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BSC MODELING IN NON-PROFIT ORGANIZATION

Abstract: *The balanced scorecard is a strategic planning and management system that is used extensively in business and industry, government, and non-profit organizations worldwide to align business activities to the vision and strategy of the organization, improve internal and external communications, and monitor organization performance against strategic goals. The concept of BSC for non-profit organisations is oriented to reach the defined mission of the organisation in the context of its disposable budget and in this sense customer perspective is most important. BSC was originally oriented on profit organization but later it was modified for public and non-profit organization. Public and non-profit organization is oriented on client's satisfaction, according mission. They are not oriented on profit and according that original BSC have to be transformed. So financial perspectives shouldn't be an objective like in profit oriented organization. In these organizations financial perspective represented budget. The Balanced Scorecard approach supplements financial measurements with non-financial measures that indicate the actions that increase future financial performance. Strategy maps and Balanced Scorecards help companies translate, communicate, and measure their strategies. The Balanced Scorecard approach not only provides a measure of non-financial performance; it links the measurement to strategy. An important element of the Balanced Scorecard is identifying the goals of the company and the steps to achieve these goals. The balanced scorecard combines an effective measurement system that helps solidify a company's strategic objectives with a management system that can help drive change in key areas such as product, process, customer, and market development. This paper presents BSC modeling of key success factors represented in strategy map of non-profit organization and how it affects the organization's measurement system.*

Keywords: *BSC, modelling, processes, non-profit organization, goals*

1. INTRODUCTION

According to Gluck, Kaufman and Walleck (1982), managers attempt to better deal with the changing world environment by evolving through four phases of strategic management. Phase I involves basic financial planning. Managers initiate planning when they propose the next year's budget. Phase II involves forecast-based planning. Managers propose five-year plans when annual budgets become less useful and stimulate long-term planning. Phase III consists of externally oriented planning (strategic planning). Top management takes control of the process and initiates strategic planning due to political and ineffective five-year plans. Phase IV involves strategic management. Top management forms planning groups from managers and key employees at many levels from various departments and work groups in order to gain commitment of lower level managers. Top management realizes that for strategic plans to be effective, input and commitment from lower level managers is required. The strategic management process has been developed and utilized successfully by many business corporations as well as governmental organizations and non-profit institutions. Kaplan and Norton's Balanced Scorecard concept seeks to provide managers with a set of performance metrics balanced between outcome measures and measures of the drivers of future outcomes (1996 b). It provides a framework for organizing strategic objectives into four perspectives.In each of the four perspectives quantitative measures are developed in order to operationalize the model. The four perspectives are as follows :

- Financial – the strategy for growth, comparability, and risk viewed from the perspective of the shareholder.
- Customer – the strategy for creating value and differentiation from the perspective of the customer.
- Internal Business Processes – the strategic priorities for various business processes that create customer and shareholder satisfaction.
- Learning and Growth – the priorities to create a climate that supports organizational change, innovation, and growth.

Financial Perspective

Profit-seeking organizations attempt to increase shareholder value. This is typically done through two approaches – increasing revenue and improving productivity. The basic intent is to improve the bottom-line. In a not-for-profit organization the emphasis is significantly different from that of a for-profit organization. The financial perspective might include a maximization of funding from outside sources instead of profit, or maintenance of fiscal stability. Certainly other factors could also be considered.

Customer Perspective

Kaplan and Norton indicate the core of any business strategy is the customer-value proposition which describes the unique mix of product, price, service, relationship, and image that a company offers. Accordingly, an organization must identify the customers it wishes to attract and the market segment in which it will compete. An organization differentiates its customer-value proposition. It selects from among operational excellence, customer intimacy, and product leadership. The customer perspective also identifies the intended outcomes from delivering a differentiated value proposition (Kaplan and Norton 2001).

Internal Process Perspective

The internal process perspective involves the determination of the internal processes that will best affect the customers as well as the process improvements that will affect the financial objectives. In improving internal processes, there should be a connection between the overall strategy and the improvements. There should also be a determination of how the strategy is to be measured. According to Kaplan and Norton, in utilizing this approach the organization can frequently identify processes at which the organization must excel to meet its goals (Kaplan and Norton, 1996b, 2001).

Learning And Growth Perspective

The fourth category of the balanced scorecard is the learning and growth perspective, which has been identified as the foundation of any strategy. The learning and growth perspective involves a determination of employee capabilities and skills, technology, and a corporate climate needed to support a strategy. The human resources, technology and organizational climate must be aligned with the strategies within the other three perspectives giving the organization linkages among the four perspectives (Kaplan and Norton, 1996 b, 2001).

On the other hand, in the not-for-profit sector, the financial perspective provides a constraint rather than an objective. While the not-for-profits monitor spending and adhere to financial budgets, their success or failure is not measured by spending in relationship to budgeted amounts. According to Kaplan, the typical not-for-profit has had difficulty placing the financial perspective at the top of the Balanced Scorecard. He suggests that the not-for-profits consider placing a mission objective at the top of their scorecard as the mission represents the accountability between the not-for-profit and society. He also suggests the not-for-profits expand the definition of who their customer is. As noted by Kaplan, a growing number of not-for-profits have begun using the Balanced Scorecard model (Kaplan 2001).

The Balanced Scorecard framework was first developed within for-profit organisations, during the late 1980s. These firms wanted a more comprehensive view of organisational performance than provided by financial measures alone. As the framework was popularised through the 1990’s, non-profit1 organisations began to apply the Balanced Scorecard. They concluded that a „balanced“ view of performance might also help them to better manage their organisations performance. Since then, thousands of non-profits have adopted the Balanced Scorecard. Several factors make non-profit Balanced Scorecards more complicated (and potentially more beneficial) than their commercial equivalent : the need to reflect a practical definition of what is „success“ in the non-profit’s Balanced Scorecard; the need for the Balanced Scorecard to accommodate the frequent changes in short and medium term organisation goals (and resources) that are typical in the non-profit sector; the need to define workable measures for results the need to use the Balanced Scorecard in a way that accommodates a culture of limited „accountability for results”; the need to modify the traditional Balanced Scorecard framework to reflect the nonprofit’s financial priorities.

2. STRATEGIC PLANNING IN THE NON-PROFIT ORGANIZATION

Quite often, an organizations strategic planners already know much of what will go into a strategic plan (this is true for business planning, too). However, development of the strategic plan greatly helps to clarify the organization's plans and ensure that key leaders are all „on the same script“. Far more important than the strategic plan document, is the strategic planning process itself.

Also, in addition to the size of the organization, differences in how organizations carry out the planning activities are more of a matter of the nature of the participants in the organization – than its for-profit/nonprofit status. For example, detail-oriented people may prefer a linear, top-down, general-to-specific approach to planning. On the other hand, rather artistic and highly reflective people may favor of a highly divergent and „organic“ approach to planning. Strategic planning should be conducted by a planning team.

The main purpose of business is to create profit and maintain sustainable business operations. Hence, businesses must pay attention to their financial performance. Firstly, the non-profit organizations must pay close attention to their mission and vision. However, does this mean that profit businesses need not pay attention to their mission and vision ? Secondly, are nonprofit organizations not required to pay attention to their operational performance ? Both profit and non-profit organizations need to achieve their organizational mission and vision. In addition, they need to focus on profitability and customer satisfaction in order to maintain sustainable business operations. Both profit and nonprofit organizations require sustainable management. In introducing the balanced scorecard, Kaplan and Norton (1992) proposed that the model would assist in solving problems associated with measuring business performance. In the past, businesses relied on financial indicators to develop appropriate strategic plans. However, financial indicators are lag indicators, and an emphasis on recent and present financial performance can cause businesses to focus on short-term performance leading to the relative neglect of long-term objectives in terms of forward investment and value creation (Kaplan and Norton, 2001; Porter, 1992). In view of the fact that organizations are now facing severe competition and ought to reform their operations, they need to develop strategic management tools if they are to convert strategy into action. Adopting the key performance indicators of instruments such as the balanced scorecard would allow organizations to develop and allocate resources in a strategically coherent manner. In turn, this can translate into the effective reorganization of operational matters such as daily employee tasks (Kaplan and Norton, 2001). Therefore, this paper aims to investigate the use of the balanced scorecard in the promotion of quality and improved operational performance in non-profit organizations.

An organization's mission statement declares why it exists (Kaplan and Norton, 2001; Niven, 2003). A simple mission statement is to the point and can be passed on to all related participants such that the organization's impressions, achievement directions, and reasons for existence can be clearly understood. Having a vision is akin to providing a blueprint that point to the desired future of an organization (Kaplan and Norton, 2001; Niven, 2005).

In the early 1990s, researchers Robert Kaplan and David Norton of the Harvard Business School determined that 90% of their private sector clients were unable to implement their own strategic objectives into daily operations (Niven, 2003). According to Kaplan and Norton (1992), the reasons why those organizations failed to realize ongoing, sustainable results are the same reasons why, over 20 years later, strategic planning efforts in many of today's public and nonprofit organizations continue to fail: conflicting and competing work priorities, declining revenues or sources of funding, more work done with less staff, increased costs, and lack of an effective approach to plan and execute strategy. While the success of private sector firms is measured by return on investment and profit margins, success in public and nonprofit organizations is primarily realized through constituent satisfaction and cost containment. Even though organizational structures, methods of operations, and values may differ among private, public, and nonprofit organizations, the challenge of performing and implementing strategic planning is common to all of them. Whether an organization is profit or people-driven, Kaplan and Norton's Balanced Scorecard provides a practical model for managers to define strategic themes and objectives, to implement strategy through all levels of the organization, and to measure performance. Simply stated, the Balanced Scorecard is a tool managers can employ to measure an organization's operational success through direct cause-and-effect linkages back into daily operations (Huselid, Becker, & Beatty, 2005). Bullard (2004) stated that effective strategy development and planning typically guide 3 to 5 years of an organization's future operations. Due to the length of this 3- to 5-year operating interval, it is beneficial that an organization allow an adequate amount of time to conduct a thorough Balanced Scorecard implementation. This 3- to 5-year operating interval contrasts sharply with the annual planning exercise conducted by many organizations that typically addresses the organization's operations only, for a 1- to 2-year period. Due to the amount of information synthesis required in a Balanced Scorecard initiative, an organization should realistically evaluate its ability to create and maintain an ongoing Balanced Scorecard effort. Organizations differ in size, culture, and complexity, but key implementation points should be considered when using the Balanced Scorecard to develop strategic objectives.

1. Choose a leader with good overall knowledge of the business as a Balanced Scorecard champion. Do not delegate this responsibility out to a member of the staff. Be realistic in the amount of time this person will need to dedicate to the implementation effort (Olve, Petri, J. Roy, & S. Roy, 2003, p. 192).
2. Hold a kickoff meeting to define the Balanced Scorecard terms and clarify terminology. Niven (2005) reported to having seen the Balanced Scorecard projects take weeks longer than planned simply because participants made assumptions about the meanings of words (p.57).
3. Keep in mind that it is often difficult for managers to define strategic objectives and metrics for the Learning and Growth perspective since it deals with the intangible areas of training and culture. When strategic objectives are being defined, it is not uncommon that Learning and Growth is the last view that has action plans and metrics defined.
4. Be prepared to address change. New strategies will introduce some level of organizational change (Schaller, 1993, p. 91); therefore, plan for change prior to the kickoff meeting and remain vigilant to see how changing one component in the organization may impact other operations in the organization.
5. Cascade objectives down to the operational level from the strategies. Develop objectives, metrics, key performance indicators, and performance targets based on the identified strategies (Niven,2003,pp.133-139).

3. KEY BENEFITS OF USING BSC IN THE NON-PROFIT ORGANIZATION

Research [10,12,20,21,22] has shown that the non-profit organisations that use a Balanced Scorecard approach tend to outperform organisations without a formal approach to strategic performance management. The key benefits of using a

BSC include in the non-profit organization:

- **Better Strategic Planning** – The Balanced Scorecard provides a powerful framework for building and communicating strategy. The business model is visualised in a Strategy Map which forces managers to think about cause-and-effect relationships. The process of creating a: Strategy Map ensures that consensus is reached over a set of interrelated strategic objectives. It means that performance outcomes as well as key enablers or drivers of future performance are identified to create a complete picture of the strategy.
- **Improved Strategy Communication & Execution** – The fact that the strategy with all its interrelated objectives is mapped on one piece of paper allows companies to easily communicate strategy internally and externally. We have known for a long time that a picture is worth a thousand words. This „plan on a page“ facilities the understanding of the strategy and helps to engage staff and external stakeholders in the delivery and review of strategy. In the end it is impossible to execute a strategy that is not understood by everybody.
- **Better Management Information** – The Balanced Scorecard approach forces organisations to design key performance indicators for their various strategic objectives. This ensures that companies are measuring what actually matters. Research [10,12,20,21,22] shows that companies with a BSC approach tend to report higher quality management information and gain increasing benefits from the way this information is used to guide management and decision making.
- **Improved Performance Reporting** – companies using a Balanced Scorecard approach tend to produce better performance reports than organisations without such a structured approach to performance management. Increasing needs and requirements for transparency can be met if companies create meaningful management reports and dashboards to communicate performance both internally and externally.
- **Better Strategic Alignment** – organisations with a Balanced Scorecard are able to better align their organisation with the strategic objectives. In order to execute a plan well, organisations need to ensure that all business and support units are working towards the same goals. Cascading the Balanced Scorecard into those units will help to achieve that and link strategy to operations.
- **Better Organisational Alignment** – well implemented Balanced Scorecards also help to align organisational processes such as budgeting, risk management and analytics with the strategic priorities. This will help to create a truly strategy focused organisation.

While the Balanced Scorecard was initially designed for commercial companies, the framework has found wide-spread use in the public and not-for-profit sector. However, it is important to make a few changes to the strategy map template in order to make it suitable to government, public sector and not-for-profit organisations:

- Move the Financial Perspective from top spot on the strategy map template. The overall objective of most public sector, government and not-for-profit organisations is not to make money, maximise profits or deliver shareholder return. While finance is important, it is usually not the overall reason why the organisation exists.
- Put the financial perspective at the bottom of the template. Here, money and infrastructure are seen as

important resources that have to be managed as effectively and efficiently as possible to enable the delivery of the strategic output and outcome objectives.

- Put the financial perspective in second place underneath the stakeholder perspective. Here, making money is still seen as an important accomplishment of the organisation but delivering services to the beneficiary stakeholders is still the primary reason for its existence. The problem with this option is that it breaks the cause-and-effect logic and can therefore cause unnecessary confusion about the strategy.
- Put financial perspective next to the stakeholder perspective. Here, the strategy map indicates that these two perspectives are equally as important. For example, an organisation has to cover its costs to continue to operate and deliver benefits to its stakeholders.
- Strategy maps have to represent the strategy of the organisation. Since the strategies of public and not-for-profit organisations differ widely, there are no right or wrong answers as to where the financial perspectives should go. For example, the American Diabetes Association [12] has embedded the financial perspective within its stakeholder perspective while others have embedded it into their internal process perspective (e.g. delivering value for money processes).
- The two remaining perspectives will stay as they are. Any public sector, government and not-for-profit organisations needs to build the necessary human, information and organisational capital to deliver its key processes to support its overall objectives of serving its stakeholders.

4. MODELING GOALS ON BSC PERSPECTIVES IN NON-PROFIT ORGANIZATION

Kaplan and Norton (2001) proposed a non-profit organization structure to establish the four major balanced scorecard perspectives. The organizational mission is at the top followed by the customer, internal process, learning and growth, and financial perspectives. According to Kaplan and Norton (2001), the United Way of Southeastern New England (UWSENE) was the first non-profit organization to introduce the balanced scorecard. The UWSENE balanced scorecard and business balanced scorecard focus more on the financial perspective and regard donors as their target customers. Through the balanced scorecard, each individual will find his or her orientation and connection within the organization and will determine how to satisfy customer requirements, improve organizational financial performance, and contribute to staff growth. Kaplan and Norton (2004) point out that the Fulton County School System (FCSS) controls a total of 77 national schools with a total of seven million students. The FCSS balanced scorecard has structured five perspectives: student performance, stakeholder, teaching and administration process, learning and growth, and financial performance. The financial perspective is placed at the bottom of their strategy map and proper financial management is set as a target. and proper financial management is set as a target. Lawrence and Sharma (2002) pointed out that the balanced scorecard of DXL University, a corporate university, has been constructed on the basis of a business balanced scorecard, in which mission and strategic targets are given top priority. The next priority is the financial perspective, which is followed by the other perspectives. According to Wilson, Hagarty, and Gauthier (2003), the balanced scorecard established by the

Canada National Department of British Columbia Buildings Corporation (BCBC) had changed from the financial to the shareholder perspective; the customer perspective remained at the same level. Wilson et al. (2003) proposed that the balanced scorecard or strategy map were the same as business balanced scorecard, which set the financial perspective at top priority. Chen et al. (2006) proposed the balanced scorecard framework to establish a strategy map for higher education sectors. The framework's top priorities are mission and vision, followed by the financial, customer, internal process, and learning and growth perspectives.

According to the literature review and many other real examples strategy map of the non-profit organization is shown at the figure 1.

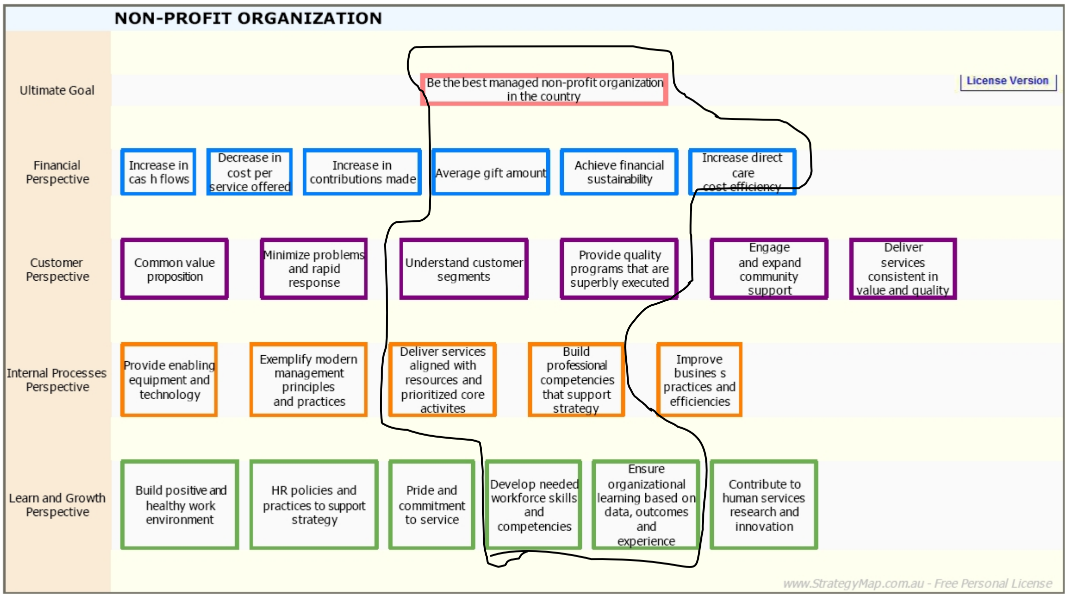

Figure 1. Strategy map of the non-profit organization

Figure 1. can help us to chose goals from each perspective of the non-profit organization and see theirs performance in BSC software and measures as results (outputs) from that software, but the choice of goals has to be random.

Financial Perspective	68,72 %
Increase direct care cost efficiency	68,22 %
Achieve financial sustainability	68,91 %
Average gift amount	68,65 %
Customer Perspective	79,57 %
Provide quality programs that are superbly executed	84,76 %
Understand customer segments	69,18 %
Internal Processes Perspective	73,03 %
Build professional competencies that support strategy	78,67 %
Deliver services aligned with resources and prioritized core activites	72,22 %
Learn and Growth Perspective	70,07 %
Ensure organizational learning based on data, outcomes and experience	68,17 %
Develop needed workforce skills and competencies	83,33 %
Ultimate Goal	68,42 %
Be the bes t managed non-profit organization in the country	68,42 %

Figure 2. BSC goals of the non-profit organization

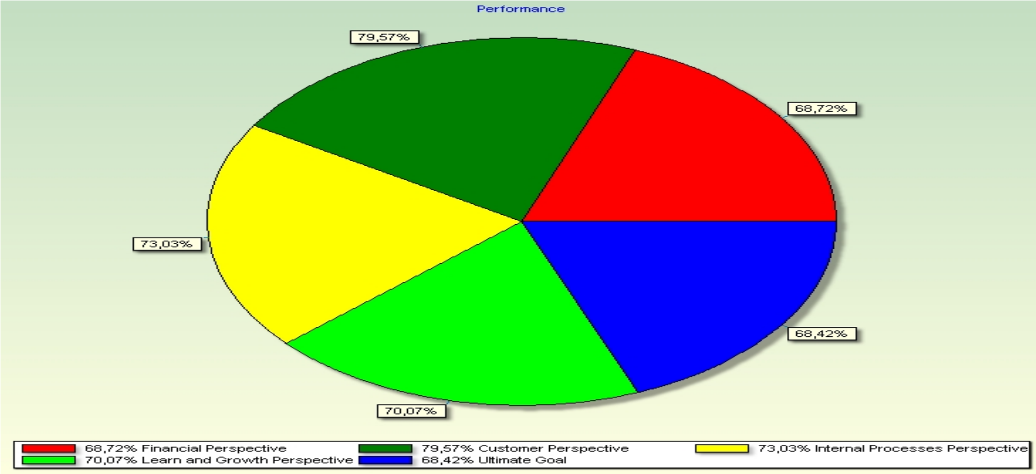

Figure 3. BSC goals of the non-profit organization

Table 1. Measures for improved and modified BSC goals of the non-profit organization

Objectives	Measures		
Develop needed workforce skills and competencies	Retain best qualified staff	Track all external trainings and conferences for divisions and departments	Communications and marketing plan is developed and executed
Ensure organizational learning based on data, outcomes and experience	Turnover Rate	Organizational learning	Promotion Rate
Deliver services aligned with resources and prioritized core activites	Number of consults	Process efficiency	Marketing Performance
Build professional competencies that support strategy	Number of solutions evaluated	Number of joint projects in new or emerging markets	Level of satisfaction with newly implemented solutions
Understand customer segments	Number of repeat customers	Offering customers high-quality services	Number of services available to customers
Provide quality programs that are superbly executed	Number of hours spent with customer	Market share	Customer loyalty program
Average gift amount	Number of safety incidents from new products	Revenue from markets and segments	
Achieve financial sustainability	Revenue growth vs budget targets	Number of new business opportunity identifications	
Be the bes t managed non-profit organization in the country	Marketing, selling, distribution and administrative as percent of total cost		

So, the choice of the goals can be seen at the figure 1.; also in this paper BSC modified goals will be shown. Next, is to put these goals in BSC software. Results are shown at the figure 2. and 3. In table 1. are presented measures for improved and modified BSC goals as reasult of software.

Non-profit organizations must emphasize the financial costs and benefits of performance management. Without awareness of the complete financial structure, including resources and budgets, it is impossible to achieve a vision or mission. Many non-profit organizations have admirable mission and vision statements but lack adequate financial support, which results in poor performance. Fletcher and Smith (2004) suggested that the learning and growth perspective was the leading indicator of internal business process, which, in turn, was the leading indicator of customer satisfaction. A degree of improvement in internal business process and the level of customer satisfaction will also affect the financial perspective. The balanced scorecard takes a balanced look at the firm because it focuses on the leading and lagging indicators of performance measurement, financial management, and quantitative and qualitative measures of performance.

An organization whose members have core abilities in quality awareness can improve its internal processes to increase administrative efficiency. If an organization's services and education are of good quality and has adequate operational facilities, customer requirements will be satisfied. When an organization's internal and external customers are satisfied with its performance, its profit growth will steady within the financial perspective. Hence, an adequate financial structure helps an organization achieve its mission and vision. Furthermore, the four perspectives establish orders as well as the employee suggestions and communication feedback from the vertical kind models. An organization's balanced scorecard can be established according to its mission, vision, and strategy. The balanced scorecard includes a series of targets and measurements and instructs members about the causeand-effect relationship in the organization's strategy. The process develops linkages within the balanced scorecard and on the strategic resource distribution platform. The balanced scorecard guided budget has numerous benefits such as scarce resource allocation, budget and organization linkages, identification of primary strategy strengths, renewed budgeting process, transfer of the organization's target from a department to the whole organization, and development of cooperative relationships within the organization. Once sufficient background information has been collected, the findings can be synthesized and confirmed through a one-on-one interview process with each executive team member. This activity will provide feedback on organizational competence advantage, critical success factors (CSF), core competency, and key performance indicators (KPI).

The balanced scorecard is a formal management system that provides a realistic framework that links performance measures with strategy deployment. Further, it is an integrated results-oriented set of performance measure indicators, including financial and non-financial measures, which comprises current performance and drivers of future performance. The balanced scorecard should be a component of a strategic management system that links an organization's mission, core values, and vision with strategies, targets, and initiatives that are explicitly designed to inform and motivate continuous efforts toward improvement. The identification, communication, and evaluation of these performance measure indicators play an important role in strategic planning, translating strategy into action, and evaluating performance. The balanced scorecard must have clear measure indicators and authority units so that it can have complete performance measure indicators to measure the whole system; thus, an organization's internal units or individuals will clearly understand the organization's key positions. Organizational existence and desired target achievement, employee self-enrichment, the coherence of organizational core forces, and targets and performances help an organization achieve its missions and visions. Although, the balanced scorecard framework differs from that of other scholar models, the final targets are the same; mission and vision achievement and sustainable management. Non-profit organizations should learn from profit organizations to under-emphasize missions and visions and pay more attention to operation costs and benefits. This will help them implement performance management that can increase product/service quality and create organizational competitiveness advantages

5.CONCLUSION

Management processes directed primarily to the user and thus improve the efficiency and effectiveness of operations and exceeding user demands and expectations. So that organizations realize the benefits and benefits on all levels, as compared with external partners and business environment, as well as internally within the organization. But in practice, systems for managing corporate change often point to the shortcomings and lack of commitment at the level of corporate governance in order to improve the efficiency of the process. The idea of the Balanced Scorecard is simple but extremely powerful if implemented well. As long as you use the key ideas of the BSC to create a unique strategy and visualise it in a cause-and-effect map; align the organisation and its processes to the objectives identified in the strategic map; design meaningful key performance indicators and use them to facilitate learning and improved decision making you will end up with a powerful tool that should lead to better performance. The Balanced Scorecardhas become extremely popular, and is increasingly being used by commercial industries and non-profit organisations to improve business performance. Taking into account the problems they face at the same company, Balanced Scorecard - BSC stands out as especially suitable tool for the management of corporate change. BSC translates mission and strategy of the organization in the comprehensive set of measures that provide a framework for the implementation of the strategy. BSC makes it possible to establish a model in the organization, so that the strategic aspects of the observed set relevant objectives and include features that will be measured. BSC aims to improve business processes for a streamlined process can improve product quality to customer satisfaction. So satisfied and loyal customer is a guarantee of higher profits

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