

# Balanced scorecard in the hospitality and tourism industry: Past, present and future

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## ABSTRACT

After its introduction in 1992, the balanced scorecard (BSC) has attracted considerable interest from both scholars and practitioners. This is evidenced by the increasing number of publications addressing BSC and the large number of professional events devoted to it. However, there is little research on BSC in the hospitality and tourism industry. This study aims to contribute towards filling this significant gap through studying 106 top-ranked journal articles on BSC, of which 37 belong to the hospitality and tourism industry. In so doing, the study highlights the research focus that has been placed so far on BSC and examines its trends and the relationships amongst its perspectives. It also provides valuable input to identify gaps currently impeding BSC development in the hospitality and tourism industry, recommends future research opportunities intended to improve understanding and practice of BSC along with building up on emerging research topics like sustainable tourism and new tourism management.

## 1. Introduction

Profit – means to an end or an end itself? The answer to this question forms the foundation of many performance measurement tools that promise to measure as per the organization's needs. Practitioners and academicians alike keep forgetting that profit is merely the means to an end and not the end itself (Spiller, 2000). Given this in mind, a renowned performance measurement tool, balanced scorecard (BSC), has gained quite a lot of prominence since its induction by Kaplan and Norton in 1992. While, to date researchers agree on the widespread use of BSC by practitioners, few quality reviews on BSC exist that shed light on the extant BSC literature. In particular, although some scholars have begun to emphasize the relevance of adopting BSC to the hospitality and tourism industry (e.g. Elbanna et al., 2015; Sainaghi, 2010), the overall current status of BSC research in this industry is unknown. Hence, this is a timely review to know how the less researched BSC, as one of the most used performance management systems, has been studied in the hospitality and tourism industry and how can we advance this line of research.

The economic impact of hospitality and tourism industry has risen significantly over the past years, where the industry experienced a GDP growth of 3.5%, surpassing the global economic growth of 2.5%, and

contributed an overall of 10.3% to global GDP in 2019 (WTTC, 2020). In addition to the industry's increasing economic contribution, hospitality and tourism also provided approximately 330 million jobs in 2019 and contributed approximately 25% towards job creation over the past five years (ibid.). However, the global industry has been severely hit by the coronavirus pandemic, where the loss has been forecasted to be as severe as 60–80% reduction in the industry's economic contribution for the year 2020 (OECD, 2020). Given that the hospitality and tourism industry has been the third largest growing industry and the upcoming economic crisis it faces in wake of the COVID-19 pandemic, examining the current status of its performance measurement can highlight the specific areas that need to be further researched for an enhanced service delivery and superior organizational performance.

Despite the multidimensional nature of organizational performance, research focus has been placed on lagged financial measures (Bartlett et al., 2014; Bento et al., 2017). Performance management research, hence, has highlighted the prevailing limitations of measuring organizational performance using single constructs (Maltz et al., 2003) and focusing exclusively on financial indicators (Neely and Al Najjar, 2006). A renowned development in the field of performance management, BSC, has gained prominence given the increasing promotion by its developers and adoption by various industries. While existing performance

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measurement systems focused merely on financial measures, BSC attained higher adoption with its inclusion of non-financial perspectives, in addition to financial ones, along with an emphasis on leading and lagging and short and long-term measures. BSCs have evolved over the years since its inception as a mere performance measurement tool, in 1992, into a strategic management system (Papalexandris et al., 2004; Speckbacher et al., 2003; Vila et al., 2010). Although the importance of BSC is increasing in many industries such as banking (Davis and Albright, 2004; Glaveli and Karassavidou, 2011), public sector (Kasperskaya, 2008; Umashev and Willett, 2008; Woods and Grubnic, 2008) and healthcare (Naranjo-Gil et al., 2009), to name a few, yet BSC is rarely examined in the hospitality and tourism industry (Elbanna et al., 2015) which is an important gap, this review tries to fill.

Moreover, limited quality review and conceptual papers exist on BSC. Of significance to this systematic review are two other quality reviews that exclusively examined BSC literature in accounting (Hoque, 2014) and sustainability BSC (SBSC) (Hansen and Schaltegger, 2016). Hoque (2014) conducted a systematic review on BSC to examine the trends so far in the past twenty years since the introduction of BSC in 1992. However, the review focused exclusively on the accounting and general business and management field. Another prominent systematic review on SBSC conducted by Hansen and Schaltegger (2016) examined the extant literature on the emerging concept of SBSC and in doing so, they put forth a typology of the various prevailing structures of SBSC in the current literature. Interestingly, none of these review papers studied the status quo of BSC or SBSC literature at an industry level, or more specifically in the hospitality and tourism industry which is a contribution of this study.

On the other hand, conceptual papers have primarily focused on BSC enhancement through combination with other topics such as total quality management (Hoque, 2003), and enlightened value maximization (Jensen, 2002). Nørreklit (2000), for example, tried to enhance BSC through critically analyzing its key assumptions and relationships. Specific to an industry focus, no quality theoretical research studies on BSC exist, highlighting a significant theoretical research gap in BSC in general and hospitality and tourism literature in particular. Hence, given the rising importance of BSC in business management and the relevance of sustainability to the hospitality and tourism industry, this review paper is further enhanced by examining the prevailing trends in BSC literature with respect to general business, management and ethics. In doing so, the researchers aim to attain insights from ongoing research on BSC in these popular disciplines and accordingly, propose how BSC in the hospitality and tourism industry can advance in terms of scholarly research. Through examining the status quo of BSC research, this study implicates the relevance of BSC to the hospitality and tourism industry, given the ability of BSC to cater to multiple stakeholders, thereby allowing organizations to manage the complex relationships that are inherent in the industry (Feng et al., 2003). Further, this review allows future researchers to advance and empirically test upon this line of thought. The hospitality and tourism industry, in particular, is in need of a comprehensive performance measurement tool that takes into account its labor-intensive nature (Phillips and Louvieris, 2005) and BSC, with its combination of various non-financial and financial perspectives, can serve that purpose.

To sum, this study, in the hospitality and tourism industry, aims to a) examine the prevalence of BSC, b) survey the contemporary trends in BSC literature, c) propose a future research agenda to enhance BSC research, and d) develop a preliminary SBSC. The remaining of this review is structured into four main sections that look into its methodology, the analysis of included studies, a roadmap for future BSC research and study limitations and avenues for future research.

## 2. Review Methodology

Given the discussed aims of this study, the researchers conducted a two-streamed literature search for scholarly peer-reviewed articles on

BSC in general business, management and ethics and in the hospitality and tourism industry. Similar to previous performance measurement reviews (MacBryde et al., 2014; Sainaghi, 2010), EBSCO, Science direct and ProQuest are used in this review to gather relevant research articles on BSC.

The first literature search was carried out to gather relevant research articles on BSC in general business, management and ethics. Five specific categories from the Academic Journal Quality (AJG) Guide (2018) are looked at. These are: Accounting, General Management, Ethics, Gender and Social Responsibility, Human Resource Management and Employment Studies, Regional Studies, Planning and Environment, and Strategy. The AJG Guide (2018) is prominently used by management researchers to identify high quality journals and to also focus on specific fields of research (e.g. Hoque, 2014; Lueg and Vu, 2015). To ensure quality, we considered journals with a rating of 3 or above as per the AJG (2018) (Elbanna et al., 2020) and journals with at least a rank of A or above in the Australian Business Deans Council (ABDC, 2019) (Hoque, 2014). Lastly, the impact factor provided by Journal Citation Report was also considered. Hence, inclusion of high-quality research is ensured. Given the above limiters to ascertain quality research along with the fact that BSC was introduced for the first time in 1992, no restrictions were placed by the authors on the time-period of the research papers being reviewed. Following Hoque (2014), the keywords “balanced scorecard”, “balanced business scorecard”, “scorecard” OR “BSC” appearing in the article title, abstract or the list of keywords are used to search for relevant papers.

The second literature search was conducted to identify research studies relating to BSC in the hospitality and tourism industry. One category from AJG (2018), Sector Studies, was looked at as it constituted of tourism and hospitality journals. Further, the journal criteria were relaxed in this literature search to include a more representative number of published research articles on BSC. Accordingly, this search focused on journals in Sector category with either a rating of 2 or above as per the AJG (2018) or journals with a rank of B or above as per the ABDC (2019). Adapting from Sainaghi et al. (2013) and Sainaghi et al. (2019), a keyword search of “balanced scorecard”, or “balanced business scorecard” or “scorecard” or “BSC” and “tourism” or “travel” or “hospitality” or “hotels” or “hotel” was utilized. Further, references of these research articles were also examined for any relevant BSC focused empirical studies that were conducted in the hospitality and tourism industries and published in journals satisfying our criteria (Sainaghi et al., 2019).

In this systematic literature review process, similar to George et al. (2019), a total of 123 relevant articles were shortlisted upon applying the above criteria. Further examination on the nature of research (empirical or conceptual) led to a reduction of shortlisted research papers to 106, where only empirical research studies were considered (see Table 1). However, the remaining relevant theoretical research studies were used to supplement this systematic review’s findings, develop a proposed SBSC framework and propose future research avenues. Of these 106 empirical studies, 37 research studies were found in the hospitality and tourism industry (35%), thereby highlighting the comparatively less amount of quality research being done in this important industry.

## 3. Overview and analysis of included studies

Upon seeing Fig. 1, it can be noticed that quality BSC research papers in general business, management and ethics began appearing in 1997 (Butler et al., 1997) and rose significantly in two time periods of 2000–2004 and 2010–2014, but experienced simultaneous decreases in 2005–2009 and 2015–2019. BSC literature in the hospitality and tourism industry, on the other hand, has been comparatively quite less and has not acquired as much research focus since the very beginning.

Of the 106 identified empirical studies, the first research study to examine BSC in the hospitality and tourism industry was conducted by

**Table 1**  
List of journals reviewed.

Journal	AJG category	Ranking			Frequency
		ABDC 2019	AJG 2018	Impact factor 2019	
Management Accounting Research	Account	A*	3	4.044	10
Behavioral Research in Accounting	Account	A	3	–	7
European Accounting Review	Account	A*	3	2.322	4
The British Accounting Review	Account	A*	3	2.984	2
Financial Accountability and Management	Account	A	3	–	2
Abacus	Account	A	3	2.200	1
Critical Perspectives on Accounting	Account	A	3	2.528	1
Accounting, Auditing and Accountability Journal	Account	A*	3	2.537	1
Journal of Accounting, Auditing and Finance	Account	A	3	–	1
Contemporary Accounting Research	Account	A*	4	2.261	3
Accounting, Organizations and Society	Account	A*	4*	3.147	5
The Accounting Review	Account	A*	4*	4.562	5
Journal of Accounting Research	Account	A*	4*	4.891	2
Journal of Business Ethics	Ethics-CSR-Man	A	3	3.796	4
California Management Review	Ethics-CSR-Man	A	3	5.000	2
Journal of Business Research	Ethics-CSR-Man	A	3	4.028	2
British Journal of Management	Ethics-CSR-Man	A	4	2.750	1
International Journal of Human Resource Management	HRM&Emp	A	3	3.150	2
Human Resource Management	HRM&Emp	A*	4	2.934	4
Business Strategy and the Environment	Regional Studies, Planning and Environment	A	3	6.381	2
Journal of Environmental Management	Regional Studies, Planning and Environment	A	3	4.865	2
Anatolia	Sector (Tourism)	B	1	1.112	1
Annals of Tourism Research	Sector (Tourism)	A*	4	5.493	1
Cornell Hospitality Quarterly	Sector (Tourism)	A	2	2.492	2

**Table 1 (continued)**

Journal	AJG category	Ranking			Frequency
		ABDC 2019	AJG 2018	Impact factor 2019	
International Journal of Contemporary Hospitality Management	Sector (Tourism)	A	3	3.957	4
International Journal of Culture, Tourism & Hospitality Research	Sector (Tourism)	B	1	–	2
International Journal of Hospitality and Tourism Administration	Sector (Tourism)	B	1	–	2
International Journal of Hospitality Management	Sector (Tourism)	A*	3	4.465	10
Journal of Hospitality Marketing & Management	Sector (Tourism)	A	1	3.011	1
Journal of Human Resources in Hospitality & Tourism	Sector (Tourism)	B	1	–	1
Journal of Travel & Tourism Marketing	Sector (Tourism)	A	2	2.989	2
Journal of Travel Research	Sector (Tourism)	A*	4	5.338	1
Journal of Vacation Marketing	Sector (Tourism)	A	1	1.865	1
Service Industries Journal	Sector (Tourism)	B	2	1.149	3
Tourism Analysis	Sector (Tourism)	A	2	–	1
Tourism Management	Sector (Tourism)	A*	4	6.012	2
Tourism Recreation Research	Sector (Tourism)	A	2	–	2
Tourism Review	Sector (Tourism)	B	1	1.060	1
Long Range Planning	Strat	A	3	3.363	6
<b>Total</b>					<b>106</b>

Brown and McDonnell (1995) which developed a preliminary BSC for the hospitality industry. Quality research in this industry gained momentum in the early 21st century but experienced a slight decrease in the later years. The following sections compare and contrast the BSC empirical literature in hospitality and tourism industry with that of general business, management and ethics. This enabled us, later, to design a roadmap informing future BSC research in the hospitality and tourism industry based on the insights gained from analyzing the 106 empirical studies.

*3.1. BSC trends in general business, management and ethics*

This section attempts to observe and analyze the trends on BSC research in general business, management and ethics. The 69 empirical studies were analyzed for their research topics, research objectives, nature of research study (exploratory or descriptive), and variables involved. Upon focusing on the research topics and research objectives,

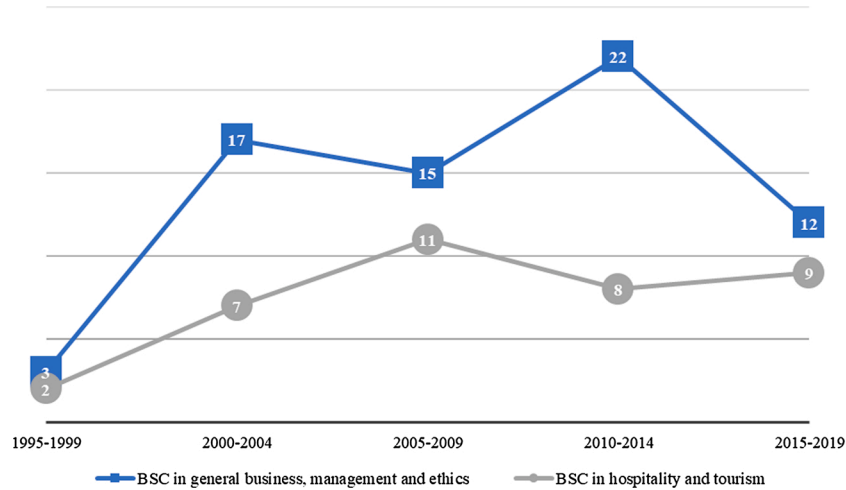


Fig. 1. BSC research over the years.

we were able to categorize the empirical studies into the following four trends, namely, BSC adoption and implementation, sustainability and BSC, antecedents and consequences of BSC, and BSC as a framework. Research focus played a prominent role in categorizing the BSC literature amongst the four trends such that BSC adoption and implementation literature examined how BSC has been adopted and implemented in organizations, while sustainability literature comprised of research studies examining the interrelation between organization’s sustainability activities and BSC. Further, antecedents and consequences of BSC stream consisted of research pertaining to what drives or inhibits BSC adoption and implementation and its impact; while the BSC as a framework category identified literature that utilized BSC as a foundational framework to enhance performance management.

Following Hoque (2014), a five year time period was used to identify the timeline of research being analyzed. While research on the adoption and implementation of BSC and using BSC as a framework originated in the late 20th century, more descriptive research on the antecedents and consequences of BSC did not occur until the early 2000s (see Fig. 2). Furthermore, research on antecedents and consequences of BSC continued to contribute significantly to BSC literature until it experienced a significant decrease in 2015–19 which may be due to increasing prominence of other research trends like BSC adoption and implementation and sustainability and BSC. Sustainability and BSC trend, though has gradually increased in terms of research focus, it, however experienced a decrease in 2010–14. We now discuss in detail these four trends identified in the BSC literature in general business, management

and ethics.

First, BSC adoption and implementation has been the second most prominently researched topic. Considerable proportion of the research papers reviewed (31.8%) focus on understanding BSC adoption and implementation. Irrespective of the proliferation of this research focus since the early 21st century, most research studies (77.27%) are exploratory in nature. Such a vast number of exploratory studies could be attributed to the unique nature of the BSC itself which calls for qualitative research methods that seek to understand the way BSC is being adopted or implemented by organizations. Given that organization’s strategies vary greatly from one organization to another as well as from one industry to another, the way BSC is adopted and implemented is changing continuously (Busco and Quattrone, 2015). Hence, to date, BSC adoption and implementation remains a topic of interest to researchers. Researchers have actively tried to examine ways in which organizations can utilize BSC to realize their sustainability strategies. In doing so, they have given rise to a new stream of research trending under the name of *sustainability BSC*.

Second, sustainability has been incorporated into the BSC in two different ways; within the existing four perspectives (Dias-Sardinha and Reijnders, 2005) or as a stand-alone perspective (Bento et al., 2017; Hansen et al., 2010; Hubbard, 2009), where the latter was a more frequent occurrence. A prominent BSC modification is the Sustainability BSC (SBSC) that has gained momentum in the BSC literature given the incorporation of the much in demand environmental and social perspectives within the BSC (Hansen and Schaltegger, 2018; Hubbard,

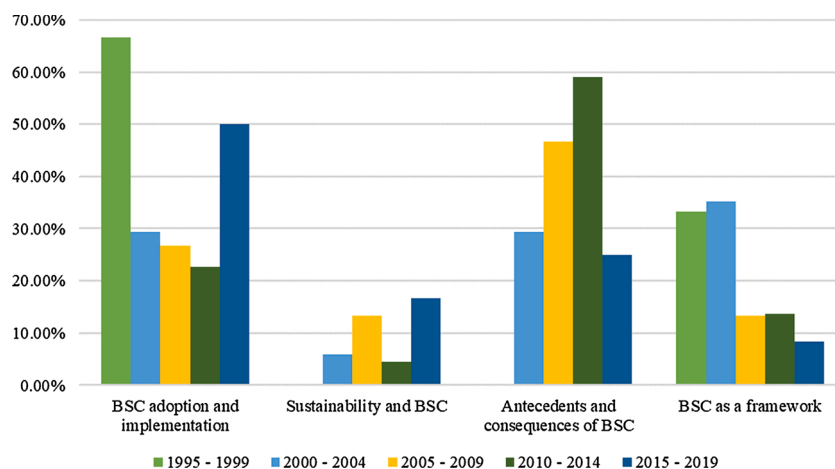


Fig. 2. BSC literature trends in general business, management and ethics.

2009). Given the recently acquired interest of researchers in examining sustainability with respect to the BSC, the nature of research on this topic so far has been conceptual and exploratory, thereby accounting for the large proportion of qualitative research methods. The active use of BSC to assess sustainability by various industries and its inclusion into the BSC framework as stand-alone perspective(s) highlights the popularity of SBSCs amongst organizations. Thus, researchers need to actively make use of this opportunity to further examine the two inter-related concepts, sustainability and BSC which we will try to contribute to as shown later (please, see section 4.1.4 *Sustainable tourism*).

Third, the most prominent research topic that was observed in BSC literature relates to the examination of BSC's antecedents and consequences. Studies examining the antecedents of BSC have primarily examined the impact of organizational-level and/or individual-level factors on two aspects of BSC, namely, BSC usage (Jarrar and Smith, 2014; Naranjo-Gil et al., 2009; Wiersma, 2009) and operationalizing organizational performance using BSC (Elbanna and Elbanna, 2015). A larger research focus is placed on understanding BSC's consequences as compared to its antecedents. The research studies looking into the consequences of BSC usage primarily focus on two attributes: decision-making and performance evaluation. 70% of empirical papers examining the consequences of BSC studied how BSC impacted performance evaluation of managers and organizations. Through using experiments, scholars have tested for the existence of effects which BSC usage had on manager's personal decisions related to self-enhancement (Cianci et al., 2013) and organizational decisions (Cheng and Humphreys, 2012).

Fourth, few researchers utilized BSC as a framework with other decision-making, performance metric and strategic control concepts like analytic hierarchy process (AHP) and comprehensive performance assessment (CPA) (Woods and Grubnic, 2008) to developed hybrid performance frameworks. Other studies built their research models upon the BSC framework to better understand how various organizational factors impact organizational performance through HR (Yeung and Berman, 1997) and training (Glaveli and Karassavidou, 2011). Researchers examining usage of BSC as a framework to assess organizational performance managed to study multiple industries as well (Maltz et al., 2003) indicating the wide-spread acceptance of BSC concepts across the different service industries.

### 3.2. BSC trends in the hospitality and tourism industry

This study divided the literature on BSC into two streams: first, general business, management and ethics, and second, the hospitality and tourism industry. Overall, of the 106 papers that are looked at, 69 belong to the first stream, and only 37 papers exclusively focus on the hospitality and tourism industry. These latter studies are highlighted in gray in Table 2.

Our analysis shows that performance measurement systems in the hospitality and tourism industry are primarily driven by budgetary control to build revenues, by customer relationship management to ensure high quality of service, by strategically managing internal business processes and by collaborating to drive innovation and learning (Phillips and Louvieris, 2005). Employee management is crucial and invested heavily in this industry (ibid.). The inter-reliability of employee and customer satisfaction in the hospitality and tourism industry illustrates the importance of utilizing BSC in this industry. However, researchers have highlighted lack of BSC application and research in this important industry (Elbanna et al., 2015; Ribeiro et al., 2019). Similar to BSC literature in general business, management and ethics, the BSC trends in hospitality and tourism industry were found to be four-fold, *adoption and implementation of BSC, sustainability and BSC, antecedents and consequences of BSC and utilizing BSC as a framework*. Unlike BSC in general business, management and ethics, BSC literature in hospitality and tourism industry primarily utilized BSC as a framework in

examining the industry in the late 20th century to early 21st century (see Fig. 3). With the industry in its beginning stages of adopting BSC, most researchers have looked into how prevailing performance measurement systems in the hospitality and tourism industry are similar to the BSC framework (Evans, 2005; Phillips and Louvieris, 2005; Ribeiro et al., 2019) and the various ways in which BSC can be incorporated into the hospitality and tourism industry through nature specific BSC (Kang et al., 2015; Sainaghi et al., 2019; Vila et al., 2010) and sector specific BSC (Brown and McDonnell, 1995; Elbanna et al., 2015).

Interestingly, research studies, in the later 21st century, began conducting descriptive research and investigated the antecedents of hotel and travel agencies' performances that was operationalized using BSC (Abdel-Maksoud et al., 2016; Nazarian et al., 2017; Patiar and Mia, 2009; Pool et al., 2017; Salehzadeh et al., 2015; Wu and Chen, 2012; Wu and Lu, 2012). Another prominently researched topic that emerged was the use of BSC as a framework to construct performance measurement tools that aided website evaluation of destination management organizations (Feng et al., 2003), convention and visitor bureaus (Kim and Njite, 2009; Myung et al., 2005; Stephenkova et al., 2010), national tourism organizations (Douglas and Mills, 2004), bed and breakfast (B&Bs) (Kline et al., 2004), small wineries (Yuan et al., 2004), and hotels (Kim et al., 2014; Kim and Kim, 2010). While researchers have actively used BSC as a framework for website evaluation, another study by Aureli and Del Baldo (2019) did not find a widespread use of BSC amongst convention bureau in Italy.

Interestingly, the nature of the hospitality and tourism industry, specifically, its intangible assets, its focus on human resources, the inconsistency in service provision and the type of activities call for the use of BSC (Ribeiro et al., 2019). Researchers examining the prevalent performance metrics being used in the hospitality and tourism industry (for example, Atkinson and Brown, 2001; Huang et al., 2007; McPhail et al., 2008; Phillips and Louvieris, 2005) found the existence of performance measures pertaining to all four traditional perspectives of BSC indicating an existing proliferation of BSC in the industry, of which the practitioners seem to be unaware of and which BSC scholars have been unsuccessful in utilizing efficiently. However, researchers successfully identified this research gap and proposed BSCs that exclusively fit the needs of specific hospitality sectors (Brown and McDonnell, 1995; Chen et al., 2011; Elbanna et al., 2015; Huang, 2008; Huckestein and Duboff, 1999) and new product development in a ski resort (Sainaghi et al., 2019). Hence, as identified by various researchers so far (Elbanna et al., 2015; Evans, 2005; Kang et al., 2015), examining BSC in the hospitality and tourism industry is of need, given the labor-intensive nature of the industry that calls for the use of a comprehensive performance measurement system which caters to not just attaining profits but to measuring employee and customer performance as well.

Since the hospitality and tourism industry is yet to completely utilize BSC, researchers have begun to actively introduce it. In a similar vein, an early study by Brown and McDonnell (1995) highlighted the prospect of the hospitality sector utilizing BSC and accordingly, developed a preliminary BSC. Huckestein and Duboff (1999) followed suit and explored how Hilton group of hotels developed a Hilton scorecard loosely based on BSC. Similarly, Elbanna et al. (2015) developed and tested a BSC for the hospitality sector, along with Huang (2008) and Chen et al. (2011) who developed BSCs for travel agencies and hot spring hotels, respectively. However, other sectors within the tourism industry still remain unexplored in terms of developing and utilizing BSC to fit their organizational strategies and the nature of these sectors, such as tour operators, food and beverages, and tourism public departments. In terms of incorporating additional non-financial strategic perspectives, SBSC research in the hospitality and tourism industry has emerged where scholars have begun to incorporate sustainability into BSCs (Vila et al., 2010) and assess its impact on organizational goals and vision (Kang et al., 2015).

Researchers have utilized varied research methods such as surveys, interviews, case studies and focus groups. In spite of the recent interest

**Table 2**  
Summary of research on BSC.<sup>a</sup>

No.	Study	Description	Methods	No. of BSC perspectives	BSC Trends			
					Adoption & Implementation	Sustainability & BSC	Antecedents & Consequences	Framework
1	<a href="#">Brown and McDonnell (1995)</a>	<b>Examined the hotel sector performance measures in US and developed a BSC for a five-star hotel</b>	<b>Conducted an interview with the General Manager of a five-star hotel in US</b>	Four				√
2	<a href="#">Butler et al. (1997)</a>	Examined the development and implementation of BSC	Case study of a consumer packaging company in UK, Rexam Custom Europe	Three	√			
3	<a href="#">Yeung and Berman (1997)</a>	Examined the impact of HR practices in impacting business performance through BSC	Case study of Eastman Kodak in the film industry	-				√
4	<a href="#">Chesley and Wenger (1999)</a>	Examined the BSC implementation over time through a mutual adaptation process	Longitudinal case study of a US federal defense agency	Four	√			
5	<a href="#">Huckestein and Duboff (1999)</a>	<b>Developed Hilton balanced scorecard</b>	<b>Case study on Hilton Group</b>	Four				√
6	<a href="#">Denton and White (2000)</a>	<b>Studied implementation of BSC in White Lodging Services and reported the positive impact of BSC implementation on financial performance</b>	<b>Longitudinal case study on White Lodging Services</b>	Four	√			
7	<a href="#">Spiller (2000)</a>	Developed an ethical performance scorecard	Secondary data collected on 40 companies from New Zealand share market	-				√
8	<a href="#">Ahn (2001)</a>	Studied the implementation of a BSC in a strategic business unit	Case study of a Swiss electrical equipment company	Four	√			
9	<a href="#">Atkinson and Brown (2001)</a>	<b>Assessed the current status of performance metrics in UK hotel sector and the presence of BSC</b>	<b>Surveyed 18 international hotel organizations in UK and interviewed 3 senior hotel executives</b>	Four				√
10	<a href="#">Malmi (2001)</a>	Examined how and why BSCs are adopted in Finland	Semi structured interviews of 17 companies using BSC in Finland	Four to five	√			
11	<a href="#">Rigby (2001)</a>	Examined the usage of BSC by companies in North America	Survey of North American companies	-	√			
12	<a href="#">Walker and MacDonald (2001)</a>	Developed an HR scorecard to influence and improve business performance	Case study of Verizon in the US	Four				√
13	<a href="#">Doran et al. (2002)</a>	<b>Proposed successful ways to implement BSC in hotels by highlighting probable pitfalls and ways to overcome them</b>	<b>Interviewed 5 General Managers of hotels in USA</b>	Four	√			
14	<a href="#">Kasurinen (2002)</a>	Examined the barriers affecting BSC adoption	Longitudinal case study of a metal company in Finland	-	√			
15	<a href="#">Schay et al. (2002)</a>	Developed an HR scorecard	Survey of US federal agencies	Four				√
16	<a href="#">van Veen-Dirks and Wijn (2002)</a>	Devised a framework building upon critical success factors and BSC	Research data on 15 companies in Netherlands	-				√
17	<a href="#">Feng et al. (2003)</a>	<b>Utilized BSC to compare and contrast destination marketing organization (DMO) websites in USA and China</b>	<b>3 evaluators assessed websites of 30 US DMOs and 34 DMOs in China</b>	Four				√
18	<a href="#">Maltz et al. (2003)</a>	Developed a multi-dimensional performance framework using BSC and success measures model	Field interviews and surveys of CEOs and senior management	Five				√
19	<a href="#">Speckbacher et al. (2003)</a>	Examined BSC usage in German speaking countries	Survey of publicly traded companies from Germany, Austria and Switzerland	Three to four	√			
20	<a href="#">Banker et al. (2004)</a>	Examined how performance evaluation of managers is linked to strategic nature of	Experiment using MBA students for a clothing company	Four				√

(continued on next page)

Table 2 (continued)

No.	Study	Description	Methods	No. of BSC perspectives	BSC Trends			
					Adoption & Implementation	Sustainability & BSC	Antecedents & Consequences	Framework
21	Braam and Nijssen (2004)	performance measures of BSC Explores how BSC usage affects organizational performance	Surveyed B2B companies in Netherlands	Four			√	
22	Davis and Albright (2004)	Examined whether the implementation of BSC has an impact on financial performance of banks	Quasi-experimental field-based research of multiple bank branches in USA	Four			√	
23	Douglas and Mills (2004)	Used a modified BSC approach to evaluate national tourism organization websites and develop a model for website visitor retention	Surveyed 7 experts in tourism marketing and website development to evaluate websites of top 10 Caribbean destinations	Four				√
24	Kline et al. (2004)	Utilized BSC to evaluate websites of Bed & Breakfast (B&Bs) in Indiana, USA	Surveyed 9 trained evaluators (Master's students of hospitality and tourism) to assess 20 B&B websites	Four				√
25	Papalexandris et al. (2004)	Examined the use of a specific BSC model for performance measurement	Case study of a software company in Greece	Four				√
26	Roberts et al. (2004)	Examines the impact of disaggregating BSC on performance evaluation	Experiment using students for a retail company	Four			√	
27	Ullrich and Tuttle (2004)	Studies how BSC usage affects managers' time allocation	Experiment using students	-			√	
28	van der Woerd and van den Brink (2004)	Develops and tests the applicability of Responsive scorecard that is oriented towards sustainability	Secondary data from food and tourism industry (trade associations for land and water recreation, supermarket chain and dairy competition) in Italy and Netherlands	Five		√		
29	Yuan et al. (2004)	Used BSC to assess effectiveness of small winery websites involved in wine tourism	Surveyed 6 trained evaluators (Graduate students in web marketing of hospitality and tourism) who evaluated websites of 25 small wineries in a mid-western state in US	Four				√
30	Ax and Bjørnenak (2005)	Studied the communication, diffusion and transformation of BSC	Utilized secondary data from Sweden	Five	√			
31	Dias-Sardinha and Reijnders (2005)	Assessed environmental and social performance of companies using a thematic BSC	Semi-structured interviews in 13 large companies in Portugal	Four		√		
32	Dilla and Steinbart (2005)	Examined the impact of prior training and experience in designing BSC on performance evaluation	Experiment using students for a clothing company	Four			√	
33	Evans (2005)	Examined the relevance of current performance measures to BSC perspectives	Surveyed 3-star and 4-star hotels in UK	Four				√
34	Myung et al. (2005)	Utilized BSC to evaluate websites of Convention and Visitor Bureaus (CVB) and Convention and Exhibition (CE) centers	13 trained evaluators assessed 6 CVB websites and 6 CE websites in US and 6 CVB websites and 6 CE websites in UK	Four				√
35	Phillips and Louvieris (2005)	Examined how current performance measurement approaches relate to BSC framework	Multiple case studies of 2 hotels, 2 pubs, 2 restaurants, 2 leisure operators and 2 visitor attractions in UK	Four				√
36	Park and Gagnon (2006)	Investigated the causal relationships amongst the performance measures of hotels using BSC	Surveyed 129 hotels in South Korea	Four				√

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Table 2 (continued)

No.	Study	Description	Methods	No. of BSC perspectives	BSC Trends			
					Adoption & Implementation	Sustainability & BSC	Antecedents & Consequences	Framework
37	Huang et al. (2007)	Examined the prevalence of BSC in hotels in China and tested the causal relationships amongst the perspectives	Surveyed 186 3-star, 4-star and 5-star international tourist hotels in China	Four				✓
38	Malina et al. (2007)	Developed and studied the implementation of a distributor BSC	Conducted interviews in a Fortune 500 firm	Seven				✓
39	Phillips (2007)	Examined the implementation of BSC as a strategic control tool	Conducted a longitudinal field study at a hotel in UK	Five	✓			
40	Wong-On-Wing et al. (2007)	Examined the impact of overlooking causal links between BSC perspectives on creating conflict in performance evaluation	Experiment using students for a clothing company	-			✓	
41	De Carlo et al. (2008)	Studied the implementation of BSC in a destination management setting in the context of strategy assessment	Case study on Turin Convention Bureau	Four	✓			
42	Huang (2008)	Developed a BSC to examine e-commerce strategy performance of Taiwanese travel agencies	Conducted interviews and a longitudinal survey on various general travel agencies, tour operator and domestic travel agencies	Four				✓
43	Jamali (2008)	Examined the prevalence of ethical performance scorecard developed by Spiller (2000) in firms	In-depth interviews of managers from firms in Lebanon and Syria	-		✓		
44	Kasperskaya (2008)	Examined the implementation of BSC	Multiple case studies of Spanish public sector	Four	✓			
45	Liedtka et al. (2008)	Studied the impact of evaluators' ambiguity intolerance on performance evaluation	Experiment using students	Four			✓	
46	McPhail et al. (2008)	Examined the extent of BSC utilization by HR managers with a focus on learning and growth perspective	Interviewed 14 HR managers at hotels in Australia	Four				✓
47	Rhodes et al. (2008)	Examined the impact of leadership styles, national culture, HR practices and organizational culture on BSC implementation	Case study on Central Bank of Indonesia	Four	✓			
48	Umashev and Wilfielt (2008)	Examined the factors of success or failure in BSC implementation	Case study of the local government authority in Australia	-	✓			
49	Woods and Grubnic (2008)	Demonstrated the theoretical linkage between BSC and Comprehensive Performance Assessment (CPA)	Case study of Hertfordshire County Council in UK	Four				✓
50	De Geuser et al. (2009)	Studied how and if BSC impacts organizational performance	Surveyed attendees to BSC conferences held in Switzerland, UK, Germany, Austria, France and Netherlands	-			✓	
51	Kaplan and Wisner (2009)	Examines the impact of BSC structure (number of perspectives) on performance evaluation	Experiment using students for a manufacturing company	Five			✓	
52	Kim and Njite (2009)	Utilized BSC to evaluate CVB websites in South Korea	Researchers analyzed the content of 8 convention center websites	Four				✓
53	Naranjo-Gil et al. (2009)	Examines the roles CFOs play in adoption of Management Accounting Systems (BSC)	Surveyed CFOs and looked at archives of public hospital sector in Spain	-			✓	

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Table 2 (continued)

No.	Study	Description	Methods	No. of BSC perspectives	BSC Trends			
					Adoption & Implementation	Sustainability & BSC	Antecedents & Consequences	Framework
54	<a href="#">Patiar and Mia (2009)</a>	<b>Examined the impact of transformational leadership and market competition on organizational performance (BSC)</b>	<b>Surveyed 112 Managers from 56 hotels &amp; resorts</b>	<b>Two</b>			✓	
55	<a href="#">Wiersma (2009)</a>	Studied the reasons or drivers for using BSC	Managers from 19 Dutch firms were surveyed	-			✓	
56	<a href="#">Cardinaels and van Veen-Dirks (2010)</a>	Examines the impact of organization and presentation of BSC measures on performance evaluation	Experiment using students in Western Europe for a clothing company	Four			✓	
57	<a href="#">Gonzalez-Padron et al. (2010)</a>	Studied the impact of knowledge management on BSC perspectives	Surveyed senior executives from MNCs	Four			✓	
58	<a href="#">Guimaraes et al. (2010)</a>	Studied the application of BSC in waste utilities	Multiple case studies on four waste utilities in Portugal	Four	✓			
59	<a href="#">Hansen et al. (2010)</a>	Proposed and tested a community enabled BSC to integrate community and business goals	Case study of pharmaceutical company, Merck Ltd., in Thailand	Five		✓		
60	<a href="#">Kim and Kim (2010)</a>	<b>Developed a performance measurement tool using BSC and analytical hierarchy process to compare website evaluation in hospitality and tourism</b>	<b>Surveyed 11 experts in hospitality, tourism and MIS</b>	<b>Four</b>				✓
61	<a href="#">Knechel et al. (2010)</a>	Examined how BSC affected audit risk assessment	Experiment using senior auditors from a Big 4 Audit firm	Four			✓	
62	<a href="#">Kraus and Lind (2010)</a>	Examined the adoption of corporate BSC	Interviewed senior corporate managers of Swedish MNCs	Three to five	✓			
63	<a href="#">Stepchenkova et al. (2010)</a>	<b>Performed website evaluation using BSC on a census of US CVB websites</b>	<b>2 researchers evaluated 967 websites of Convention Bureaus</b>	<b>Four</b>				✓
64	<a href="#">Sundin et al. (2010)</a>	Investigates the implementation of BSC to understand how BSC helps in balancing multiple objectives	Cast study of publicly owned Australian electric company	Four	✓			
65	<a href="#">Tayler (2010)</a>	Examined the impact of involvement in BSC implementation on evaluating success of strategic initiative roll outs	Experiment using students for a fast food company	-			✓	
66	<a href="#">Vila et al. (2010)</a>	<b>Develops a sustainability BSC</b>	<b>Focus groups and surveys of Spanish tourist destination managers from 1531 Spanish municipalities</b>	<b>Six</b>		✓		
67	<a href="#">Chen et al. (2011)</a>	<b>Developed a performance evaluation model using BSC for hot spring hotels</b>	<b>Conducted 30 interviews and surveyed managers from hot spring hotels in Taiwan</b>	<b>Four</b>				✓
68	<a href="#">Ding and Beaulieu (2011)</a>	Examined the role of mood congruency bias in performance evaluation	Experiment using students for a clothing company	-			✓	
69	<a href="#">Glaveli and Karassavidou (2011)</a>	Studied the impact of training on organizational performance through formulating a causal linkage value chain in the format of BSC	Case study of employees and customers of the Greek public bank's branches	Four				✓
70	<a href="#">Lee and Yang (2011)</a>	Examined the impact of organization structure and competition on BSC design	Surveyed CFOs from Taiwanese firms	Four			✓	
71	<a href="#">Qu and Cooper (2011)</a>	Studied the impact of inscriptions in BSC	Fieldwork on BSC development project for a Canadian medical	Four				✓

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Table 2 (continued)

No.	Study	Description	Methods	No. of BSC perspectives	BSC Trends			
					Adoption & Implementation	Sustainability & BSC	Antecedents & Consequences	Framework
72	Bentes et al. (2012)	Examines the integration of BSC with Analytical Hierarchy Process (AHP)	Focus groups conducted on 16 employees and secondary data collected from a Brazilian telecom company	Four				√
73	Cheng and Humphreys (2012)	Investigated the impact of causal linkages and perspective categorization of BSC on strategy appropriateness judgements	Experiment using students	Four				√
74	Kaplan et al. (2012)	Examined the role of negativity bias in evaluation of favorable and unfavorable performance	Experiment using students for a retail company	Four				√
75	Schloetzer (2012)	Examined the role of asymmetry and magnitude of interdependence between distributor and manufacturer in impacting BSC perspectives and contract renewal	Case study on manufacturer and distributor of petroleum	-				√
76	Wu and Chen (2012)	Studied the difference amongst hotels and motels in Taiwan on the relationships between CRM, RM experience and organizational performance (BSC)	Mixed methods (focus groups, in-depth interviews and surveys) were used on a sample of hotels and motels	Two				√
77	Wu and Lu (2012)	Studied the impact of customer relationship management (CRM) and relationship management (RM) on organizational performance (BSC)	8 scholars, experts and hotel managers were involved in the focus group, 24 management supervisors at hotels & B&Bs were interviewed, 336 managers and supervisors from hotels and 224 managers and supervisors from B&Bs were surveyed	Four				√
78	Cianci et al. (2013)	Examined how type of incentive system and performance measure affects manager's self enhancement decisions	Experiment using students for a clothing company	Four				√
79	Cooper and Ezzamel (2013)	Examined the adaptation of BSC in light of globalization	Longitudinal case study of an MNC situated in Germany, UK and China	Four	√			
80	Bartlett et al. (2014)	Studied how a strategic timeline impacts performance evaluation	Experiment using MBA students	Four				√
81	Jarrar and Smith (2014)	Examines the mediating role of innovation between entrepreneurial strategy and BSC usage	Surveyed top executives of a manufacturing company in Australia	Four				√
82	Kim et al. (2014)	Developed a website evaluation tool using a combined approach of BSC with analytical hierarchy process	Surveyed 57 experts in hospitality and IT to evaluate three hotel websites at economy, luxury and upscale levels respectively	Four				√
83	MacBryde et al. (2014)	Studied how the presence of BSC promoted strategic transformation	Longitudinal case study of British Naval Base Clyde	-	√			
84	Semeijn et al. (2014)	Studied how managerial competencies impacted organizational performance measured as BSC	Surveyed managers, subordinates, peers and supervisors from a Dutch consultancy	Four				√
85	Zins (2014)	Examined the use of BSC as an internal benchmarking tool in destination management	115 tourism organizations were studied	-				√
86				Four	√			

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Table 2 (continued)

No.	Study	Description	Methods	No. of BSC perspectives	BSC Trends			
					Adoption & Implementation	Sustainability & BSC	Antecedents & Consequences	Framework
87	Busco and Quattrone (2015) Elbanna et al. (2015)	Studies how BSC implementation is affected by accounting inscriptions <b>Developed and tested a BSC for the hospitality sector</b>	Longitudinal case study of an oil and gas company in the Middle East <b>Survey on managers from 4* star hotels and above in UAE and Qatar</b>	Five				√
88	Elbanna and Elbanna (2015)	Examined the impact of bank disclosures on operating performance (measured by BSC) and market valuation	Secondary data of banks licensed by Central Bank of Egypt	Four			√	
89	Kang et al. (2015)	<b>Utilized a sustainability BSC to understand how CSR affects organizational goals and vision</b>	<b>Surveying customers, employees and managers of a Thai hotel</b>	Four		√		
90	Salehzadeh et al. (2015)	<b>Investigated the impact of spiritual leadership on organizational performance that is measured by BSC</b>	<b>Surveyed middle managers from 46 hotels</b>	Four			√	
91	Abdel-Maksoud et al. (2016)	<b>Studied the impact of stakeholder pressure on use of eco-control systems and the impact of usage on hotel performance in UAE</b>	<b>Surveyed 150 Managers from 3-star to 5-star hotels</b>	Four			√	
92	Chen et al. (2016)	Examines the impact of visual attention in performance evaluation	Experiment using employees from accounting and an MNC	Four			√	
93	Csikósová et al. (2016)	Quantified a marketing strategy by implementing BSC	Online surveys of Tatra bank in Slovakia	Four	√			
94	Humphreys et al. (2016)	Examined how BSC attributes (causal linkages and time delay information) impacted manager's performance and mental model accuracy	Experiment using students	Four			√	
95	Journeault (2016)	Proposes and tests a specific kind of sustainability BSC, Integrated scorecard	Multiple case studies of food producer and clothing retailer in Canada	Four		√		
96	Sutheewasinnon et al. (2016)	Examines the development of BSC and how it is affected by institutional pressures	Managers and executives in Thai public sector were interviewed and archival documents were looked at	Four				√
97	Ax and Greve (2017)	Tested the adoption of BSC in terms of its compatibility with organizational culture and values and beliefs	Web-based survey of Sweden manufacturing units	Five	√			
98	Bento et al. (2017)	Examined the impact of presence of CSR measures and financial measures in BSC when making bonus and appraisal decisions	Experiment on students in US on a bank	Five		√		
99	Bobé et al. (2017)	Examined the adoption of BSC	Case study on two health care institutes (FMH and ALERT) in Ethiopia	Four	√			
100	Cooper et al. (2017)	Studied the development and marketing of BSC	Multiple methods (interviews, field studies, secondary data) used from management consultancies and MNCs	-	√			
101	Nazarian et al. (2017)	<b>Examined the impact of national culture and balanced organizational culture on hotel performance</b>	<b>Surveyed 236 Managers and employees from 96 hotels in UK</b>	Three			√	
102	Pool et al. (2017)	<b>Investigated the impact of internal marketing orientation on BSC perspectives</b>	<b>Surveyed 116 travel agencies in Iran with fewer than 50 employees each</b>	Four	√			
103	Maran et al. (2018)			Four	√			

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Table 2 (continued)

No.	Study	Description	Methods	No. of BSC perspectives	BSC Trends			
					Adoption & Implementation	Sustainability & BSC	Antecedents & Consequences	Framework
104	<b>Aureli and Del Baldo (2019)</b>	Studied the adoption of BSC with respect to internal and external environment <b>Examined the CVB industry to see prevalence of BSC in website evaluation</b>	Longitudinal case study of an Italian public company <b>Multiple case studies were conducted with 8 Convention Bureaus in Italy</b>	-				✓
105	<b>Ribeiro et al. (2019)</b>	<b>Examined the resonance of current performance measures being used by the industry to BSC</b>	<b>Surveyed and interviewed managers and consultants from 4-star and 5-star hotels in Portugal</b>	Four				✓
106	<b>Sainaghi et al. (2019)</b>	<b>Develops a BSC for new product development</b>	<b>Case study of a ski-resort in Italy</b>	Five				✓

<sup>a</sup> Studies highlighted in bold refer to those in the hospitality and tourism industry.

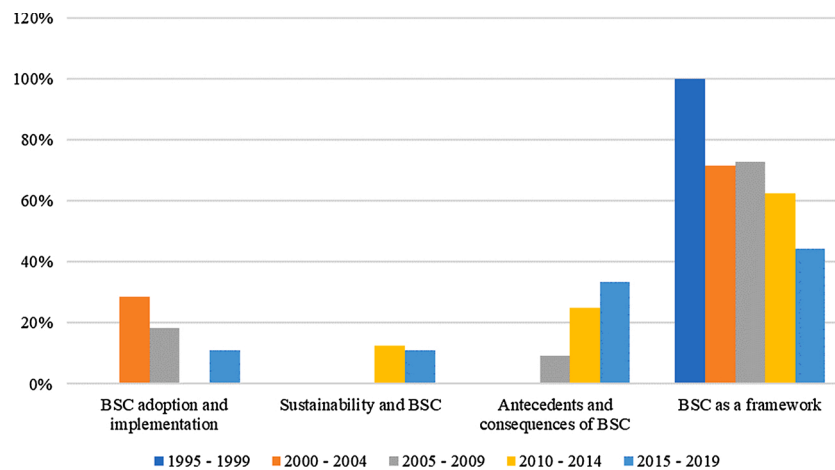


Fig. 3. BSC literature trends in hospitality and tourism.

accrued in the hospitality and tourism industry, researchers have managed to examine the industry in both developing as well as developed economies. Given that BSC research in the hospitality and tourism industry is still in its early stages, future research can further examine the differential implementation of BSC in this industry as compared to other service industries. Moreover, the increased prominence of sustainability in the hospitality sector (Kang et al., 2015) calls for further examination of BSC usage to uncover implementation and performance of sustainability in the industry.

Relatively few studies examined implementation of BSC in hospitality and tourism industry through longitudinal case studies and interviews. While some research examined implementation of BSC as a strategic decision (De Carlo et al., 2008; Phillips, 2007), other research found positive financial impact of implementing BSC in a hotel group (Denton and White, 2000), and another study proposed probable pitfalls to successful BSC implementation through engaging in informal discussion with hotel managers (Doran et al., 2002). This limited adoption and implementation of BSC by the industry could be attributed to its unique nature, where larger organizations in the industry, such as hotel or restaurant chains, constitute of distinct business units that may require their own performance measurement systems at the business-unit level. However, BSC application becomes more relevant as they are designed specific to a business-unit and are implemented accordingly (Figge et al., 2002).

Fairly less amount of research has been conducted that investigates the causal nature of BSC in this industry (35.1%); however, this lack of research could be attributed to the minimal level of BSC adoption in the

industry itself. Amongst the exceptions are three studies that examined the causal nature between the BSC perspectives in a hotel setting and in travel agencies in an eastern context (Huang et al., 2007; Huang, 2008; Park and Gagnon, 2006). Huang (2008) concluded that differences existed in the causal relations amongst the BSC perspectives depending on the strategy being implemented. Hence, these research studies are a beginning towards accruing a better understanding of the inter-relations of the multi-dimensional nature of performance measurement in the hospitality and tourism industry which needs to be advanced upon through examining more sectors and countries.

The scope for researchers to examine the antecedents and consequences of implementing SBSC in the hospitality and tourism industry had hardly been tapped into until a research study was conducted by Patiar and Mia (2009) which examined the impact of transformational leadership and market competition on hotel's non-financial and financial performance. Consequent research further analyzed the impact of organizational factors like relationship management (Wu and Chen, 2012; Wu and Lu, 2012), usage of eco-control systems (Abdel-Maksoud et al., 2016), organizational culture (Nazarian et al., 2017), internal marketing orientation (Pool et al., 2017) and individual-level antecedents like spiritual leadership (Salehzadeh et al., 2015). Hence, scholars are yet to unravel various other avenues of incorporating BSC in the industry which would further advance performance measurement research and instill scholarly interest towards conducting descriptive research studies of BSC (such as consequences of using BSC) in the hospitality and tourism industry.

Through understanding the prevalent trends in general business,

management and ethics, the researchers were better able to compare it to the current status of BSC research in the hospitality and tourism industry and how the latter can be further advanced to assist more refined performance measurement (see Fig. 4). The following section expands upon this line of thought by proposing research avenues for future research on the basis of the knowledge gained from reviewing BSC research trends and gaps in general business, management and ethics along with extant research of BSC in the hospitality and tourism industry.

#### 4. A roadmap for future research

BSC research in the hospitality and tourism industry is a budding research topic, such that most of the research has been conducted in the past ten years, whereas BSC research in general business and management dates back to as early as 1992. Following Elbanna (2006), the insights for future research of BSC in the hospitality and tourism industry are sub-divided into two categories: first, *substantive extensions*, where conceptual enhancements to future research are proposed and second, *methodological implications* that discusses several issues concerning research methodologies.

##### 4.1. Substantive extensions

The following sub-sections illustrate the different ways the substance in question, i.e. BSC literature, can be further advanced in the hospitality and tourism industry. Upon assessing the BSC adoption and implementation trend, various research gaps pertaining to evaluating BSC effectiveness in the industry and assessing the causal relationships amongst the BSC perspectives are put forth. Through surveying the antecedents and consequences of BSC and BSC as a framework trends,

future research ideas regarding proposing a rising concept called new tourism management and assessing certain dynamics of BSC that impact its adoption and implementation were put forth. Furthermore, examining the sustainability and BSC trend laid foundation for the various ways of incorporating sustainability when operationalizing performance in the hospitality and tourism industry.

##### 4.1.1. Effectiveness of BSC in the hospitality and tourism industry

Previous researchers have highlighted several issues that exist in the actual implementation of BSC, namely, the timeline of perspectives (Bartlett et al., 2014), the importance of perspectives (Bento et al., 2017), and lack of focus on human dimension (Maltz et al., 2003). Furthermore, developing BSC is a complex and time-consuming task which requires constant review as the measures are interlinked to the strategy (Papalexandris et al., 2004). Accordingly, future research needs to actively look into enriching the extant hospitality and tourism literature by examining if similar reasons have caused delayed BSC adoption and implementation in this industry. Given that most of the hospitality and tourism industry is yet to adopt BSC, researchers can make use of this opportunity to conduct longitudinal case studies where they can test for the adoption and implementation of BSC in various hotels, travel agencies and other relevant organizations. This can help, for example, to understand how the BSC can assist tourism organizations in catering to the various needs of their stakeholders.

Another research scope exists where the performance evaluation of the BSC itself can be examined. For example, is the performance measurement tool delivering on its promises? Does it allow managers to translate, communicate and fulfill organization's strategy? Hence, future research can actively engage corporations in studying the effectiveness of BSC, which does not primarily limit itself to higher organizational performance. Additionally, failed cases of BSC implementation

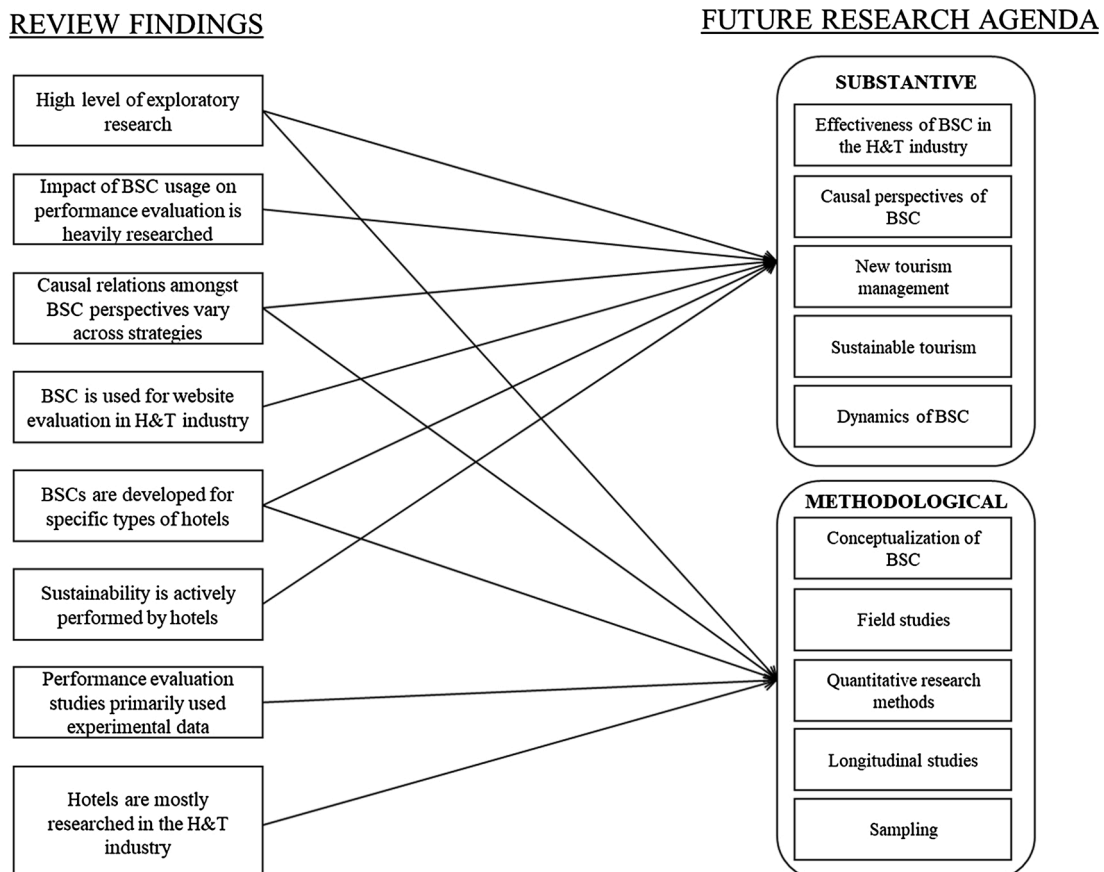


Fig. 4. Mapping of the review findings and research agenda topics.

can lead to richer insights and allow for prospective BSC users to avoid falling into a similar trap (Doran et al., 2002).

BSC is not a static concept and it keeps evolving (Speckbacher et al., 2003). Moreover, with the dynamic environment and competitive nature of the hospitality and tourism industry (Elsharnouby and Elbanna, 2021; Serra-Cantallops et al., 2018), BSC maintenance comes as another key research topic that has not yet been focused on by BSC researchers in general and those in the hospitality and tourism industry in particular. Though extant research has emphasized on the need to constantly update the current BSC (Braam and Nijssen, 2004; Papalexandris et al., 2004) and accordingly make necessary amendments to ensure its continuous effective implementation (Elbanna et al., 2015), researchers have not yet studied whether organizations engage in BSC maintenance and if so, what is the process and outcome(s) of BSC maintenance?

#### 4.1.2. Causal perspectives of BSC

Awareness of the strategy in place as well as the proposed links amongst the BSC perspectives are quite crucial to ensure effective implementation of BSC (Bartlett et al., 2014; Davis and Albright, 2004). Accordingly, statistical cause-effect relations differ from the belief of organizational actors regarding the existence of causal relations amongst the BSC perspectives, where the belief of existing causal relations might play a stronger role in achieving balance than the actual statistical causal relation (Sundin et al., 2010). Hence, irrespective of the imminent need to link causal perspectives prior to implementing a BSC, as was proposed by Kaplan and Norton (2001), various researchers have highlighted the lack of organizations in identifying these relationships amongst the various BSC perspectives (Elbanna et al., 2015; Hoque, 2014); one of the causes for overlooking the causal links being conflict between top management and divisional managers (Wong-On-Wing et al., 2007). However, this study (ibid.) was conducted through an experimental method and may not be as reflective of the actual organizational environment where various other organizational and environmental factors impact the decision making of managers. Thus, researchers, in the hospitality and tourism industry, can utilize this opportunity to further examine how organizations in this industry incorporate BSC and ascertain the prominence of this lack or presence of causal linkages amongst the various perspectives to better understand the reasons for its failure of identification and development.

#### 4.1.3. New tourism management

BSC in the service industry is increasingly being studied by researchers. For example, nearly 56.6% of the empirical papers (60 papers) reviewed in this study have examined organizations from the service industry. Of these 60 empirical papers in the service industry, 61% (37 papers) researched BSC in the hospitality and tourism industry. Evidently, BSC and its implementation in the service sector is an uprising area of interest. For example, researchers have recognized the recent adoption of BSC by the public sector and studied it as a part of change management that is driving new public management (Maran et al., 2018; Woods and Grubnic, 2008). A similar development has also been noticed in hospitality literature (Phillips, 2007), where BSC when supplemented with change management can allow its successful implementation. BSC, through its multi-dimensional nature, poses as an appropriate tool as it enables organizations to provide much needed attention to these various stakeholders (De Carlo et al., 2008; Feng et al., 2003). Similarly, the recent adoption of BSC in the hospitality and tourism industry can contribute to what we may call *New Tourism Management* where researchers can examine how organizations in this industry should adopt and implement BSCs amongst other new management techniques and concepts.

#### 4.1.4. Sustainable tourism

The concept of BSC itself has recently been utilized to operationalize performance in the hospitality and tourism industry (Elbanna et al., 2015; Kang et al., 2015). Interestingly, the hospitality and tourism

industry is actively adopting the concept of sustainability (Vila et al., 2010), where researchers are avidly looking into measuring sustainable tourism. While researchers have been successful in operationalizing sustainability in other industries through utilizing BSC, the hospitality and tourism industry seems to have been kept at bay from utilizing the concept of sustainability BSC. This section looks into detail on how SBSC can serve this purpose and proposes a preliminary framework for future research.

Given the similarity amongst sustainability, hospitality and tourism industry, and BSC, in regard to the focus on non-financial perspectives and the need to meet multiple objectives, researchers and practitioners can unveil fruitful outcomes through studying them in harmony. Exploratory studies can be conducted that primarily look into examining the current usage of BSC in measuring sustainability strategies in the hospitality and tourism industry. Researchers can propose or develop a SBSC for the hospitality and tourism industry that caters to the industry's specific needs. Moreover, through utilizing the strategic stakeholder theory, one can better understand the utilization of SBSC and how sustainability strategies or activities lead to SBSC perspectives. Strategic stakeholder theory implies recognizing a broader set of stakeholders and satisfying them leading to better products/services, relationships and reputation which in turn lead to improved organizational performance (Hansen and Schaltegger, 2016).

Referring to the SBSC architectural framework proposed by Hansen and Schaltegger (2016), a SBSC can be strictly hierarchical (following instrumental perspective or a social and political perspective such as institutional theory) where the organization is driven by the need to attain a competitive advantage or is based on a business case. On the other hand, in a semi-hierarchical SBSC, financial perspective need not be the only end goal and can co-exist with social and environmental perspectives as well (Hansen and Schaltegger, 2018). Hence, with the multi-objective strategies of working towards the betterment of society and environment in addition to improving profits, a semi-hierarchical SBSC (see Fig. 5) where financial, social and environmental perspectives co-exist seems to be an appropriate performance measurement tool for the hospitality and tourism industry. The nature of the hospitality and tourism industry places much focus on the service aspect, where employees form the core part of their service provision (Serra-Cantallops et al., 2018). Hence, learning and growth perspective serves as the foundation of SBSC, where organizations emphasize on building their sustainable capabilities through investing in employees and the accompanying systems and procedures (Kaplan and Norton, 1996). This perspective is followed by internal business perspective, where focus is placed on primary processes pertaining to the organization's business. This allows the organization to ensure adherence by front-line employees to a streamlined process for an effective and efficient service delivery (Park and Gagnon, 2006), which can then enable assessment of various lagging indicators from customer perspective relating to service received and customer relationship amongst other factors (Kaplan and Norton, 1996). Further, the three perspectives of balanced scorecard (customer, internal business, learning and growth) eventually facilitate direct and indirect improvement of the performance of various metrics belonging to financial, social and environmental perspectives. This proposed SBSC framework can work as a starting point for future research in the hospitality and tourism industry to pay heed to the integration of sustainability into performance measurement metrics.

#### 4.1.5. Dynamics of BSC

Majority of the research has focused on understanding how BSC has been implemented across various organizations and industries, with little or no focus being given to understanding the dynamics of what is driving these organizations at a larger scale to implement BSC and its impact on an industry-level. Hence, the hospitality and tourism industry, with its composition of different organizations such as hotels, food and beverages, travel agencies, tour operators, airline industry, tourism public departments, can benefit from researching several questions at

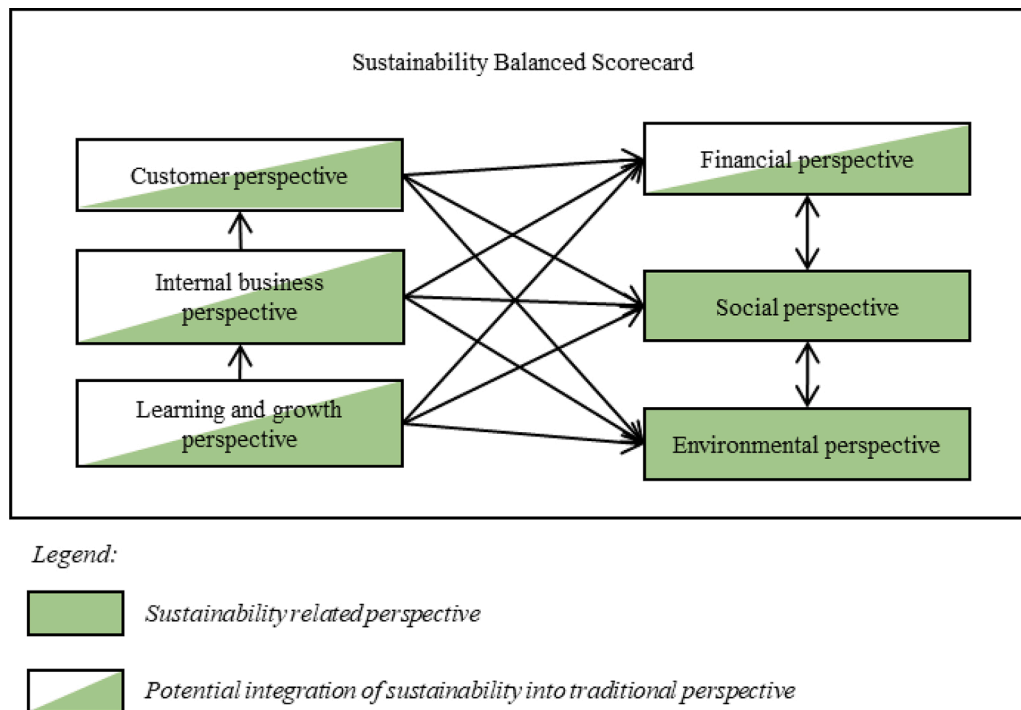


Fig. 5. Sustainability BSC for the hospitality and tourism industry (adapted from Hansen and Schaltegger (2016)).

organizational and industry-levels. These include, for example, does BSC implementation lead to development of a sustainable competitive advantage? Are organizations able to evolve their BSC usage from a performance measurement tool to a strategic management system? What other stakeholder and institutional pressures drive organizations to adopt and implement BSC? How do organizational-level factors such as organizational climate and organizational culture impact BSC adoption and implementation? What other confounding factors exist that impede or facilitate BSC usage? Another prime research topic amongst BSC researchers is performance evaluation such as the role of BSC in evaluating managers' performance. However, the hospitality and tourism industry, unlike website evaluation, is yet to examine how BSC usage impacts managerial and organizational performance. In addition to this, further research needs to be conducted on testing the effectiveness of BSC as a performance management tool in meeting strategic objectives of tourism organizations.

#### 4.2. Methodological implications

In the succeeding sub-sections, we propose different ways pertaining to research methodology through which future research can build upon the existing BSC literature in the hospitality and tourism industry. These methodological propositions correspond to appropriately conceptualizing BSC in the literature, conducting field studies, utilizing quantitative research methods, conducting longitudinal studies, and using representative samples.

##### 4.2.1. Conceptualization of BSC

BSC is known to serve multiple functions and hence, assessing the performance of each stand-alone perspective is crucial, however few researchers have aggregated BSC to attain an overall understanding of organizational performance. For instance, this technique was used by Hubbard (2009) to integrate the various measures in his SBSC and compile it as a single indicator in Organizational Sustainability Performance Index. While, such an aggregation technique served specific purposes for the respective studies, Papalexandris et al. (2004) indicates that such a technique may not be appropriate for BSCs that consist of

different perspectives based on multiple criteria which may not experience similar changes, thereby not indicating an overall improvement. Hence, future studies need to ensure that BSC is not pooled as a composite index to measure organizational performance as doing so negates the idea of paying heed to the various objectives. Measuring each BSC perspective on its own becomes important given the unique nature of each perspective where organizations have so far appropriately adapted the original BSC to meet their specific needs, thereby aligning the performance measurement system with its unique strategy (Braum and Nijssen, 2004).

##### 4.2.2. Field studies

Researchers have increasingly examined the impact which BSC usage has on assessing manager's performance, yet one needs to study whether implementation and performance of BSC as per the BSC perspectives actually lead to improving organizational performance. In other words, while the BSC literature is enriched with how BSC impacts decision making of managers and their performance evaluation, however, 85% of the data collection under performance evaluation and decision making of BSC research utilized experimental techniques indicating a strong need for future research to collect field data. Thus, future research in the hospitality and tourism industry relating to performance can exercise upon this limitation of current BSC performance evaluation studies by examining BSC usage in actual companies.

##### 4.2.3. Quantitative research methods

Given the prevalence of qualitative research methods (46.22%) in BSC literature, future researchers can focus exclusively on utilizing quantitative research methods that would allow us to attain insights on the general trends in BSC adoption and implementation on a wider scale as opposed to getting quality information at a smaller scale.

##### 4.2.4. Longitudinal studies

Future research can conduct longitudinal studies that would enable us to understand the temporal and causal nature of the perspectives in the BSC. Furthermore, given the nascent nature of BSC adoption in the hospitality and tourism industry, scholars can exploit this opportunity to

conduct longitudinal field studies.

#### 4.2.5. Sampling

BSC enables organizations to effectively cater to multiple objectives, where all stakeholders are satisfied and focus is not placed on maximizing a specific objective (Sundin et al., 2010). The SBSC literature is yet to appropriately sample all the relevant stakeholders. So far, researchers have utilized employee and customer samples only (Jamali, 2008; Kang et al., 2015; Vila et al., 2010), where other stakeholders such as the community still needs to be looked at.

### 5. Conclusion

BSC literature has spanned various disciplines since its inception in 1992. Beginning as a management accounting concept, BSC has been adopted differently given its corroboration with distinct concepts to attain a richer purpose. This review paper has looked at specific disciplines, that BSC has popularly been paired with, to shed much needed insights on the prevalent trends and to inform future research for the hospitality and tourism industry. However, when extrapolating or inferring from this study's results, precautions need to be taken as this study has certain limitations. For example, with the one-minded objective to advance BSC research in the hospitality and tourism industry, the insights for future research are quite limited to this industry. Second, this review paper made an attempt to synthesize top quality research on BSC in general literature along with that in the hospitality and tourism industry, however, the restrictive focus of journals and databases might have led to overlooking of some crucial ideas flowing around in the BSC literature. Third, as the focus of this systematic review was to attain a better understanding of the research trends in the BSC literature and since most creative ideas are published in top journals, restricting the journal selection to top quality might not have hindered the validity of this review's findings. Given the proliferation of BSC in scholarly research, future reviews can conduct meta-analyses that would enable researchers to expand their research database and statistically analyze the research trends in the BSC literature.

In terms of practical implications, this review, through focusing on the hospitality and tourism industry, provides industry specific recommendations that practitioners, in addition to researchers, can benefit from. Firstly, the different sectors in the hospitality and tourism industry can collaborate with scholars to understand how BSC can be adopted into their organizations given the high relevance of the BSC as a performance metric to the service nature of their industry. This would create a learning and growth experience for both parties. Secondly, in identifying the adoption of new tourism management practices, the industry can advance itself through the inclusion of sustainability concept in a standard performance metric and assess its contribution to the organization's overall strategy.

To conclude, the empirical literature on BSC adoption and implementation has considerably advanced over time and can continue to do so through looking at macro-level research topics. Further, new topics of interest such as sustainable tourism and new tourism management are developing in alignment with BSC, justified by its widespread adoption, that can be exercised upon to ensure effective BSC implementation. Through proposing the above ideas for future research, this systematic review paper has provided a synthesized outlook on the BSC literature so far and proposed a research agenda that can deliver value to the tourism practitioners and researchers likewise. While scholars can build upon the proposed topics for future research, they can also act as a driver for practitioners in the industry to attain an understanding of the current trends that exist with respect to performance measurement in general and BSC in particular. We hope this article encourages other scholars joining in this journey to offer new perspectives on how we can bridge and expand the current research base on BSC in the hospitality and tourism industry.

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