PERFORMANCE MANAGEMENT AND THE BALANCED SCORECARD IN THE MODERN NON-PROFIT ORGANISATION

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Abstract

Performance management is a process that has been used in the for-profit business environment for many years and has had significant benefit for that sector. As the not for- profit organisation enters new dimensions of competitiveness, increased professionalism and a call for greater transparency, the utility of a performance management approach within the not for-profit environment and its potential benefit for such an organisation is explored. The application and appropriateness of the balanced scorecard as a measurement tool is analyzed within the article and it becomes apparent that such a tool can have a direct impact on the performance of the modern not for-profit entity.

Keywords: Performance Management, Non-Profit Organisation, Scorecard

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1. Challenges facing the Modern Non-Profit Organisation (NPO)

The modern non-profit organisation's administration and daily running requires increasingly specific industrial knowledge. To sustain the existence of their non-profit status, managers must be equipped with the necessary skills to lead these organisations into the future and a more professional approach must be adopted particularly at management levels. Managers must familiarise themselves with the various management techniques required to perform well within the modern environment, which often requires adaptation of existing techniques applied in traditional businesses practices.

NPOs have evolved to encompass a role in education, healthcare, economic development, the labour market and various social issues. The way in which these organisations are managed, is therefore required to differ from traditional organisational management. The principles, methods and conditions that exist within NPOs must be analysed before senior management decide on the best style and form of management which suits their organisation. Management must ultimately address two key issues when establishing their future management principles and practices: the nature of the performance that the organisation seeks to achieve; and how this performance is going to be driven.

The modern NPO is being confronted with an operating environment that has seen substantial change relating to competitiveness and professionalization. As a result, many organisations have progressed from simply an administrative function to adopting a marketing, on-going strategic and performance approach. Chappelet and Bayle (2005) argue this strategic and performance management style of management is crucial for organisations to define projects, to structure them in a way that will allow them to achieve success, and most importantly to evaluate the project once it is completed in order to draw useful conclusions for the continuation of the project or the establishment of new ones (Chappelet & Bayle, 2005).

It is an obvious fact that organisations must clearly define strategic plans and objectives before any performance management system can be put in place. Management itself can be considered as a cyclical process consisting of sub processes that interrelate with each other on a number of different levels (Fischer & Otswald, 2005). In essence, performance management will be impacted directly depending on the strategic direction and objectives operating within a NPO.

Strategic and performance management are most commonly applied in the traditional business setting, but can also provide significant benefit to many other institutions such as schools, churches, community meetings, health setting, governmental agencies, political settings and sports organisations (Diaz-Martin et al, 2000) as these principles are needed whenever such organisations interact with their environments to produce desired effects.

NPOs are predominantly concerned with the effective delivery of their mission. Potentially they may end up earning a profit at year end, but these extra finances must be reinvested within the organisation in order for it to retain its non-profit status. NPOs can be compared with traditional business through comparing the members and stakeholders of the organisation to clients and shareholders of a traditional business institution. NPOs can take the form of associations, foundations, cooperatives, trusts, societies and even corporations and companies (Kotler & Andreasen, 1991, p. 10).

2. NPO Strategic Management

Although the private sector did not fully adopt the concept of strategic planning during the 1990's, the public sector and particularly non-profit organisations did see the use in creating strategic plans for their organisations and were more receptive to this new and emerging initiative. Nutt and Beckoff (1992) stress "the importance of strategy in the public and non-profit sectors" due to "turbulent conditions that were forcing change" (Nutt & Beckoff, 1992, pp. 1-2). Joyce states "the formal system of strategic management in the public sector has emerged.... and is based on strategic planning principles" (Joyce, 2000, p.3). Crozier (1991) concurs that within the public sector "a reform can only develop based on the vision of a different future and by affirming some strong directions," hence by "drawing up a strategy, a choice of priorities depending upon reasonable reflection regarding resources, constraints and objectives". Before the 1990's, the term strategy was absent from the language of management within NPOs, and if these entities wished to succeed in an increasingly competitive environment, they could no longer ignore the concept of strategic management in order to adapt to the evolution of the NPO sector (Ramanantsoa & Thiery – Basle, 1989, p. 23).

The majority of literature relating to this issue has the common theme running through it that strategic management in NPOs differs from that in the commercial sector (Nutt & Beckoff, 1992, p. 22). It is argued that a primary cause of the difference between these two sectors is that NPOs have a much higher degree of public responsibility in contrast to traditional commercial organisations. An example of this occurred in 1999 when the International Olympic Committee was involved in a bribe scandal and a huge amount of public interest was generated throughout the world. It could be argued that a similar scandal within a private company would not have generated the same amount of public scrutiny and media attention (Bozeman, 1987). Due to the impact that NPOs can have on the general public, it is imperative that the issues of accountability and legitimacy are high on the agenda of senior management. NPOs must exercise concern regarding their many stakeholders while traditional businesses can place clients and shareholders as their highest priority, since their main goal is to achieve profits. NPOs must also operate with a satisfactory degree of efficiency, effectiveness and performance in relation to its various stakeholders. These organisations have a vision that is often an ideal and may possibly never be realised: they can have a political dimension and it may often be difficult to judge the success or failure of an implemented strategy. A large amount of volunteerism exists within the non-profit sector, and elected officials often form part of this, who in principle, decide on the strategy to be followed. "Their motivations and opinions may be different from those of the salaried managers who are responsible for carrying out the strategy but who often also draw it up" (Chapelet & Bayle, 2005).

Even though there are clear differences in strategic management of these two types of organisations, it does not necessarily prevent the application of the concepts and tools of strategic management to NPOs in general on a local, regional and even national level. It does however require an intelligent management team, who can take the major differences into account and ensure that the application of these practices would not be counterproductive to the overall objectives of the organisation.

3. NPO Performance Management

Little research has been carried out examining how NPOs view the issue of performance management and if they use models such as The Performance Prism (Neely, 2002), Balanced Scorecard (Kaplan & Norton, 1996) or EFQM model (Wongrassamee, Simmons and Gardinerin, 2003) in order to assist them in achieving their strategic goals and manage performance effectively. These models have been proven to be successful in the traditional business environment and given that many NPOs have much in common with the business industry, it is imperative research be carried out to critically examine this issue in greater detail.

A NPO can be described as an organisation, whose main goal is not financial returns, rather the performance of their mission (Chappelet and Bayle, 2005). This is why the issue of performance management is of critical importance for such entities, perhaps even more so than organisations operating within a traditional business environment. Many commentators (Mahony and Howard, 2001; Miller, 1997) on NPOs suggest that management involved in this industry are limited by their ability to transfer knowledge of conceptual business practices to the non-profit environment. One of the greatest challenges for NPOs is to ensure that their current and future managers have the necessary skills to lead their organisations in the twenty-first century (Chappelet and Bayle, 2005). Managers within these organisations must familiarise themselves with performance management techniques and adapt them to this unique sector of the management world.

Before any performance management system can be applied within a NPO, senior management must fully adopt principles that are based on improving overall organisational performance (Bond, 1999). They must be seen to endorse the new system at all levels within the organisation along with ensuring a consistent relationship with other preexisting initiatives operating within the organisation, such as cross functional integration and focus on the accountability of teams rather than individuals operating within the organisation. Lyons (2006) claims an organisation must focus on its strategies and vision as appose to the daily internal operations of the organisation. Strategic objectives must be directed by management to ensure that all employees are aware of how their own job description fits in with the strategies and performance goals of the organisation. He goes on to claim that teams themselves are the owners of the performance management system and are accountable for all aspects of that system. Management should allow teams dictate which measures will assist them in the implementation of their roles most effectively. Management must not assume that they are aware what is best for the teams as they will have removed ownership of the system and returned to a command and control style of management, leaving employees powerless (Moffat, 2000).

An integral part of the performance management system within both traditional and non-profit entities is to set various targets. Performance targeting (Walsh, 2000) has the ability to make positive contributions to any management system. It is important that organisations make proper use of performance targets as this technique has a number of limitations and if not implemented properly can have adverse effects on performance. Research has shown that if targeting processes are not carefully designed and implemented, employees can become solely focused on the targets themselves and lose sight of the long term objectives and aims of the organisation (Walsh, 2000; Hood, 2003). This has proven to be one of the major pitfalls when establishing performance targets. In NPOs and many other public sector entities performance pitfalls can be viewed as of a critical importance due to the special conditions related to responsibility and accountability in the public sector as opposed to the private (Schacter, 2002).

Walsh (2000) argues performance targets are created in order to place attention on particular processes and outcomes relating to a given organisation and also to align the behaviour and actions of individuals to the overall goals and objectives of the organisation, along with the expectations of stakeholders. The case often arises where unintended consequences related to performance targets become adverse to the overall performance of the organisation, requiring constant monitoring and review of this process (Van de Walle & Roberts, 2008). The most prominent example of this, as stated above, occurs when individuals become solely focused on targets that are set out for them and lose sight of the overall mission of the NPO (Maleyeff, 2003).

4. Measurement: The Balanced Scorecard

Kaplan and Norton (1992) developed this performance management model that has been used as an effective strategic planning and management tool throughout many organisations and across vast amounts of industries. It has provided senior management with an effective way of monitoring actions and processes undertaken by employees and allowed them keep record of these actions and consequences in an efficient manner. Although initially only adopted in mostly western countries, it has now spread throughout the global business environment and has been integrated in many non-English speaking nations. Since 2000, use of the Balanced Scorecard and its derivatives such as the Performance Prism (Neely, 2002), and other similar approaches to management, including Results Based Management have become common in organisations throughout the world. Kurtzman (1997) produced research declaring that almost 70% of companies' responding to a questionnaire were measuring performance in a way that was extremely similar to that of the Balanced Scorecard. This method of performance management has been implemented by traditional business and corporations, some government agencies and a hand full of other non-profit organisations. With the increasing parallels between the for-profit and non-profit sectors, it is time for this tool to be implemented across the broader spectrum of the NPO sector.

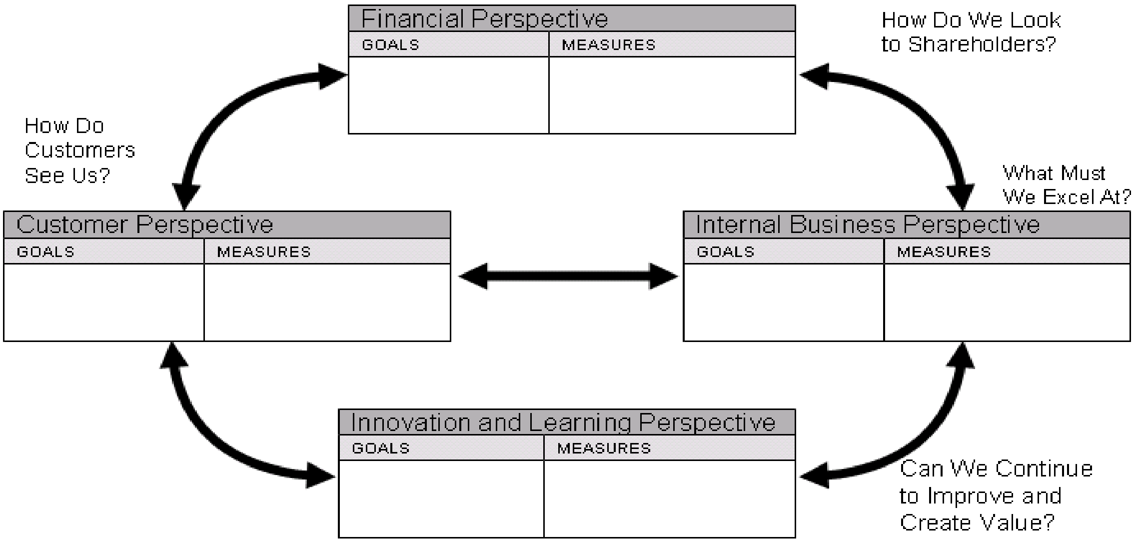
Standardised Balanced Scorecards are relatively easy to implement and can have a positive impact on a NPO. However, using one organisation's Balanced Scorecard and attempting to apply it to another organisation can be very difficult and research has suggested that one of the major benefits of the Scorecard lies within the design process itself (Kurtzman, 1997). Problems can arise if the Balanced Scorecard is designed by consultants who may not have had specific knowledge of operations within the organisation.

The unique aspect of the Balanced Scorecard which was a new development in the measurement initiatives adopted by for-profit organisations is that it combined financial and non-financial aspects of organisations to give a more detailed view of how the organisation was really performing within its operating environment. In addition, utility and clarity were further enhanced as Kaplan and Norton suggested measures within an organisation should be condensed and grouped together so they could be easily displayed within a four box model (Kaplan & Norton, 1992, 1993). Aside from this new approach to measurement within an organisation, the original definitions of the Balanced Scorecard model were sparse. From its initial inception however, it became clear that selection of measures, both relating to the filtering and clustering process would prove themselves to be the integral activities that management should address in the implementation of this tool. The measures that were to be selected, according to Kaplan and Norton (1992), should be synonymous with issues and initiatives that were relevant within the organisations strategic plans and a simple process of requiring information concerning attitudinal issues would aid in determining which measures should be associated with each perspective (Kaplan and Norton, 1992).

A major issue that became apparent after Kaplan and Norton's initial book, 'The Balanced Scorecard' (Kaplan & Norton, 1996) was that the model did not address the managerial issue of the development of long-term sustainable strategies. Following on from this publication, a second book 'The Strategy Focused Organisation' (Kaplan & Norton, 2000) echoed research previously conducted in this area (Olve & Wetter, 1999) relating to the visual documentation of the links associated with measurement and the development of the 'Strategy Map' (Kaplan & Norton, 2000). This important development within the model inspired a number of very similar variants, improved the model's utility and propelled it into mainstream industries that saw the value in adopting such a performance measurement technique. Modern versions of the Balanced Scorecard can be closely associated with this type of model and the initial samples of the model have become mostly redundant. Modern Balanced Scorecards have also evolved to be more flexible and 'user friendly' and can be applied to almost every type of organisation both in the for-profit and not-for-profit sectors.

Kaplan and Norton's (1992) initial design was laid out as a simple 'four box' model that could help organisations ensure they were getting the best results out of all the resources available to them (Kaplan and Norton, 1992). The model suggested that financial measures should not be the only perspective to be analysed. They proposed three other perspectives along with the traditional financial perspective. Learning and Growth; Internal Business Process; and Customer, were also chosen to represent the major stakeholders within an organisation (Mooraj et al, 1999). Research surrounding Balanced Scorecards is vast and some authors have suggested the renaming of these perspectives along with the addition of new perspectives within the model. These arguments have become apparent as a result of recognition that dissimilar but equivalent perspectives would potentially result in a different set of measures. A crucial element of the adoption of this model is that users have confidence that the aspects chosen to be measured are relevant otherwise results can be regarded as insignificant. This has been the predominant factor in 1st generation balanced scorecards becoming redundant as earlier stated (Olve et al, 1999, Kaplan and Norton, 2000, Niven, 2006).

1st Generation Scorecard



(Cobbold &Lawrie, 2002)

Despite its huge popularity as a concept, literature relating to the design of the 1st generation Balanced Scorecards is sparse. The seldom pieces of literature that do concentrate on the application of the 1st generation Balanced Scorecards (Butler et al, 1997) and related organisational experiences (Ahn, 2001) generally support the model but also detail the weaknesses in the initial design phase of the approach and suggest improvements that eventually become incorporated in future Balanced Scorecard designs (Epstein et al, 1997; Eagleson et al, 2000; Kennerley et al, 2000).

Since its initial inception in the early 1990's, many variants and alternatives of the Balanced Scorecard's 'four box' approach have become popular throughout the performance management sector. Many of these variants serve little purpose and have little utility. They are often proposed by those within academia in order to propel other agendas such as green issues (Brignall, 2002) or private consultants who develop similar models in order to increase profits from book sales or conference appearances (Bourne, Franco & Wilkes, 2003). Many of these related models are unquestionably similar and research (Cobbold & Lawrie, 2002) has attempted to establish a pattern in these similarities noting three distinct types of variations. These models can be grouped into 'generations' as part of the evolving process of this performance measurement model (Cobbold & Lawrie, 2002). The original Kaplan and Norton design along with other models who propose the simplistic 'four box' approach are often classed as the 1st generation Balanced Scorecard. The emergence of the 'strategy map' coincided with this original design such as the Performance Prism (Nelly, 2002) and the Performance Driver model (Olve & Wetter, 1999) constitutes 2nd generation Balanced Scorecards and more modern designs which incorporate a paragraph relating to the long-term vision of the organisation called 'destination statements' within the model have now become known as 3rd generation Balanced Scorecard models (Cobbold & Lawrie, 2002).

5. 2nd Generation Scorecard

One of the major criticisms of the 'first generation' Balanced Scorecards was that it seemed like a solid idea in theory put when put into practice, a number of difficulties would arise resulting in many practitioners scrapping the model due to its lack of utility and vagueness. Throughout the 1990's, new design methods began to emerge, some from Kaplan and Norton themselves and others from independent consultants with similar theories and thought processes. These new designs incorporated the 'strategy map' which consisted of a set of objectives strategically placed within the model in order to further assist the organization in maintaining focus of the organization long-term visions. Under this new design method, Balanced Scorecards now began to associate strategic aims alongside the pre-existing four perspectives and as a result were able to 'connect the dots' by visual means of the objectives of the organization and the aspects of the organization that were to be measured as part of this new initiative.

Kaplan and Norton (1992) argued that for an organization to be successful financially, they must analyse the ways in which they appear to their shareholders. 2nd generation scorecards did not adopt this synopsis, and instead created a process of associating a limited amount of performance measures to be placed alongside each perspective within the model. Strategic objectives now became a key priority within the model and were used in order to capture the essence of the organization's strategic operations associated with each performance aspect. The aspects of the organization that were to be measured were then carefully selected in order to ensure they coincided with these prioritised strategic objectives (Kaplan & Norton, 1993). Although initially not considered as a major redesigned of the pre-existing model, strategic objectives proved to be an integral readjustment to the Balanced Scorecard as these objectives were know directly derived from the organization strategic plans. The 'strategy map' element of the revised model comes about as management select the aspects of the organization they feel are of most importance to measure, then the 'cause-effect' relationship between these aims can be defined through the establishment of links between them. The model can then be derived to measure the strategic performance of an organization by combing, strategic objectives, the selected measures and the visual assistance of the 'strategy map'. This innovation within the Balanced Scorecard model allows management greater ease of use and provides justification for choosing the selected measures.

These changes in the design and evolution of the Balanced Scorecard were recorded in Kaplan and Norton's (1996) book 'The Strategy Focused Organisation'. They claimed that the balanced Scorecard model had now evolved from a simple performance management tool to a core aspect that should be applied within all organizations (Kaplan & Norton, 1996). Coinciding with their beliefs that the Balanced Scorecard can help an organization with the implementation of strategic objectives, Kaplan and Norton argued that this model should be at the core of all strategic and performance management activities within an organization (Kaplan & Norton, 1996).

From 1996 onwards, 2nd generation Balanced Scorecards became popular throughout all sectors and industries and established itself as the leading performance measurement tool an organization could avail of. A number of criticisms are still apparent with these 2nd generation Balanced Scorecards but they have proved through practical application that they are still more successful when compared with the original Kaplan and Norton models.

6. 3rd Generation Scorecard

Just before the beginning of the millennium, evolution of the Balanced Scorecard began to occur once again. This resulted in order to address the deficiencies incorporated within the '2nd generation scorecard' designs which failed to acknowledge that opportunities to intervene in the strategic process must be made available in order to anchor objectives in the 'present', real and current management operations. Another major weakness of the '2nd generation designs' is that they ignored the need to 'roll forward' and assess the impact that strategic objectives would have on the organisation. As a result a further element was added into the mix within the Balanced Scorecard design known as the 'Destination Statement'. This instrument consisted of little more than a brief paragraph of what the 'strategic success' or 'end-date' of the strategic plans would look like. Initial 'destination statements' were constructed with a particular time-line associated with them (e.g. in four years' time) detailing which objectives needed to be achieved in this amount of time. Through the application of this new instrument, organizations could know assess how targets were being met on an annual basis and if the strategic vision of the organisation was on its way to being achieved. Management quickly began to understand that if a 'destination statement' was to be incorporated within a Balanced Scorecard model, the selection of strategic objectives and measurement of strategic operations would become an easier exercise for the organisation by allocating targets and measures that could be easily selected to view and track the progress of strategy.

Organisations quickly began to realise that through the implementation of a 'destination statement' senior management and individuals within the workplace were now able to relate their roles directly to the 'destination statement' without constantly making reference to strategic goals that have been set out by the organisation. As a result of this revelation, the design approach of the model was 'reversed' with 'destination statements' attracting the initial attention of the designers as opposed to the final element of the design phase. It was further uncovered through its practical application that establishing a 'destination statement' first, made the selection of strategic objectives and consensus of management and teams within the organisation more efficient.

For an NPO to have the ability to make rational decisions relating to its operations and to set targets for strategic objectives, it must develop and be able to articulate exactly what the organisation is aiming to achieve (Senge 1990, Kotter 1995). Through the application of a 'destination statement' a NPO can detail how exactly it will look within an agreed-upon future time scale (Olve et al, 1999; Shulver et al, 2000). This instrument often builds upon some existing strategic plans or documents, but it is seldom in practice to find a pre-existing document that can offer the certainty and clarity needed in order to aid a NPO in the performance of its strategic objectives.

7. Conclusions

As the modern NPO continues to evolve in relation to professionalism, accountability and transparency, it is crucial that the management of these organisations realize the importance of implementing an adequate performance management system throughout the organisation. The gap of industrial knowledge between the for-profit and not for profit sector appears to slowly be beginning to close, however management within NPOs must continue to familiarize themselves with best practice of successful systems and business initiatives within the traditional business environment. This knowledge is almost completely transferable to the NPO sector and will increase the strategic, performance and overall organizational success of these unique entities.

Looking forward, it is imperative that the Balanced Scorecard will be a model that is synonymous with performance management in NPOs, and management within this sector must stay up to date with the inevitably of further evolution of the current models. Strategy Maps have been proven to be successful in practical applications and these instruments along with 'destination statements' should be used in concurrence with the adoption of the Balanced Scorecard model in the not for profit sector. NPOs should follow the other organisations that have begun to use the Balanced Scorecard in order to guide and monitor the performance of their strategies and assist supervisory boards in strategic decision making. It is important that the measurement of data required in order to satisfy demands of the model can be done efficiently and annual reports within a NPO should begin to focus more on the application and results of the organisation in relation to the effective utility of the Balanced Scorecard. NPOs must accept that information technology and Balanced Scorecard software are now playing key roles in the operations of all modern day organisations and understand the importance of adopting a performance management culture, which is being reinforced throughout all industries as its importance begins to be fully realised.

The theory surrounding management control and the practical applications of the Balanced Scorecard have begun to align themselves along a similar path. This is a positive indicator that can support the synopsis that latter Balanced Scorecard designs are indeed more useful compared with the initial model proposed by Kaplan and Norton (1992) in that they are more likely to impact a NPO positively after the adoption of the model has been implemented. However, although modern Balanced Scorecard models have shown significant improvements and greater scope for utility, the evolution process is far from complete. The model can become far more attractive for adoption if financial values for pre and post case scenarios can be incorporated within the framework. Another key criterion for the adoption of the Balanced Scorecard within NPOs is the ability to demonstrate further added value through its adoption. When a NPO does adopt the Balanced Scorecard model, it can be implemented throughout each department and can be used as a successful strategic planning and performance management tool (Shulver et al, 2000).

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