied by public organizations can be used to gauge the quality of the offered services in public organizations. As a result, the (Christopher, et al., 2003) stated that quantitative performance measurements should take precedence because they are more reliable. Because of the influence of the rater's prejudices, qualitative performance evaluations are frequently less objective, less accurate, and less dependable than quantitative evaluations. Researchers from the Bommer et al (1995). The type of measurement (quantitative or qualitative) should be based on what is being measured, not the other way around. In the words of Lambert (2001). As a qualitative performance metric, service quality cannot be measured quantitatively. It is also impossible to gauge the quality of a quantitative metric such as the volume of service rendered using qualitative methods. As a result, the sort of performance indicators to be evaluated should dictate the measurement method utilized to assess employee performance. Lambert & Salterio, (2000); Macleod, (2001).

### ***2.3 Work Life Balance***

The term "work-life balance" refers to the amount of time spent at work compared to the amount of time spent at home (Abioro et al., 2018; Lazar, Osoian, & Ratiu, 2010). Work-life balance is also a way to build a warm and nurturing work atmosphere that facilitates employees to strike a good balance between work and personal responsibilities, resulting in improved employee

performance (Delecta, 2011; Dhas, 2015). Having a good work-life balance is underpinned by two notions: achievement and happiness (W. Wolor, Kurnianti, Zahra, & Martono, 2020). This is why people who are considered successful do not seem to be as content or contented as they should be, as they need to have both (Bataineh, 2019), this can be shown in Figure 1.



## Methodology

Surveys and inferential statistics were employed to acquire quantitative data for descriptive statistics. The researcher preferred to use the Principal Component Analysis and Varimax Rotation approach, this strategy is used when the variables are connected to each other. The field (2007). This approach is used to decrease the number of observed items to a smaller number of major components that account for most of the observed variance. It's Bryant and Yarnold (1994). Therefore, the main elements discovered describes the majority of the variation in the variable, and they are (the detected principle components) not associated. While Factor analysis uses variable reduction to identify unapparent constructs and the underlying factor structure of many different variables, factor analysis is an alternative strategy. It is hypothesized that an underlying construct (a variable not directly measured) exists; factors that influence responses to observed variables are estimated; and measurement errors owing to unreliability are assessed Ledesma and Valero Mora (2007).

The researcher used spearman correlation after changing the form of the data from categorical to numerical, an examination of the degree of correlation and relationship strength between performance assessment and employee performance was conducted. In addition, the researcher used a spearman test to investigate the correlation between performance management strategies and employee performance based on demographics.

Surveys and inferential statistics were employed to acquire quantitative data for descriptive statistics. The researcher preferred the Principal Component Analysis with Varimax Rotation approach to factor analysis because it is a variable reduction strategy that is employed when variables are thought to be highly connected, Field (2007). The approach reduces the number of observed items to a smaller number of major components that account for most of the observed variance Bryant & Yarnold (1994). Therefore, the main components discovered account for the majority of the variance in the variable, and they are (the detected principle components) not associated. While Factor analysis uses variable reduction to identify latent constructs and the underlying factor structure of many different variables, factor analysis is an alternative strategy. It is hypothesized that an underlying construct (a variable not directly measured) exists; factors that influence responses to observed variables are estimated; and measurement errors owing to unreliability are assessed Ledesma and Valero Mora (2007).

Using spearman correlation after changing the data from categorical to numerical, the researcher examined the degree of correlation and strength of relationship between

performance assessment and employee performance by using spearman correlation. In addition, the researcher used a spearman test to investigate the correlation between performance management strategies and employee performance based on demographics.

The primary components were using Kaiser Criteria selected based on their variance contributions (Eigen values  $\geq 1$ ) to performance measurement techniques, work life balance, and employee performance. The variables (items) that correlate to the principal components were chosen based on their association with the principal components (factor loadings larger than 0.5).

## The result and discussion

### 4.1 Factorial analysis

The researcher applied the test Kaiser-Meyer-Olkin Measure of (KMO) sampling adequacy, to determine the sample efficiency, magnitudes of the observed correlation coefficients and the Partial Correlation Coefficients were compared. The results of Kaiser-Meyer-Olkin Measure of Sampling KMO showed a value was of (0.718), this is greater than the desired level of (0.50). This shows that the sample data is adequate for the factor analysis.

The value of Bartlett's Test of Sphericity was too much great 3737.262 which was very significant (p- value =0.000) this indicated the relationship between some of variables and the components of the employee's performance. Thus, it was sufficient to do factorial analysis.

KMO and Bartlett's test for measurement in this study  
 Regarding the performance management practices in public hospital

<b>KMO</b>	<b>0.718</b>
<b>Bartlett's test</b>	Chi-square P value
	3737.262 0.000

**Table 1** Based on the KMO and Bartlett's test was carried out using SPSS.

<b>Items</b>	<b>Components Performance measurement</b>
The performance measures my organization uses indicate the operating efficiency.	.760
We are all satisfied with the performance measures.	.743
My organization has performance measurements that indicate the quantity of services provided.	.699
My organization has performance measures that indicate the service quality.	.678
We are all satisfied with the performance measures.	.603
The performance measurement the organization uses indicates the customer satisfaction.	.600
The current performance measurements are a fair tool to judge the employee's performance and their work achievement.	.507
My organization has performance measures that indicate the outcome effects.	.501
% of variance	10.593
Eigen value	10.593

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization

From the factor loading of the principal Analysis within the performance measurement, the operating efficiency had the highest rank among the components within the factor loading of 76%, the following was satisfied with performance measurement with a factor loading of 74%. then performance measurement indicates services quantity with 70%, The loading factor of the performance management indicates services quality came next with 68%, followed by the employee's satisfaction with 60%, then customer satisfaction with 60%, the performance measurements are a fair tool with loading factor 51% the last was performance measurement indicates outcome effects with 50% as a loading factor.

#### 4.2 Performance component matrix

The value of Bartlett's Test of Sphericity was great (2070.704) which was very significant (p – value =0.000). This indicated the relationship between the variables and the components of the employee performance. Thus, it was significant to do factorial analysis.

KMO and Bartlett's test for measurement in this study

<b>The employee's performance dimensions</b>			
KMO		0.861	
Bartlett's test	Chi-square		2070.704
	P value		0.000

**Resource:** *the researcher for the statistics analysis results.*

Six (6) components were extracted explaining employee performance as shown in the rotated component matrix below.

**Table 2** Showing Performance Rotated Component Matrix.

	Quantity of work	Quality of the work	The component		
			Work excellence	Efficiency	Work morale Innovation
I am able to produce the quantity of work on time.	0.783				
I am able to produce the quantity of work as specified by my organization.	0.833				
I am able to produce the quantity of work as set by my Supervisor.	0.728				
I am able to produce accurate work that matches customer requests.		0.849			
I am able to produce quality work as s as specified in the organization goals.		0.819			

My Section staff always strives for “work excellence”.							0.887
Our customers are satisfied with this organization’s “work excellence.”							0.776
We have acquired “work excellence” in this organization.							0.794
Our customers are satisfied with our work efficiency.							0.585
We have attained work efficiency in my unit operations.							0.576
Employee morale ranks highest on our Administration's agenda.							0.876
Employees in this organization have high morale.							0.780
Supervisors in this organization try very hard to boost their subordinates’ morale.							0.707
Our supervisors are satisfied with the innovations we usually come up with.							0.834
We regularly come up with innovations that match customer needs.							0.767
% of variance	13.205	10.583	14.966	14.975	11.470	11.609	
Eigen Values	13.156	10.593	14.966	14.890	11.470	11.758	
Cumulative	42.933	75.602	14.966	30.110	65.790	54.830	

Extraction method: Principal Component Analysis

Rotation Method: Varimax with Kaiser Normalization.

a Rotation converged in 6 iterations.

1 = work efficiency 2 = work of excellence 3 = work quantity

4 = innovation 5 = work morale 6 =work quality

As found out from table, the best component in the employee’s performance in the public hospitals was the work efficiency with 15% of variance, followed by the work excellence with 15% of variance, then the work quantity with 13%, the innovation with 12%, the employee’s morale with 11% of variance, finally the component of work quality with 10% of variance.

A further analysis with each of the above six components revealed that: the work efficiency, the item of customer’s satisfaction of work efficiency was the first rank with a

loading factor 82%, then achieving work efficiency in my department with 76%. For the second component of the work excellence. The item of the employees has work excellence had a loading factor 77%, then the item of customers satisfied with work excellence with a loading factor 82%, and we acquired the work excellence with 72%. For third component of the work quantity, able to produce certain work in specific time, proceeded by being able to produce certain work as described from my organization, and being able to produce certain work as my supervisor desire with loading factors 87% , 76% and 75% respectively. The fourth component is innovation, the item of our supervisors are satisfied with the innovations we usually come up with is 83%.

#### ***4.3 Relationship between Performance Measurement and Employee Performance by different demographics variables.***

To measure the relationship between performance measurement and employee's performance by different demographics variables (gender- education- experience) in public and private sectors, thus spearman correlation coefficient was used.

**Table 3**

Factor	Demographics	Public hospitals	
		Spearman correlation	P
<b>Performance measurement</b>	Male	.470**	.000
	Female	.305**	.003
	Diploma	.597**	.001
	Bachelor	.325**	.001
	Master	.667*	.050
	PhD	.078	.854
	Less than 5	.604	.001
	6-15 years	.021	.890
	16 and above	.428**	.000

\*\*Correlation is significant at the 0.01 level ( 2-tailed).

\*. Correlation is significant at the 0.05 level ( 2-tailed).

For gender, according to the result of spearman correlation coefficient, the relations were positive and significant between performance measurement and employee's performance,  $p < .05$ , the spearman value for male was bigger than that of female. For education level, all relations were positive and significant since  $p < .05$  while PhD, the relation was not statistically significant  $p > .05$  the spearman value for master was bigger than that of others. For experience, the relations between the performance measurement and employee's performance were positive, but not statistically significant  $p > .05$ .

The hypothesis examined whether there was a relationship between performance measurement and employee performance in public sector, the finding showed a confirmation of a significant positive relationship existed between performance measurement and employee performance in public organization. It was clear that a clear performance measurement with the quality and quantity of service provided, level of customer satisfaction, and the productivity of employees, enabled workers to perform better, this came in line with the mean index of the performance measurement 3.0107 and 3.2660, this was above average, As a result, it's safe to say that a healthy work-life balance has a favorable impact on productivity. This study's findings support Aryee's work on the topic of job satisfaction because of increased mastery of one's work and family responsibilities (Aryee, Tan, & Srinivas, 2005). According to Dash, overworked employees are more likely to be absent, less productive, and less effective (Darko-Asumadu, Sika-Bright, & Osei-Tutu, 2018; Dhas, 2015). Maintaining a healthy work-life



balance allows employees to be less stressed and perform better (R et al., 2015). Work-life balance, according to Darcy's findings, can have an impact on an organization's ability to function at its best (Darcy, Mccarthy, Hill, & Grady, 2012).

**Table 4:** *Mediating relationship between Performance Measurement and Employee Performance*

Ha	Path	Std. $\beta$	t-value	Sig.	Conclusion
1	Performance measurement $\rightarrow$ quantity of work	-.1808	5.5432	Significant	Performance measurement had a significant relationship with quantity of work
2	Performance measurement $\rightarrow$ quality of work	-.1519	-7.0547	Significant	Performance measurement had a significant relationship with quality of work
3	Performance measurement $\rightarrow$ work excellence	-.0073	-4.0380	Significant	Performance measurement had a significant relationship with work excellence
4	Performance measurement $\rightarrow$ efficiency	-.1311	-6.7711	Significant	Performance measurement had a significant relationship with efficiency
5	Performance measurement $\rightarrow$ work morale	-.0090	-4.0472	Significant	Performance measurement had a significant relationship with work morale
6	Performance measurement $\rightarrow$ innovation	.2798	4.8261	Significant	Performance measurement had an significant relationship with innovation

The table 4 shows a significant relationship between performance measurement and quantity of work, quality of work, work excellence, efficiency, work morale and innovation. This agrees with Kaplan and Norton (1992) who established a new framework for evaluating and managing performance. Recently, academics and the general public have taken an interest in it. Officials in the public sector might utilize the balanced scorecard to keep tabs on how they're doing when it comes to enhancing their own performance. The scorecard, according to Kaplan (2001), is a useful tool for bridging the gap between the public sector's strategic goals and operational actions and measurements. It also helps move the focus away from individual people and programs to the results that those personnel might accomplish. There are two main advantages to utilizing a scorecard when reporting on government performance: external accountability and internal accountability.

The goal of performance measurement is to provide public organizations with feedback and education about their current performance status. Public satisfaction with the quality of public services can be measured annually through surveys and questionnaires that are distributed to the public. Monitoring, empowering and reinforcing successful behavior and stopping or diminishing unproductive conduct is the primary goal of feedback" (2003). If necessary, the group can adjust its actions and decisions in time to achieve various results through the use of feedback. Thus, the group's reactions aid in the regulation of its activities and objectives Vohs, K.D & Ciarocca, (2004). Help the group and its members better understand how their group is connected to other systems by providing feedback (the other groups, the organization, which is part of foreign groups, and organizations). Members of the group may benefit by being aware that these other systems have a similar perspective. Members of a feedback group have the ability to alter the group's membership. Hinsz, V.B. Tindale, R.S.

&Vollrath, D.A. (1997). Participant feedback can also improve environmental awareness by allowing them to see how others made different decisions than they did. Tindale R.S. Group vs. (1989). London &Sessa, (2006) said that when expectations and goals are clearly communicated at the beginning of the project, the formation of a cohesive mental model occurs. This model's development and task completion are aided by providing feedback on behavior and performance during the task.

Employees who work with performance measurement systems should be consulted in order to ensure that the systems are clear and acceptable to both management and the employees who work with them. Discussions about performance measurement lessen the possibility that performance measures are viewed as unjust and impossible to achieve. Measuring performance also serves as a foundation for keeping tabs on and evaluating employee performance in light of the company's goals and objectives. To determine whether or not an organization's goals and objectives have been met, performance measurement serves as a powerful tool for determining whether or not the goals and objectives have been met, as opposed to monitoring. There is a slew of concerns with public sector performance measurement. The frequency with which performance measurements are used will have a good impact on employee performance, and it is critical to keep employees actively engaged in their work in order to improve public sector performance measurement procedures.

The organization's goals and the gathering of outcomes should be further supported by the performance measurement. All levels of employees in an organization require an easy-to-understand performance measurement framework (Schmitz &Platts, 2004). They also noted that staff might only produce excellent performance with a defined framework of performance measurement. A performance assessment system that incorporates employee participation in developing performance indicators and criteria could be a good way of capturing the unique characteristics of public sector employees.

**Table 5:** *Mediating relationship between work life balances on employee performance.*

<b>Ha</b>	<b>Path</b>	<b>Std. <math>\beta</math></b>	<b>t-value</b>	<b>Sig.</b>	<b>Conclusion</b>
1	Work life balance → quantity of work	.2833	5.5172	Significant	Work life balance had a significant relationship with quantity of work
2	Work life balance → quality of work	.4557	3.8616	Significant	Work life balance had a significant relationship with quality of work
3	Work life balance → work excellence	.0382	6.1792	Significant	Work life balance had a significant relationship with work excellence
4	Work life balance → efficiency	.0520	5.2763	Significant	Work life balance had a significant relationship with efficiency
5	Work life balance → work morale	.2193	4.0350	Significant	Work life balance had a significant relationship with work morale
6	Work life balance → innovation	.5034	3.9711	Significant	Work life balance had a significant relationship with innovation

Performance measurement must be upgraded and made relevant by public organization managers and policy makers. Like private businesses, public organizations are not self-contained entities. Policy decisions made by the government have a significant impact on citizens' day-to-day activities and business operations. You do not know the genuine state of a government agency; you may not be able to use government policies to your advantage. This "armed" government may establish well-focused policies that successfully boost the performance of public companies' employees, as the feedback from performance measurement has been provided. According to the results of the Spearman correlation test, there is a strong correlation between on-the-job performance measures used by the legal profession, which are known to be transparent and comprehensive, and the performance of employees in both the public and private sectors for all demographics. An important step forward from prior research that relied on indirect measures of performance such variations in hours worked or absenteeism to identify gender disparities in labor market outcomes. Adler and Blank (1999) and Ichino and Moretti (1999) (2010).

Table 5 shows a significant relationship between the work life balance and quantity of work, quality of work, work excellence, efficiency, work morale and innovation, This comes with that Work life balance made in higher education institutions (universities) attains the consequence that a relationship of time flexibility and employee performance is positive and significant so that academies should cogitate the balance of life in higher education institutions, as in research (Hashim et al., 2017). work in the two areas, employment in the health sector got seen the most susceptible during the Covid 19 pandemic since this sector considered as the vanguard in this pandemic management . This situation generates an growth in stress levels for health workers because work life balance and stress levels for health workers influences job satisfaction with occasional times (Putrantiet al., 2018). Today every successful employee is experiencing a dilemma in the balance between personal work life and professional life. Every positive worker is now in a balance between individual work and professional life. Workers are willing to work extra time to attain their aims (Satpathy et al., 2014), work life balance recognizes the goal when the blenditure of contribution in work and other life segments is balanced. This blenditure never stays stagnant but varies because of changes in commitment and responsibility of workers. (Kaliannan et al., 2016). This agrees with (HSBC (2017), virtual work is more productive than cash incentives. Companies that allow employees to work from home have been found to be more productive than those that do not. a rise in employee well-being and output (Stevens, 2019). According to Graves and Karabayeva (2020), virtual work provides employees with greater work flexibility, higher time availability, and access to better talent around the world that can improve the performance of the normal individual (2020).

## **5. Conclusion**

The purpose of this study was to investigate hoe COVID-19 could impact the performance of the employees and their work-life balance as a mediator. The results of the study show that work-life balance and performance evaluation have a commending and notable influence on the performance of the employee. For businesses in the COVID-19 period, this study has practical results as well. It was critical to implement strategic actions connected to technology and life balance, and to work in support of improved motivation and performance among employees.

### **5.1. Theoretical implications**

From a theoretical viewpoint, three results are worth stating, first, the objective performance measurement the scorecard balance will improve the general employee performance that compromise six factors which are work efficiency, work excellence, work quantity, work quality, employee's morale and innovation. Second, the work life balance has a great role to push the employee's performance forward since the worker can have a balance between their work and personal life, which is apparent during The Pandemic. The study shows there is a significant positive relationship between work life balance and employee's performance.

## **References**

- Abioro, M. A., Oladejo, D. A., & Ashogbon, F. O. (2018). Work Life Balance Practices And Employees Productivity In The Nigerian University System. *Crawford Journal Of Business & Social Sciences*, 8(2), 49-59.
- A. Y. A. B. Ahmad, S. S. Kumari, M. S, S. K. Guha, A. Gehlot and B. Pant, "Blockchain Implementation in Financial Sector and Cyber Security System," 2023 International Conference on Artificial Intelligence and Smart Communication (AISC), Greater Noida, India, 2023, pp. 586-590, <https://doi.org/10.1109/AISC56616.2023.10085045>
- Amaratunga, D. et al., (2002). "Application of the Balanced Score-card Concept to Develop a Conceptual Framework to Measure Facilities Management Performance Within the National Health Service Facilities," *International, Journal of Health Care Quality Assurance*, Vol. 15 No. 4, pp. 141-51
- Amaratunga, D., & Baldry, D., (2002). "Moving From Performance Measurement to Performance Management, Facilities," Vol. 20 Nos. 5-6, pp. 217-23
- Baiman, S., Fischer, P. E., Rajan, M. V., (2001). "Performance Measurement and Design in Supply Chains," *Management Science*, Vol. 47, No. 1, Design and Development (Jan., 2001), pp. 173-188
- Baker, G., R. Gibbons, and K. J. Murphy. 1994. Subjective performance measures in optimal incentive contracts. *Quarterly Journal of Economics* 109 (4): 1125–1156.
- Boichenko, O., Tymchenko, N., 2020. How to Reduce the Pandemic Impact on Employees: A Guide for Company Leaders. Deloitte. Available at: <https://www2.deloitte.com/ua/en/pages/human-capital/articles/impact-of-covid-19.html>. (Accessed 1 July 2020).
- Bommer, W. H., Johnson, J. L., Rich, G. A., Podsakoff, P.M., & MacKenzie, S. B. (1995). "On the Interchangeability of Objective and Subjective Measures of Employee Performance," "A meta analysis, *Personnel Psychology* 48 (3): 587-605
- Caputo, A., Hyland, P., 2020. Employee Concerns about COVID-19. Available at: <https://www.mmc.com/insights/publications/2020/march/employee-concerns-about-covid-19.html>. (Accessed 1 July 2020).
- Cohen, B., 2008.
- Bani ahmad , Ahmad A. Y.(2013).The Ability of Accounting Information Systems to support Profitability and Growth (Industrial Sector-Jordan Companies)*European Journal of Business and Management* [www.iiste.org](http://www.iiste.org) ISSN 2222-1905 (Paper) ISSN 2222-2839 (Online) Vol.5, No.19, 2013
- Ahmad, A. Y. Bani ahmad , (2019). Empirical Analysis on Accounting Information System Usage in Banking Sector in Jordan. *Academy of Accounting and Financial Studies Journal*, 23(5), 1-9.
- Ali Alsheikh GA, Binti Abd Halim MS, Ayassrah AYA, Theeb Alnawafleh EA, Bin A Tambi AMS. (2018) Investigation of Factors Influencing Customer Loyalty in Malaysia and Jordan Hotel Industry. *J Hotel Bus Manage* 7: 181. doi: 10.4172/2169-0286.1000181

- Ahmad Yahya Bani Ahmad, Nawwaf Hamid Alfawaerah, Anas Al-Qudah, Mahmoud laham. The Governance Capability to Support Accounting & Financial Disclosure in the financial Statements (Case Study – Industrial Sector) , Research Journal of Finance and Accounting [www.iiste.org](http://www.iiste.org) ISSN 2222-1697 (Paper) ISSN 2222-2847 (Online) Vol.4, No.10, 2013
- Christopher, D., Larcker, D. F. & Meyer, M. W., (2003). “Subjectivity and the Weighting of Performance Measures,” Evidence from a balanced scorecard, American Accounting Association: The Accounting Review, Vol. 78, No. 3 (Jul., 2003), pp. 725-758
- Christopher, M., (2004). “Learning from Feedback in Performance Measurement Systems,” Public performance and management review, Vol. 28, No. 1, pp. 9-29
- De-Bruijn, H. (2002), “Performance measurement in the public sector”, strategies to cope with the risks of performance measurement”, International Journal of Public Sector Management, Vol. 15 Nos. 6/7, pp. 578-94
- Delecta, P. (2011). Work Life Balance. International Journal of Current Research, 3(4).
- Gallup, (2020. April 7). How Leaders Are Responding to COVID-19 Workplace Disruption. Available: <https://www.gallup.com/workplace/307622/leaders-responding-co-vid-workplace-disruption.aspx>.
- Graves, L., Karabayeva, A., 2020. Managing Virtual Workers-Strategies for Success. IEEE Engineering Management Review. Gunnigle, P., Lavelle, J., Monaghan, S., Guiffrida, A., & Gravelle, H.. (2001). “Measuring Performance in Primary Care” Econometric analysis and DEA, Applied Economics, Vol. 33, pp. 163-165
- Hashim, M., Ullah, M., & Khan, D. M. A. (2017). Impact of time flexibility on employees’ performance: A study of teaching faculty in government colleges of management sciences Peshawar. City University Research Journal, 2(2), 34-47.
- Hurst, J., & Jee-Hughes, M., (2000). Performance Measurement and Performance Management in OECD systems, Paris, OECD
- Javaid, M., Haleem, A., Vaishya, R., Bahl, S., Suman, R., Vaish, A., 2020. Industry 4.0 Technologies and Their Applications in Fighting COVID-19 Pandemic. Diabetes & Metabolic Syndrome: Clinical Research & Reviews.
- Kaliannan, M., Perumal, K., & Dorasamy, M. (2016). Developing a work-life balance model towards improving job satisfaction among medical doctors across different generations. The Journal of Developing Areas, 50(5), 343-351.
- Kaplan, R.S. & Norton, D.P. The Balanced Scorecard – Measures That Drive Performance. Harvard Business Review, 1992, (January/February), 71-79.b
- Kaplan, R. S., and D. P. Norton. 1996. The Balanced Scorecard: Translating Strategy into Action. Boston, MA: Harvard Business School Press. ———, and ———. 2001. The Strategy-Focused Organization: How Balanced Scorecard Companies Thrive in the New Business Environment. Boston, MA: Harvard Business School Press.
- Kaplan, R. S., (2001). “Strategic Performance Measurement and Management in Non- profit Organizations,” Non-profit management and leadership, Vol. 11 No. 3, pp. 353-70
- Kaplan, R. S., & Norton, D. P., (2001). “The Strategy-Focused Organization,” How balanced scorecard companies thrive in the new business environment, Harvard Business School Press, Boston, MA. Kaydos, W., 1999
- Kaplan, R. S., & Norton, D. P., (2001). “The Strategy-Focused Organization,” How balanced scorecard companies thrive in the new business environment. Boston, MA: Harvard Business School Press
- Kaplan, R. S., & Norton, D. P., (1996). The Balanced Scorecard,” Translating strategy into action, Boston, MA: Harvard Business School Press
- Khan, Yasser, et al. "Application of Internet of Things (IoT) in Sustainable Supply Chain Management." Sustainability 15.1 (2022): 694. <https://doi.org/10.3390/su15010694>

- HSBC, 2017. Nine Out of Ten (89%) Employees Believe Flexible Working Is Key to Boosting Productivity Levels. Available at: [https://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=2&ved=2ahUKEwiDIPj01rDpAhXDURUIHY0\\_BsUQFjABegQIChAE&url=https%3A%2F%2Fwww.about.hsbc.co.uk%2F%2Fmedia%2Fuk%2Fen%2Fnews-and-media%2Fcmb%2F171108-flexible-working.pdf&usg=AOvVaw35r5jxp67zZU1\\_oBQUo4B0](https://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=2&ved=2ahUKEwiDIPj01rDpAhXDURUIHY0_BsUQFjABegQIChAE&url=https%3A%2F%2Fwww.about.hsbc.co.uk%2F%2Fmedia%2Fuk%2Fen%2Fnews-and-media%2Fcmb%2F171108-flexible-working.pdf&usg=AOvVaw35r5jxp67zZU1_oBQUo4B0).
- IEEE, 2020. How COVID-19 Is Affecting Industry 4.0 and the Future of Innovation. Available at: <https://transmitter.ieee.org/how-covid-19-is-affecting-industry-4-0-and-the-future-of-innovation/>.
- Lambert, R., & Salterio, S., (2000). "The Balanced Scorecard," Judgmental effects of common and unique performance measures, *The Accounting Review* Vol. 75, No. 3, pp. 283-298
- Putranti, H. R. D., Tyoso, J. S. P., & Ismiyanto, I. (2018). The Importance of Employee Performance of Civil Servant in Near-Retirement Phase at Pematang Residence. *Jurnal Bina Praja: Journal of Home Affairs Governance*, 10(2), 263-274.
- Salterio. 2000. The balanced scorecard: Judgmental effects of common and unique performance measures. *The Accounting Review* 75 (3): 283–298. ———, and
- Sanderson, I., Bovaird, T., & Davies, P., (1998). "Made to Measure," Evaluation in practice in Local Government, London, Local Government Management Board
- Smith, M., (2001, November). Fixing the Balanced Scorecard's Missing Link. Gartner G2
- Stevens, P., 2019. The 2019 Flexible Working Survey. Wildgoose. Available at: <https://wearewildgoose.com/uk/news/flexible-working-survey-insights/>.
- Wolor, W., Kurnianti, D., Zahra, S. F., & Martono, S. (2020). The Importance of Work-Life Balance on Employee Performance Millennial Generation in Indonesia. *Journal of Critical Reviews*, 7(9), 1103-1108. <https://doi.org/http://dx.doi.org/10.31838/jcr.07.09.203>