

# Management non-profit organizations: an assessment of performance through the balanced scorecard

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## Abstract

The methodology Balanced Scorecard (BSC) focuses on the major critical issues of modern organizations, whether with or without profit. The measurement of the effective performance of the latter is by evaluating the successful implementation of organizational strategy. The main results of the proposed approach refers to evaluation of overall scores for each dimension of the BSC methodology, financial, customer, internal processes, learning and growth. These results are able to help the organization evaluate and revise their strategy and, in general, to adopt management methods more accurately. The findings highlight on balancing and alignment of strategic objectives, low causality map, strategic communication insufficient and fragmented. The performance indicators portray more meritocracy operational procedures of social projects in the context of the Strategic Map determined in a short-term over the long term. However, there is evidence of improved performance management and strategic taken as a basis of planning as both the strategic map structured. Therefore, the nonprofits need to adopt a form of management that enables planning, setting objectives and targets that provide the continuity of its activities, and generating instruments that can measure the financial performance and non-financial, in order to develop strategic actions for growth and sustainability.

**Keywords:** Strategic Management. Performance Evaluation. Strategic Map. Balanced Scorecard. Third Sector.

# 1 Introduction

With the growth of organizations, his compositions became more complex, either in size or importance that each occupies in society and, as a result, made new and increasing challenges for companies in multiple sectors to seek competitive advantage to remain attractive in the market. Among these differences is to search for best management practices and consequently by tools that enable these organizations greater competitive advantage.

At that juncture, non-profit institutions, know that it is vital to efficient and effective management. The challenge of competitiveness promotes not only a financial assessment, but the customer, people and processes; just as the creators of the methodology we propose the balanced scorecard (BSC).

The study aims to clarify the nature of these indicators and how is evaluated and monitored the strategic map in the Association field communities support – AACC, a non-governmental non-profit association located in Natal, In the State of *Rio Grande do Norte*.

The Specific objectives are : Describe the development of the strategic planning process based on the Balanced Scorecard ( BSC ) and the design of the strategic map of a nonprofit organization; Analyze the impact of the application of the method for the strategic management of the organization ; Evaluate the Balanced Scorecard as a tool for monitoring indicators for the studied segment of the Association ; Identify innovations in the strategic management of the Association , in order to increase competitive advantage .

Already in relation to the overall objective, aims to develop a study to highlight the difficulties of operating management and define through a map of performance evaluation, control variables, goals and interpretations for the

Organization to present positive performance and growth over time.

It is the choice of this subject on the basis of the scenario of the non-profit institutions currently live a complex, dynamic and competitive scenario, therefore, becomes an issue relevant to the use of strategic business tools for the construction and improvement of efficient management.

The article is organized as follows, in addition to this introductory character section, section 2 presents the theoretical and empirical foundations on the balanced scorecard; section 3 deals with the methodological procedures; in section 4 is presented the analysis and results; section 5; This is the final considerations of the work and lastly is presented the bibliographical references.

This paper is useful for adding knowledge about the contributions provided by the application of the BSC in non-profit organizations. The theme has academic relevance recorded by an entity linked to advice the low-income communities, which involves research and rural extension, operating in Rio Grande do Norte. The academic point of view is adds another study to the situation of the existing scientific literature on the implementation of the BSC model in nonprofit organizations that compound the third sector.

## 2 Balanced scorecard

The Balanced Scorecard provides a simple method to articulate the strategy and monitor the progress of the targets. Makes it possible to translate the long term strategy of the organization in terms of specific, that is, goals in different areas of the Organization (financial, customer, internal business, innovation and learning). (Gendron, 1997; Kaplan, 1992; Botti, 2000; Greatbanks & Tapp, 2007; Oliveira 2009).

For Lingle, William (1996) designing a good measurement system should promote the balance between the establishment of the strategy and clear communication to all involved about the goals of the Organization, focus and alignment efforts, and an appropriate organizational culture. The balanced scorecard allows this balance.

Therefore, it is understood that performance management initiatives for an organization include the development of key performance indicators, a performance management system and process development, which should be focused on customer satisfaction. The working training of the teams is essential in the implementation of a shared services centre.

In this sense, there are systems of metrics that demonstrate the value of promoting the strategic alignment and operational performance. One of the models of better management to organizations can be considered the Balanced Scorecard, which promotes a better expectation of management optimization in the institutions.

According to (Van Maanen, 1998a; Kennerly & Neely, 2000), an effective performance measurement system has the following parts: "1 - individual metrics that quantify the efficiency and effectiveness of the actions; 2-a set of measures that allow access to the performance of the Organization as a whole; and 3-a structure that supports and enables the acquisition, sorting, analysis, interpretation and dissemination of data."

Given the above, the scope of this study refers mainly to the aspect of measures that allow access to the performance of the Organization as a whole, in order to understand what the concepts and techniques of management caused by Balanced Scorecard to achieve established goals (Mumford, 2001; Burton, 2003).

Shows then that, in accordance with the plans of Heads of organizations, a long run if you must,

quite substantially, which is directed by BSC as a management tool, which envisages for the goals reached. (Roberts, Albright & Hibbets, 2004).

For this reason, in order to obtain a satisfactory result, it is not enough just to have a well-structured Hospital organizationally and to have well-qualified professionals, it is necessary to have systemic vision of all the inherent activities of the unit. So there will be a solidification of the areas, leading to an effective administration with regard to strategic management, competitive and dynamic (Askim, 2004; Chen et al., 2006; Toepoel, 2008).

In this context, (Patel, Chausalet & Millard, 2006), They claim that many organizations in the public and/or private sector, have focused on long-term performance and the use of BSC as part of performance management. The BSC soon presents itself as a balanced representation of internal objectives performance so as external objectives.

However, in the current knowledge society, marked by globalization, convergences between the business and networking between people and businesses, the financial health of a company should not be the only aspect measured in an organization. % need to measure the strategic health of organizations in long run, bringing the Union of tangible and intangible elements (Bryman, 2004; Gainer & Padanyi 2002; Lee, 2008).

### 3 Methodological procedures

This proposal assumes that the choice of indicators for management should not be restricted to economic or financial information. So since it is not possible to perform a safe flight relying only on the speedometer of an airplane, financial indicators are not sufficient to ensure that the company is moving in the right direction. In this work , the foundation will support : ( a ) literature ( b ) in-

interviews with people who have had practical experience with the problem studied and ( c ) analysis of examples that allow stimulate understanding of the facts . From the standpoint of technical procedures, this research method falls within a Case Study. The evidence to be used for the case study will be derived from direct observations in meetings with the coordinators of the AACC/RN, the same interviews to assess the vision of each participant in the process of strategic management. Given the lack of knowledge of the concepts underlying the method BSC uniformed group, some explanations will be provided to the coordinators on the BSC and System Dynamics, place an active participation in the meetings and this being another strategy for data collection. An analysis of the evidence collected previously in the study , seeking to explain the process of strategic management in the organization. The data occurred through the content analysis and interpretations in light of theoretical references compatible with the requirements of the subject - problem of guiding this investigation , the information obtained by this study were organized in a clear and understandable.

The strategic map in the Association field-AACC communities should be designed including the following steps:

**Step 0 or pre-step:** planning and capacity building;

**Step I:** definition of objectives and the construction of a map of the relationship. Through meetings between directors and a group of pedagogical and academic coordinators, sought to translate the strategy into objectives - action statements that explain how to implement the strategy. Defined strategic objectives, to build a map cause and effect, which relate to the strategic objectives in perspectives: financial, customer, internal

processes and education and learning and growth.

**Step II** – definition of key performance indicators. For each strategic objective, set one or more key performance indicators that measure and monitor the success of the strategy. These were detailed in concept, the measurement period, data source, responsible for developing and managing.

**Step III** – goal setting. In this step, the Balanced Scorecard implementation team identified what the indicators used for monitoring the performance of strategic hypothesis.

**Step IV** – prioritization of the strategic initiatives. At this stage, strategic initiatives were analysed, in progress in the Organization, that support strategic objectives. This analysis has resulted, in some cases, confirmation of the initiatives and, in others, your relationship and, sometimes, the design of new initiatives.

**Step V** – communication. The communication process is continuous in order to keep employees informed about the goals, new initiatives, and strategic objectives indicators changed.

## 4 Analysis and reached results

The main considerations in the analysis of the strategies from the AACC were planning structure:

- a) The biggest problem detected in social projects is the lack of computerization of data. No agility in information production according the requirement of supporters or financial backers of the project.
- b) Another problem is the non-qualification of employees, whether in relation to knowledge

- of plans and targets, indicators or data processing;
- c) The indicators really serve to administer the Organization, is a powerful tool in the power of a good Manager, able to orient to the improvement of production, human resources training and point to all areas of the Association;
  - d) Often, the information disclosed shall be stored and are not worked, because lack of training staff to interpret the information;
  - e) There is no discussion about the mission, vision and strategy of the Organization AACCC/ RN, because dealing with people already working in the Organization and already has knowledge on the subject;

Therefore, in the face of such problems, as shown in the table 1, the plan of action for implementation of methodologies that should serve as guidance for achieving the high degree of efficiency and effectiveness of the Organization's performance.

The route to contemplate these strategic goals starts with the design of the strategic map of the entity, that is established from the Group of inter-related goals that translate the strategy according to the table 2. The systematic fulfillment of these actions makes it possible to achieve the vision of Future established.

According to Kaplan and Norton (1997) the implementation of the BSC in non-profit organizations, can promote focus, motivation and responsibility. Because the role of the BSC is to manage the logical parts of these organizations (serve rural communities and stakeholders, to maintain the internal and external communication of the results and keep track of the critical factors of performance) as shown in table 3.

According to Brown & Norberg, (2001), the analysis through the tool Strength, Weakness,

**Table 1: Plan of actions from Swot Analysis and the problems detected**

Actions to develop inside the bsc's perspective	
<b>Financial perspective</b>	
<ul style="list-style-type: none"> <li>- improve the relationship with the supporters of partners (national and international resources);</li> <li>- increase the cost control in the various areas of the Organization's projects;</li> </ul>	
<b>Customer's perspective (comunities)</b>	
<ul style="list-style-type: none"> <li>- improve the training conditions in rural areas;</li> <li>- improve the system of relationship with rural communities;</li> <li>- improvements in the records of the farmers and farmers assisted in programs;</li> <li>- development of training and campaigns for unnecessary use of natural resources.</li> <li>- reform the physical area and carry out the acquisition of equipment.</li> </ul>	
<b>Knowledge and growthperspective</b>	
<ul style="list-style-type: none"> <li>- professional training of employees;</li> <li>- improvements in Human Resources support to employees;</li> <li>- perform preventive actions of use of equipment, internal spaces and social practices.</li> </ul>	
<b>Internal processesses perspective</b>	
<ul style="list-style-type: none"> <li>- deploy actions for compliance with requirements of internal quality procedures.</li> </ul>	

Source: Elaborated by the authors, 2012.

**Table 2: BSC indicators supporting communities Association of the field**

Perspective	Strategic aims	Results indicators	Tendency indicators
Internal Processes	a) Increase the percentage of targets achieved in the project.	a) Level of satisfaction b) Goals achieved volume	a) Variation % of satisfaction with the project in relation to the previous b) Variation % donor satisfaction with the results of the project c) Variation % completed goals
Rural Community (costumers)	a) Identify the level of exploitation of farmers in learning of the actions assigned in trainings.	a) Level of satisfaction b) Level of family support	Increased % of families satisfied according to the steps of implementation of social projects in rural areas.
Learning and Growth	a) Identify the level of satisfaction	a) Satisfaction Level	a) Proposal of a new project.

Source: Elaborated by the authors, 2012.

Opportunities and Threats - SWOT enhances the Organization to identify the strategic planning

**Table 3: Success key-factors and variables proposals**

Success key-factors	Critical variables
A) Customer satisfaction (communities of Partners and supporters)	Customer satisfaction, workshops and trainings conducted, rural farmers per course, participation in the community and their families and transparency in the use of resources of the supporters.
B) Financial sustainability	Revenue collected for the period, costs of the period, amount invested in human resources and assets.
C) Improve the quality of training	Pedagogical support, adaptation of curriculum with the social project objectives determined by the funder.
D) Culture of research-extension	Participation of students and teachers in the projects, scholarships for researchers, activities carried out in the community, people served by the extension activities and financial results of the extension projects.
E) Learning and Growth	Improvements in the level of knowledge of employees, career plan and adaptation to new technologies.

Source: Adapted from Kaplan and Norton, 1997.

guidelines to connect the relationship between the strengths, weaknesses, threats and opportunities. The primary function of this analysis in the organization is to provide the choice of an appropriate strategy, together with an assessment of the internal and external environments (Serra et al. 2003).

Therefore, as shown in the picture 4 you can identify by the swot analysis strengths and weaknesses, threats and opportunities of the AACC/RN and so define the plans and assessment indi-

cators as the underpinning of the definition of performance indicators.

Once systematized the information from the questionnaires and evaluation of existing strategic planning through the SWOT analysis related to sustainability of the Association, shall establish a strategic direction to perform this approximation of the desired financial sustainability combined with a vision of what the features will make, or rather work with long-term goals.

In this sense, the proposition of a strategic plan focused on sustainability and trailer service improvements was rural communities with the basic structure in the following way to be adopted in each social project as table 5:

The result of the SWOT analysis provided an information base that, along with the mission set and the intentions of AACC/RN, served to identify objectives to be achieved to reduce the uncertainties and apply correctly the potentialities of the entity.

The prospect of the top of the Scorecard will be determined from the Mission of AACC/RN and that it should draw its financial indicators of financial statements which draws up, not for the purpose of knowing if there was profit, but whether the resources are sufficient to carry out the steps

**Table 4: Analysis SWOT of the AACC/RN**

Internal analysis		External analysis	
Strong points	Weak points	Opportunities	Treats
Credibility conquered in stocks and high level of training of employees;	Lean communication channels;	Potential demand of services in rural areas of Rio Grande do Norte;	Brazilian Economic instability of sources of financing of social projects;
Team with expertise in rural education;	Few employees;	International interest of new potential funding partners of the projects;	Structural crisis of international economies;
Operational flexibility of the team;	Poor logistics structure for activities within the State;	Increase in lines of research with universities on issues of improvement of skills in rural areas;	Reduction of expenses on water use and soil by the Federal Government;
Broad portfolio of activities that involve the main thematic axes of sustainability in the rural area.	Support equipment and outdated or obsolete infrastructure.	Alliances with other organizations in exchange of activities within the State, sharing infrastructure.	Rural exodus communities-assisted exodus in search of income and work in the capital.

Source: elaborated by the authors, 2012.

**Table 5: Sustainability Plan**

Item	Detailing/execution
Presentation of the entity	Detail the organizational evolution and achievements in social plans.
Presentation of the service	Present the characteristics of the training services and the rural communities that care will be provided and the impact on this community served
Industry analysis	Perform the justification of the project
Financial planning	Perform cost-benefit analysis and feasibility of training, Exchange and assistance;
Risks and opportunities	Anticipation of possible problems and suggested solutions
Deployment plan and schedule	Detail of the social projects with the specification of the main activities, as well as the related deadlines and responsible.

Source: Elaborated by the authors, 2012.

of the project and whether the Organization had a surplus that can be reapplied in the project. Most of the measures of the other perspectives is not financial.

Through these perspectives, the Association to support the communities of Field - AACC/RN expects some goals to be successful and perceived by society, which are:

- Increase the value perceived by the rural communities: look for increasing levels of improvements in training and on-call time in the communities, in order to add value to the work and the identity of the organization.
- Seek the expansion of fundraising with domestic and international entities: ensure that the Organization's growth is reached through positive growth rates from lasting and sustainable projects;
- Pursue Mix of community activities: achieve a selected mix of skills with communities that can reach as many people as possible in various dimensions of actions agreed by social projects;
- Optimize the Capital structure: seek to minimize the need for capital with local govern-

ments, seeking foreign capital and companies that provide social projects;

Finally the proposed indicators and frequency that must be evaluated and contained in table 6:

- Proposed Financial Indicators (Table 6);
- Society indicators (costumers) Proposed (Table 7);
- Learning and growth Indicators (Table 8);
- Internal Processes Proposed indicators (Table 9);

**Table 6: Financial Indicators Proposed**

Indicator	Observations	Formula	Measure in	Periodicity
Operational self-sustainability	Monitors whether the donations generated are covering the costs	Project revenues (private) + application/ interest total receipts	%	Quarterly
Contribution margin ratio	Demonstrates the contribution percentage of assisted Projects	Budget/ financial income revenue from services (areas of expertise)	%	Monthly
Global Resulting	Demonstrates the value of the proceeds used to cover the budgeted financial results and investments generated	Financial result (+) investment expenses	R\$	Monthly

Source: elaborated by the authors, 2012.

## 5 Final considerations

The aim of this work was to present the Balanced Scorecard as a tool for analysis of alternative organizational performance of a non-profit entity. This tool is the one that integrates the strategy of the organization with the vectors of performance.

To be able to manage the actions in order to achieve the strategic objectives defined, it was

**Table 7: Society Indicators (Costumers) Proposed**

Indicator	Observations	Formula	Measure in	Periodicity
Satisfaction index for rural communities	Index extracted from research communities	Rural families dissatisfied/ total number of families served	%	Every six months
Index of evolution of service to farmers and farmers	Measures the evolution of the number of calls to people who live in the countryside, participants of a training or activity.	Database to report the production of attendances	%	Quarterly
New educational courses launched	Monitors the launch of new projects that expands the number of trainings.	Service catalog	Number of new services introduced and enforced	Every six months
Granting of income or financial aid for use in the field	Balances the institutional action on meeting the people who do not have income vs. people served who have income	Amount of features offered	% in relation to vacancies offered	Annual

Source: elaborated by the authors, 2012.

decided to implement the Balanced Scorecard, strategic objectives describe what needs to be achieved and what is critical to the success of the Organization (perspectives).

From the context presented in this research, it is possible to observe from the analysis of the results the general objective confirmation that this is about the degree of contribution of a strategic map combined with evaluation of case management by indicators and the potential of the BSC as a management instrument.

The use of management tools was able to in AACC/RN to permit the advancement of the development of a new organizational model for the monitoring of strategies. Thus, non-profit asso-

**Table 8: Learning and growth indicators Proposed**

Indicator	Observations	Formula	Measure in	Periodicity
Organizational Climate	Organizational climate survey that monitors internal satisfaction	Organization specific criteria	Specific score	Annual
Vacancies filled internally (except transfers)	Monitor to what extent the vacancies to formally open functions are disclosed and filled internally developed personnel.	Vacancies filled by employees/ jobs offered - transfer	%	Annual
Evolution of education index	Demonstrates the evolution of the level of education	Growth of the index of schooling	%	Annual
Total investment in technology	Monitors the evolution of the total investment in technology made by AACC/RN, compared to the evolution of the total collection.	Investment in TI / Total Collection	%	Annual

Source: elaborated by the authors, 2012.

**Table 9: Internal Process indicators Proposed**

Indicator	Observations	Formula	Measure in	Periodicity
Investment in improvements of internal communication	Monitors the volume of investments in communication in relation to budgetary revenues	Total value of investments/total revenue	%	Annual
Process index map	Monitors how much the defined processes were mapped (formalized in procedures in internal standard of standards)	Absolute value	%	Annual

Source: elaborated by the authors, 2012.

ciations need to apply a form of management that enable planning, clear objectives and goals from determining the continuity of operations, and managing forms in order to facilitate the measurement of financial and non-financial performance, with the aim of promoting strategic actions for development and sustainability.

In this sense, the work enlarges the understanding regarding the use of the BSC from strategic planning in non-profit organizations. Regardless of size, in the manner of performance, and the environment in which organizations are inserted, their real role and organizational competence will be directly related to the core values that constitute its foundation and its development.

Was adapted to assisted and community sustainability perspective, in which there is an involvement and concern for rural society, seeking to promote social transformation initiatives and improvements of the families served; contribute to economic development; achieve improvements in the quality of life of rural people.

Thus, the study sought to collaborate with the insertion of a management model that can be adapted for other non-profit organizations, with the goal of creating measures and standards that make it possible to develop and provide continuity of sustainable fashion designs and at the same time make internal and external improvements in the processes.

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