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The American University in Cairo

School of Global Affairs and Public Policy

**The Role of Using the Balanced Scorecard in Improving
Performance in Nonprofit Organizations:
The Case Study from Egypt**

A Thesis Submitted to The Public Policy and Administration Department in partial fulfillment
of the requirements for the degree of Master of Public Administration

By

Nihal Ramzy Elgammal

Supervised by

Dr. Hamid Ali

Fall 2016

Abstract

Any organizations face daily challenges whether they are for-profit or non-profit. They try to achieve their goals by putting a system for monitoring their daily working process with their strategic plan and assessing the outcomes for achieving the organization's mission. Non-profit organizations differ from profit-driven organizations because they have defined themselves around their mission or services rather than on financial returns. This is why the services provided by such organizations are highly intangible and difficult to measure. The Balanced Scorecard measures the performance of an organization, regardless of its nature, by using four perspectives; tangible asset- Financial and intangible assets; Customer, Internal Process and Learning and Growth in balance to assure that all the work elements are covered. Thus, in light of this concept, the purpose of this study is to explore the relationship between the four perspectives of the Balanced Scorecard and the effective organizational performance and its adaptability to the case study, so that it can adopt the Balanced Scorecard as a strategic management measurement tool for measuring the effectiveness of their performance. The research tested the basic hypothesis which is: There is a significant statistical relationship between improve effective performance of the case study and the use of the Balanced Scorecard perspectives. The results of the statistical analysis of the data showed strongly of the study on that using the Balanced Scorecard can significantly help improve the effective performance of organization.

Key words: The Balanced Scorecard perspectives, Effective Performance, Nonprofit organizations

Dedication

First, I give heartfelt thanks to God for granting me the time and energy to proceed successfully with this endeavor.

A special dedication to the memory of my father, who believed in my ability to one day achieve this task.

I am also indebted to all my beloved family, especially my mother and sister, for their boundless love. Without their encouragement and prayers, this work may never have been completed. God bless them all.

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I am thankful to all the faculty members at the Public Policy and Administration Master Program. While I was studying under their guidance, their patience and encouraging remarks were the reasons for my success in the program. Also, I want to thank the participants from the case study in this study for giving me so much of their valuable time.

Last but not least, I would like to dedicate my thesis to all those who believe in the richness of learning.

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Chapter One: General Framework

Introduction

Both for-profit and nonprofit organizations seek to achieve their goals by creating a framework for daily work processing and assessment system to track, monitor, and align their objectives with their strategy and mission. Any organization attempt to work in balance to harmonize the strategic plan with the daily internal process to achieve its objectives (goals). For-profit and nonprofit organizations want to implement a good strategy while at the same time operate business processes efficiently to meet the challenges of tomorrow. (Hartnett & Matan, 2011)

How can any organization say that it has achieved its target in an efficient way? Organizations attempt to manage the performance of each employee, group, process, and organization itself by monitoring the efficiency and effectiveness of the goals that have been accomplished. Wisegeek (2003) defined Strategic Performance management is a tool that the owners and managers develop tasks and activities to measure the effectiveness and efficiency of the company.

Although performance management redirects the efforts away from workload toward effectiveness, achieving satisfactory results depends on sound implementation of the systems and processes in the organization. All of the outcomes must remain to be aligned with the organization's overall strategic plan in order for the organization to survive and thrive. This is because performance management steps up performance by working towards common goals, having a clear understanding of job expectations, giving and receiving reliable feedback on performance, and providing advice and procedural guidelines for improving performance and rewarding good performance (Reid, 2016).

All organizations face daily challenges whether they are for-profit or nonprofit. As regards nonprofits, these challenges arise from its specific culture, the role of its voluntary board, and scarce resources as well as time constraints, making it hard to find and implement an appropriate performance management model (http://www.hrcouncil.ca/documents/LMI_performance_manage, 2011). The twin role of nonprofit organizations is to focus on resources and provide services without looking for profit.

Accordingly, nonprofits need to be able to achieve their desired goals by aligning their daily working process with the strategic plan to pursue effective performance.

Two methods are used to measure Strategic Performance Management: first, quantitative tools, the mathematical or statistical formulas that determine how well the company is achieving its goals; and, qualitative analysis that depend more on the personal decisions or implication of data by the experience of stakeholders and managers (Wisegeek, 2003).

Kaplan and Norton conducted a study in the early 1990s to investigate how business companies process their daily work. Results of their researches revealed that 90% of these business organizations were unable to fit their strategic goals into the daily work processing.

Because today, business should be managed the information not only from financial accounting system but also from non-financial aspects because business needs data about activities to handle competitiveness and identify profitability (Johnson, 1980; Kaplan, 2010).

In order to remedy this problem, Kaplan and Norton created the Balanced Scorecard (BSC) performance measurement system to offer a structure to set objectives, establish tasks, and create measurements to gauge the real factor of the organizational strategy. One benefit of the Balanced Scorecard is that it enables the user to combine financial and non-financial measures (Hartnett & Matan, 2011).

The present research aims to show the effectiveness (impact) of using the Balanced Scorecard as a tool in strategic planning, management systems, and performance measurement in nonprofit organizations. This research also attempts to explore the extent to which nonprofit organizations can achieve their goals by using Balanced Scorecard properly.

Section 1.1: Research Methodology

1.1.1 The Research Problem

Conceptually speaking, the Balanced Scorecard measures the performance of an organization, regardless of its nature, by using four perspectives; Financial, Customer, Internal Process and Learning and Growth in balance to assure that all the work elements are covered. Using the four Balanced Scorecard perspectives in the Key Performance Indicators not only shows how well the work process is going, but also reveals the cause, effect, and modifications of the

organization's strategic plan. Thus, in the light of this concept, the researcher examines the perception of the Balanced Scorecard as a performance measurement tool and its impact on performance.

The problem of this research can be defined as follows:

Using the Balanced Scorecard can significantly help improve the effective performance of an organization.

1.1.2 Purpose of the Study

Not only do non-profit organizations play an important role in the society, but they also occasionally serve as a liaison between the government and the society, creating a future value which is equal in importance to that of small and large business organizations. Non-profit organizations differ from profit-driven organizations because they have defined themselves around their mission or services rather than on financial returns. This is why the services provided by such organizations are highly intangible and difficult to measure.

The Balanced Scorecard offers a critical tool in measuring the operational success of non-profit organizations by enabling them to focus on gauging and detecting cause and effect relationships between goals and initiatives as a strategic management tool.

Most of the existing research examined the application of the Balanced Scorecard in business organizations; however, only a few studies looked at non-profit organizations, will be presented later in chapter (2), section (3.8). The case study is representative of local non-profit organizations as it seeks to create livelihoods for the poor and the marginalized segments by working closely with the civil society and the government.

The purpose of this study is to explore the relationship between the four perspectives of the Balanced Scorecard and the effective organizational performance and its adaptability to the case study.

1.1.3 Research Objectives:

As previously stated, profit-driven organizations focus their aims on achieving profits while non-profit organizations focus on providing services. Actually, both kinds of organizations

should use the four perspectives of the Balanced Scorecard according to the vision, mission, and company culture to ensure that they are achieving their goals and upgrading their performance. Therefore, the Research Objective could be identified as follows:

Assessing the perception of the case study about the relationship between using the Balanced Scorecard perspectives; Financial, Customer, Internal Process and Learning and growth as a strategic performance measurement tool and effective performance.

1.1.4 Research Hypotheses:

This research attempts to test the basic hypothesis:

There is a significant statistical relationship between improve effective performance of the case study and the use of the Balanced Scorecard perspectives.

The four sub-hypotheses stemming from the basic hypothesis driving the study are as follows:

1. There is a significant statistical relationship between improve effective performance of the case study and the use of financial perspective of the Balanced Scorecard.
2. There is a significant statistical relationship between improve effective performance of the case study and the use of the Customer perspective of the Balanced Scorecard.
3. There is a significant statistical relationship between improve effective performance of the case study and the use of the Internal Process perspective of the Balanced Scorecard.
4. There is a significant statistical relationship between improve effective performance of the case study and the use of the Learning and Growth perspective of the Balanced Scorecard.

1.1.5 Research Variables:

Independent Variables:

- The Financial Perspectives
- The Customer Perspectives
- The Internal Process Perspectives
- The Learning and Growth Perspective

Dependent Variable:

- The Effective Performance of the case study.

1.1.6 Research Constrains, Boundaries and Limitations**1- Research Constrains:**

- Limited use of the Balanced Scorecard in nonprofit organizations in Egypt.
- Lack of management literature materials about the research subject in the national sources.
- Due to the restricted data released by the Country Director of the case study, the total numbers of collected responders were 18 out of a total number of 100 staff. This sample is small, it is worthy to highlight the limitations and results of smaller sample.

2- Research Boundaries:

- Place: case study from Egypt.

3- Research Limitations:

- The study tackled one of the six criteria of performance measurements that are affected organizations' performance which is effectiveness.
- The study applied on nonprofit organization from Egypt therefore the result is confined to the similar organizations.

Section 1.2: Theoretical, Conceptual and Operational Framework**1.2.1 Theoretical Framework**

This study is based on the Balanced Scorecard performance tool which developed by Kaplan and Norton in early 90s. They presented that organizations should be viewed from four perspectives, tangible asset – financial accounting system and intangible assets which are customer, internal process and learning and growth to assess their performance. Assess organizations' performance is the way that shows where the organization is stand and go. Based on this theory, the study is exploring the relationship between the four perspectives of the

Balanced Scorecard and the effective organizational performance and its adaptability to the case study. The following figure (1.1) shows the theoretical framework.

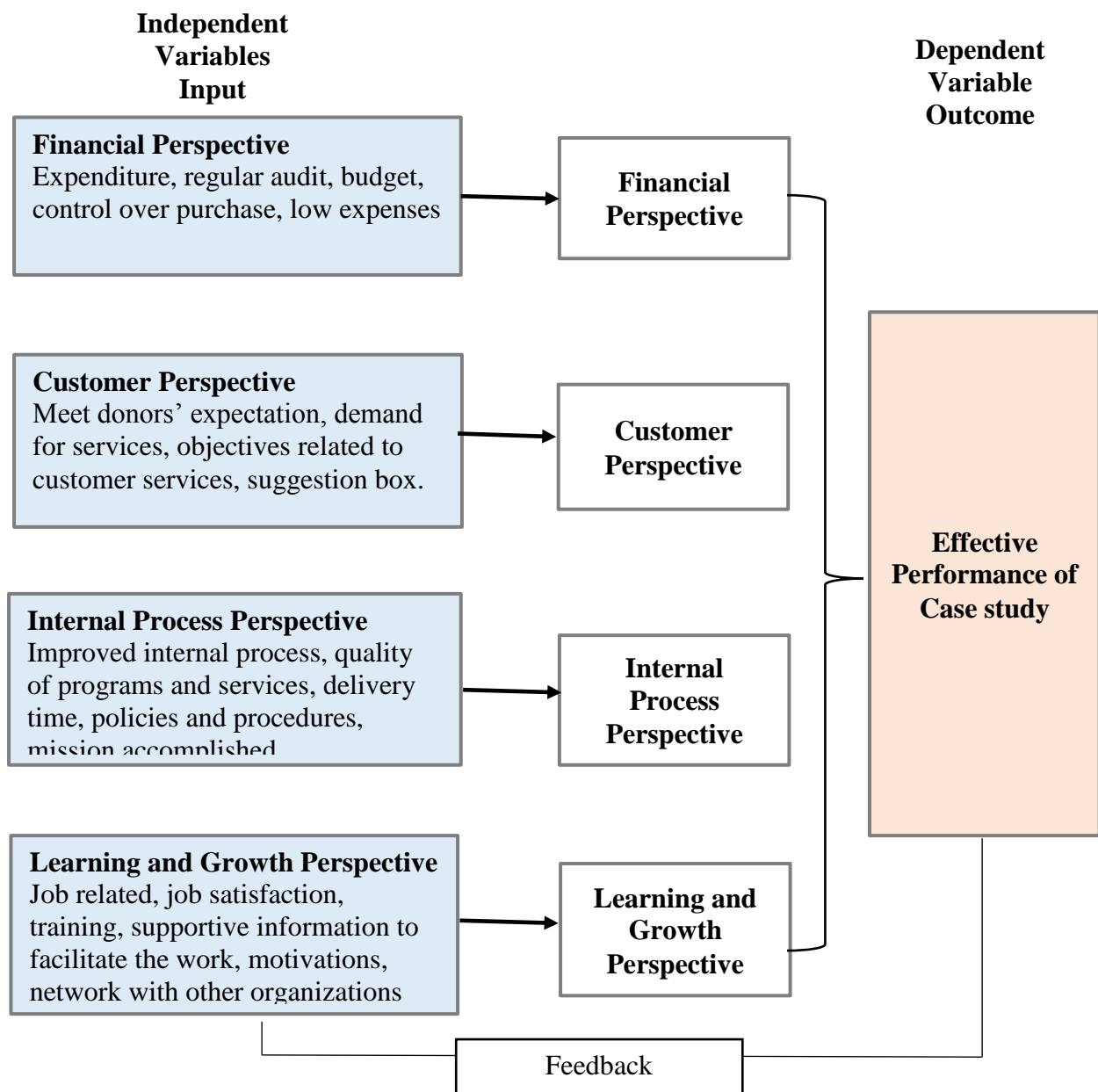
Table 1.1 Theoretical framework

Research variable	Theoretical Definition	Operational Definition
The Balanced Scorecard perspectives: Financial, Customer, internal Process and Learning and Growth	“We can describe the Balanced Scorecard as a carefully selected set of measures derived from an organization’s strategy. A communication tool, a measurement system, and a strategic management system” (Niven, 2008, p. 13).	Is measured using 5-point Likert scale developed by Blackmon (2008) by 7 items in financial, 15 items in customer, 13 items internal process, and 14 items in learning and growth.
Effective Performance	Effectiveness is ranked at the “bottom line” of organizational performance—accomplishing the outcomes that exemplify the organization’s mission and for which managers are responsible. Nevertheless, effectiveness can also be a reflection in revising inputs as well as processing activities, outputs, and outcomes. Effectiveness is linked with achieving the desired results at any time in operation. (Skin and Tuttle, 1989)	Is measured using 5-point Likert scale by 16 items were composited from the four Balanced Scorecard perspectives.

1.2.2 Conceptual Framework

The study conducted using the four perspectives of the Balanced Scorecard as independent variables and one of six criteria of performance measurement which is the effectiveness as dependent variable to assess the perception of the non-profit case study on the relationship between using the Balanced Scorecard and improve effective performance of the organization.

Figure 1.1 Conceptual framework

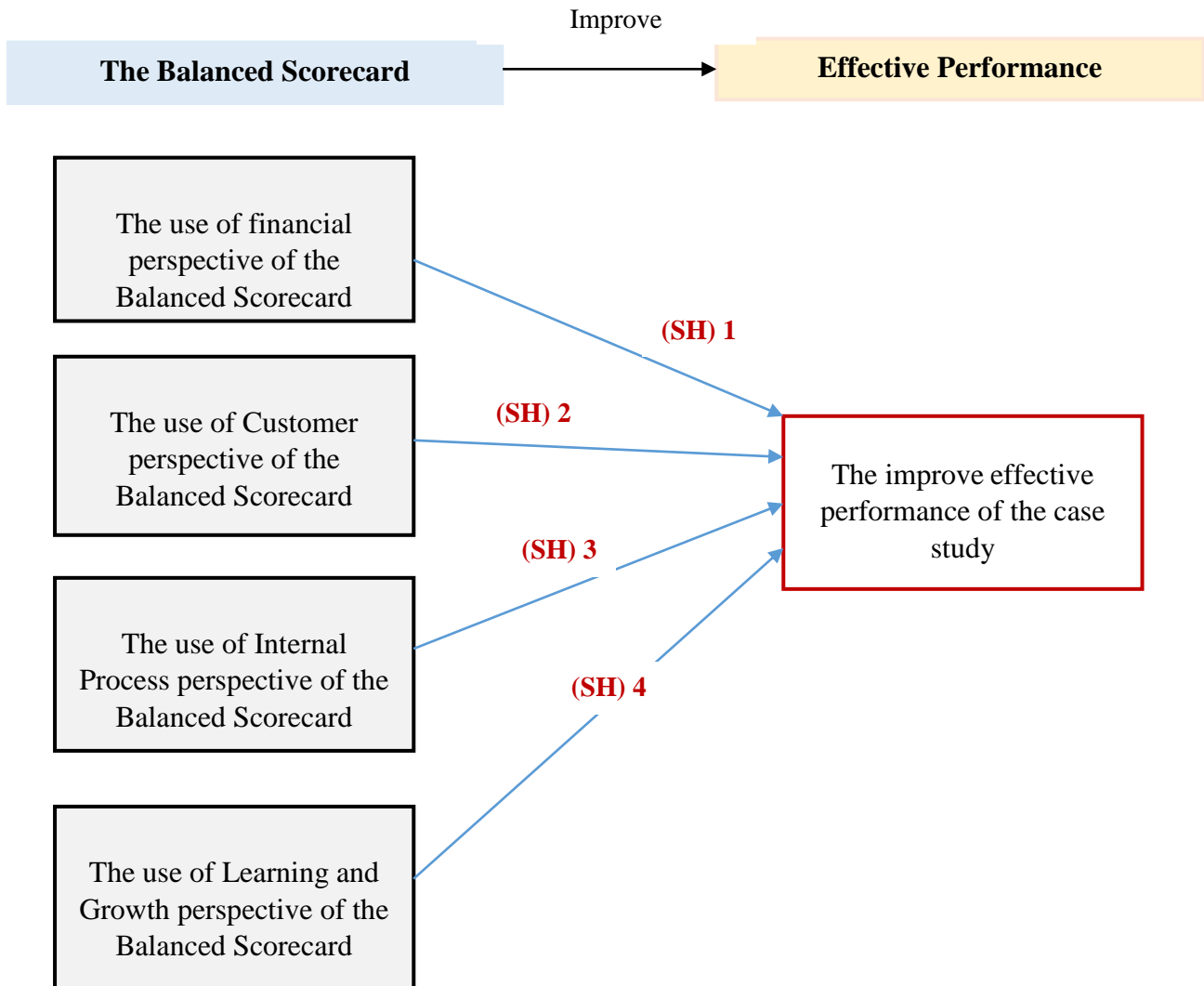


Source: author's design

1.2.3 Research Operational Framework

The independent variables are the Balanced Scorecard perspectives: financial, customer, internal processes and learning and Growth and the dependent variable is improve effective performance of non-profit case study.

Figure 1.2 Research Operational Framework



Source: author's design

Chapter Two: Literature Review and Theoretical Study

Introduction

Kaplan and Norton conducted a research study in the early 1990s to investigate how business companies' process their daily work. The result from their researches revealed that 90% of these business organizations were unable to fit their strategic goals into the daily work processing. Because today business should be managed the information not only from financial accounting system but also from non-financial aspects because business needs data about activities to handle competitiveness and identify profitability. (Johnson, 1980; Kaplan & Norton, 2010)

In order to remedy this problem, the researchers created the Balanced Scorecard (BSC) performance measurement tool which provides a structure to generate measurements, set objectives, and establish tasks to measure the real factor of the organizational strategy. The Balanced Scorecard permits to combine financial measures (tangible assets) and non-financial measures (intangible assets) (Hartnett & Matan, 2011).

The Balanced Scorecard is equally valid for nonprofits and corporate businesses; however, implementation of this concept requires slight modifications to can work effectively in the nonprofit organizations (Zimmerman, 2004). The notion of responsibility and performance measurement has become an essential area for nonprofit organizations. According to Kaplan, nonprofits still has performance on focusing on financial measures only, such as contributions, costs, and operating expenses ratios (Kaplan, 2001).

Bridget & Ron (2011) asserted that organizations depend on financial reports for measuring an organization's performance; since the assets of most companies are premises, plants, and equipment, they represent historical data.

However, today's business and nonprofit organizations' decision-makers need to merge tangible assets (financial) with intangible assets such as human capita, key relationships, knowledge, innovation, and collaborative efforts, taking into consideration all the inputs and resources of

the organizations in daily work processes to achieve the organizations' desired targets. This emphasizes that the Balanced Scorecard is a valuable strategy for the nonprofit organizations.

Section 2.1: Literature Review and Theoretical Study on Strategic Performance Management and Measurements

2.1.1 Strategic Management and Planning:

Before explaining the concept of the Balanced Scorecard, we first need to provide an overview of the meaning of strategic planning and management, performance and Strategic Performance Management.

Addressing nonprofit organizations, Kaplan stated that strategy helps the organization identify not only what needs to be done, but also what should *not* be done. In addition, by measuring and gauging the strategy, nonprofit organizations can decrease and even remove uncertainty and misperception about goals and approaches (Kaplan, 2001).

With regard to strategic thinking and strategic planning, most organizations obviously want to make wise decisions; however, sometimes they are at a loss about where to begin. It is this uncertainty that creates a need for strategic management in order to address the community demand for responsibility.

It goes without saying that in the absence of strategic management, there can be no application of a strategic plan. The latter requires an in-depth analysis of the organization's strategic goals; that is, its vision, mission, and objectives as well as an analysis of the internal and external environment of the organization. It is then up to managers to make strategic decisions to address two main questions: In what areas should businesses compete? And, how should this competition be dealt with in these businesses? These questions usually shape the local and international operations of the organization. In addition, leaders need to make necessary decisions regarding organizational planning and allocation of essential resources to bring the planned strategies to reality. When laying the strategic plan, leaders should take into consideration the organization's strengths and weakness as well as opportunities and threats

(SWAT). According to Rohm and Halbach, “strategy is perspectives used to accomplish the mission and implement an organization’s vision” (Rohm & Halbach, 2002).

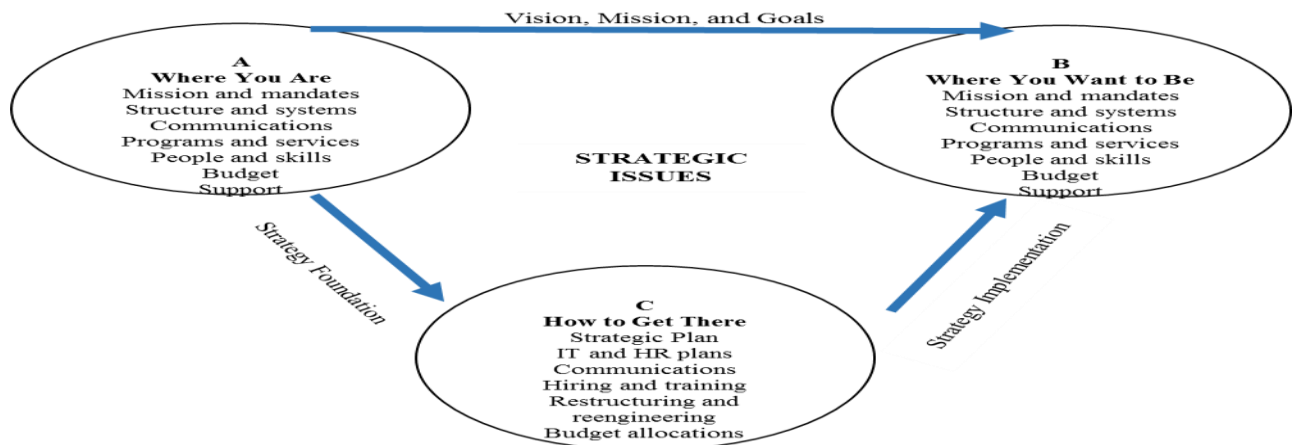
Not only does strategic management facilitate successful implementation, but it also allows profit and nonprofit organizations to line up their strategic objectives to their mission. It also includes an assessment of organizational internal and external environments (strengths, weakness, opportunities and threats) to suggest potential changes that can be tested and applied over strategic plans (Drucker, 2005; Ghoneim, 2001). Other researchers have asserted that “Strategic management consists of the analysis, decisions, and actions an organization undertakes in order to create and sustain competitive advantages” (Dess, Lumpkin & Taylor, 2004).

Strategic planning is gaining in popularity and importance in business organizations as it helps in setting priorities, finding resources, strengthening operations, and directing employees toward common goals. Broadly speaking, a strategic plan is a document used to link the organizations' objectives with all of the critical fundamentals developed during the procedural planning process. Since strategic planning can assist managers, leaders, and decision-makers in both profit and nonprofit organizations to think, learn, and act strategically, it has been described as a “disciplined effort to produce fundamental decisions and actions that shape and guide what an organization is, what it does, and why it does it” (Olsen & Eadie, 1982; Bryson, 2004).

Another definition provided by Thomas states that “strategic planning is a formal, on-going process for developing goals and implementing actions for positioning the organization in the market while matching available resources with market opportunities” (Thomas, 2003).

The basic concept of strategic planning is illustrated in Figure (2.1). More information or detail can be added to this basic plan according to the culture and nature of the organizations. Strategic planning is just a collection of ideas, actions, and tools designed to support decision makers, managers, and developers to think, act, and learn strategically (Bryson, 2004).

Figure 2.1: The basic concept of Strategic Planning



Source adapted and modified from (Bryson- Strategic Planning For Public and Nonprofit Organizations, 2004, p.4)

Strategic planning and assessment steps include the Mission and Vision of the organization, made up of one or three sentences highlighting the purpose of the organization. Also included are the vision and core values. ‘Vision’ refers to how the organization will look in the future while ‘Core Value’ describes the shared beliefs that provide an outline for decision-making. ‘Environmental Scan’ refers to the internal and external status taken into consideration when determining the strengths, weaknesses, opportunities, and threats (SWOT) of the organization. Based on these, the organization sets ‘Goals’ to determine where the organization wants to be at the end of the plan. Under each goal is a set of ‘Objectives’ specifying the outcomes to be achieved. These are followed by ‘Strategies’, referring to specific actions that the organization will take to achieve the objectives. Achieving these objectives requires ‘Resources’ such as budget, employees, space, equipment, and so forth. The final step is ‘Assessment’, involving the use of a performance tool that measures the organization’s performance and align the strategic planning with its goals to achieve its mission.

2.1.2 Strategic Performance Management and Process:

From a management viewpoint, Performance includes the past as well as the future and the capability of the units being evaluated. As described by Lebas, “performance is defined as the potential for future successful implementation of action in order to reach the objectives and targets” (Lebas, 1995, p.23). According to another definition, performance management is “a process which is designed to improve organizational team and individual performance ... owned and driven by line” (Armstrong & Baron, 2000, p.69).

Since an organization strives to obtain the finest performance from individuals, groups, and from the entire organization, performance management processes became a popular area starting from 1980 in Human Resources Management. Obtaining optimum performance requires a shared understanding of what an organization needs in order to be accomplished along with the controlling and improvement of employees that empowers such participated goals to be achieved (Armstrong & Baron, 2000).

The performance management system depends on promoting and boosting employees' effectiveness. This requires managers and employees to work together to design, observe, and revise an employee's work goals and the whole impact to the organization. As the performance management system provides information and receives instructions, it should work towards common goals so that each employee gains a clear understanding of his or her job description, and is given a chance to improve his or her performance by regular feedback.

In fact, all organizations need to apply a performance system to measure the performance of both the employees and the organization at large to monitor and adjust the performance to achieve the target, regardless of whether the organization is profit or service driven. Therefore, the performance system is very important to any organization by assuring sound and continuous performance assessment.

A study (1997) by Bititci, Carrie, & McDevitt explained the following:

“The performance management process is the process by which the company manages its performance in line with its corporate and functional strategies and objectives. The objective of this process is to provide a proactive closed loop control system, where the corporate and functional strategies are deployed to all business processes, activities, tasks and personnel, and feedback is obtained through the performance measurement system to enable appropriate management decisions”. (Bititci, Carrie, & McDevitt, 1997, P.524)

Figure 2.2: Feedback system for the Performance Management Process

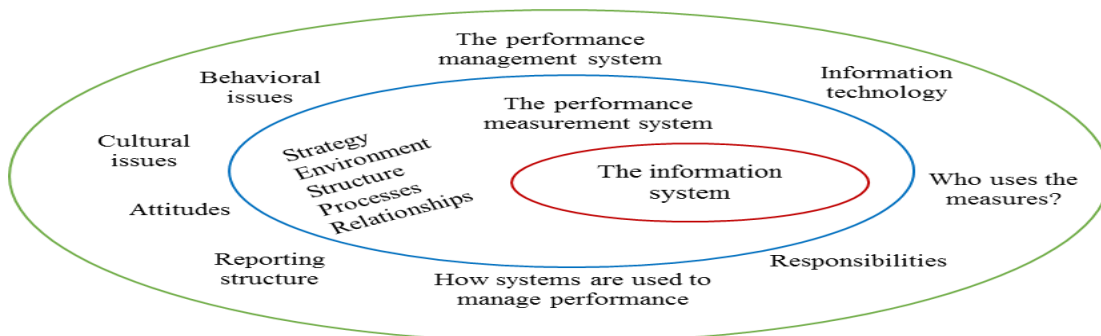


Source adapted from (Bititci, Carrie, & McDevitt - Integrated performance measurement systems, 1997, p.524)

Organizations use multiple methods to control their performance measure. Some of these methods include: “strategy development and review; management accounting; management by objectives; non-financial performance measures –informal; non-financial performance measures – formal; incentive/bonus scheme; personnel appraisal and review” (Bititci, Carrie, & McDevitt, 1997). Organizations should have a feedback system for the performance management process to adjust their strategic plan, Figure (2.2).

The performance management system needs to the information system, figure (2.3), which enabling the closed loop placement and feedback system within the performance management process of the performance measurement system, which should integrate all related information from the related system.

Figure 2.3: The performance management process & the position of the information system within the performance measurement system



Source adapted from (Bititci, Carrie, & McDevitt - Integrated performance measurement systems, 1997, p.525)

As said previously, that the performance management system provides information and receives instructions within its process, so it could say that it is the core of any work process for the flourish and stability of any organizations. And the performance measurement system that is part of the system and works as an information system that permits the performance management process to work effectively and efficiently.

2.1.3 Performance Measurement:

The How and Why of the performance measurement system was introduced when Home Cicine implemented the ISO 9001 quality standards (Biazzo,2005; Biazzo & Garengo, 2012) stipulating that: The organization will decide, gather, and examine suitable data to show the rightness and effectiveness of the quality management system and to assess where it can be made continuous improvement. The study of data will offer information concerning to customer approval, desired product, features and tendencies of processes and products, and suppliers. (Biazzo & Garengo, 2012, p.103).

Performance measurement and performance management balance each other. Performance measurement can be defined as the organization's primary objectives while performance management refers to how organizational performance can be controlled by management decisions (Ouko, 2013).

Given that performance measurement is important to business organizations, Kaplan (2001) stated that performance measurement is of particular importance to nonprofits due to increasing competition from a multiplying number of companies, all competing for scarce donors, foundations, and government funding (Kaplan, 2001). Actually, performance management in nonprofit organizations is even more complex because of multiple and sometimes opposing stakeholders' demands, multifaceted missions, and pressures to prove their legitimacy through their contribution to society (Greilling, 2010; Ouko, 2013).

Performance can be measured by different developed tools such as Strategic Measurement and Reporting Technique SMART (Lynch & Cross, 1999); McKinseys 7s (Peters & Waterman, 1980;1982); Logical framework (USAID, 1970s); Input-Output model (Epstein & Buhovac, 2009); Performance Prism (Neely, Adams, & Crowe); European and Foundation for Quality Management (EFQM) Excellence Model (Lewis, 1999), Result Based Management (UN,

2000) and Balanced Scorecard (BSC) (Kaplan & Norton, 1992)” (Ouko, 2013,p.4). Before organizations start to adopt the performance management system, several questions should be clearly addressed before selecting a specific measurement tool: first, the organization needs to know ‘What’ and ‘Why’ they are going to measure, generating questions such as: Where did the organization use to be, and where is it now? Where does it want to go or achieve? To whom will it present the data outcomes? Who will gain from measuring? – Will it be the managers, employees, stakeholders, donors, or just about everyone? (Lebas, 1995). All these questions must be aligned with the organization’s strategic plan to measure the cause and effect and assets of its performance.

As previously mentioned, responsibility and performance measurement have become vital for nonprofit organizations as they face growing competition from an increasing number of organizations, all challenging for scarce donors, establishment, and government funding. However, nonprofit organizations’ performance information and several internal performance measurement systems emphasis only on financial measures, such as contributions, overheads, and ratio of operating expenses (Kaplan, 2001). Forbes, 1998 noted that nonprofit organizations absence the modest style of a financial measure, such as cost-effectiveness or shareholder returns (Forbes, 1998; Kaplan 2001). To address this absence, Cameron (1981, 1982) recommended that multi-dimensional methods be used for gauging nonprofit effectiveness so that nonprofit organizations recognize that financial reports are inadequate in measuring the organization’s effectiveness (Cameron, 1981, 1982; Kaplan, 2001).

For companies seeking a profit, the financial perspective offers clear long-term goals; in contrast, it is an obstacle rather than aid for nonprofit organizations. Nonprofit organizations lack a precise financial gauge, such as cost-effectiveness or shareholder returns, which are used by organizations profit to evaluate their performance. Although these organizations can control their financial budgets, overall achievement cannot be measured by how they control their expenses. The importance of performance measurement is linked to a more efficient, effective and accountable public sector (Kloot & Martin, 2000). Also, Kaplan (2001) argued that strategic and performance measurement should focus on the results that organizations need to achieve rather than on the programs that were implemented. Thus, organizations nowadays adopt nonfinancial measurement in their strategic performance management due to the role played by nonfinancial elements in accomplishing an organization’s strategic objectives. Webb explained this point by stating that “a strategic performance measurement is a set of causally

linked nonfinancial and financial objectives, performance measures, and goals designed to align managers' actions with an organization's strategy" (Webb R. A., 2004). (Webb R. A., 2004, p.925)

Criteria for measuring organizational performance

Skin and Tuttle (1989) developed a comprehensive framework to identify organizational performance measures. They illustrated six criteria for measuring organizational performance as follows:

1- Effectiveness

Effectiveness is ranked at the "bottom line" of organizational performance—accomplishing the outcomes that exemplify the organization's mission and for which managers are responsible. Nevertheless, effectiveness can also be a reflection in revising inputs as well as processing activities, outputs, and outcomes. Effectiveness is linked with achieving the desired results at any time in operation.

2- Efficiency

Efficiency of an organization relates to the resources expended to complete a job or produce an output or outcome. Resources can be materials, energy, personnel, facilities, time, and money. Being more efficient is defined by finishing a job, producing a product, or providing a service using less resources than before.

3- Quality

Quality has to do with how closely work adheres to certain specified requirements for optimum results. A difference can be made between internal and external quality.

- Internal quality refers to meeting performance desires that the organization sets for itself.
- External quality concerns whether products or services meet customer satisfactions

4- Timeliness

There are three measures of timeliness in organizational performance:

- Cycle time: time spent in performing a specific activity.
- Wait time: time consumed by a customer waiting for a product or service.

- Completed on time: referring to whether a job is completed by a specified time, as in a due date or deadline.

5- Finance

There are several financial performance's measures:

- In business, finance concentrates on measures related to cost-effectiveness because it is vital to existence and growing.
- In public and nonprofit organizations, finance concentrates on the organization of funds, keep on within budgets, and certifying suitable funding levels.

6- Workplace Environment

Referred to sometimes as 'organizational climate', the workplace environment includes the physical agreeableness in the workplace and the culture of the organization.

- Physical agreeableness describe employee comfort, safety, and health conditions.
- The organization's culture is composed of the values and beliefs joint by personnel concerning satisfactory and dissatisfactory workplace behaviors.

In this study the researcher identified the effectiveness criterion as a dependent variable to assess the perception of nonprofit organization of using the Balanced Scorecard approach.

Section 2.2: Literature Review and Theoretical Study on the Balanced Scorecard as a Measurement Systems

2.2.1 The Balanced Scorecard

In investigating the impact that measures have on performance, Niven (2008) said that the Balanced Scorecard has appeared as a recognized tool in the face of the many challenges faced by the modern organization (Niven, 2008). Using financial measures in addition to non-financial measures performance has become essential for both for-profit and nonprofit organizations from an economic point of view. According to Emmanuel et al., (1990), organizational success is a multi-dimensional concept (Emmanuel et al., 1990; Kloot & Martin, 2000).

Bourne, Mills, Wilcox, Neely, & Platts (2000) summarized previous comments by researchers on the former performance measurement system: these include the claim that classical

performance measure which is developed from costing and accounting systems has been criticized because it depend on short-term. (Banks & Wheelwright, 1979; Hayes & Garvin, 1982; Bourne, Mills, Wilcox, Neely & Platts, 2000); “lacking strategic focus” (Skinner, 1974; Bourne, Mills, Wilcox, Neely & Platts, 2000); supporting limited optimization (Hall, 1983; Fry & Cox 1989; Bourne, Mills, Wilcox, Neely & Platts, 2000); supporting reduction of variance rather than constant enhancement (Johnson & Kaplan, 1987; Lynch & Cross, 1991; Bourne, Mills, Wilcox, Neely & Platts, 2000); “not being externally focused” (Kaplan & Norton, 1992; Bourne, Mills, Wilcox, Neely & Platts, 2000); “and even for destroying the competitiveness of the US manufacturing industry” (Hayes & Abernathy, 1980; Bourne, Mills, Wilcox, Neely & Platts, 2000); “...many performance measurement systems in the UK and US were heavily financially biased ... systems which were specifically designed for external reporting were being inappropriately used to manage business enterprises” (Hayes & Abernathy, 1980; Bourne, Mills, Wilcox, Neely & Platts, 2000); “All measured values of controlling variables come from the past”. (Grabinski, 2007, p.36)

Kaplan and Norton claimed that only “controlling with measures from the past is like steering a car by looking in the rear mirror only” (Grabinski, 2007, p.36) when the organizations use only the financial aspects in their measuring their performance. For this reason, Kaplan and Norton developed the Balanced Scorecard system. The Balanced Scorecard measurement system features the traditional performance measurement and the financial perspective along with three specific perspectives: customer, internal process, and learning and growth.

As previously mentioned, the Balanced Scorecard is a tool that gauges past results and adjusts the future by using the four perspectives (finance, customer, internal process and learning and growth) with balance. It also focuses on assessing and detecting the cause and effect relationships between objectives and initiatives, helping the organizations successfully overcome the obstacles to achieve their strategies.

The literature offers no further findings on the Balanced Scorecard since those found by Kaplan and Norton.

2.2.2.1 How Does the Balanced Scorecard Work?

Some of the definitions presented in the management literature include the following:

- “We can describe the Balanced Scorecard as a carefully selected set of measures derived from an organization’s strategy. A communication tool, a measurement system, and a strategic management system” (Niven, 2008, p. 13).
- “A-multi-dimensional framework that uses measurement to describe an organization’s strategy” (Radnor & Lovell, 2003, pp. 178-179; Abrabou, 2013, pp. 27-28).
- “The Balanced Scorecard is a carefully selected set of quantifiable measures derived from an organization’s strategy. The measures selected for the scorecard represent a tool for leaders to use in communicating to employees and external stakeholders the outcomes and performance drivers by which the organization will achieve its mission and strategic objectives” (Niven, 2006, p.13; Abrabou, 2013, pp. 27-28).
- “The Balanced Scorecard is a framework for designing a set of measures for activities chosen by you as being the key drivers of your business” (Bourne & Bourne, 2000, p.5; Abrabou, 2013, pp. 27-28)

It can be said that the Balanced Scorecard method provides a clear remedy as to what for-profit or nonprofit organizations should measure in balance the financial and non-financial perspectives. It is a management system that allows clarifying vision and strategy of organizations and converting them into action. It gives feedback concerning how to observe organizational performance against strategic goals and improve internal and external communications.

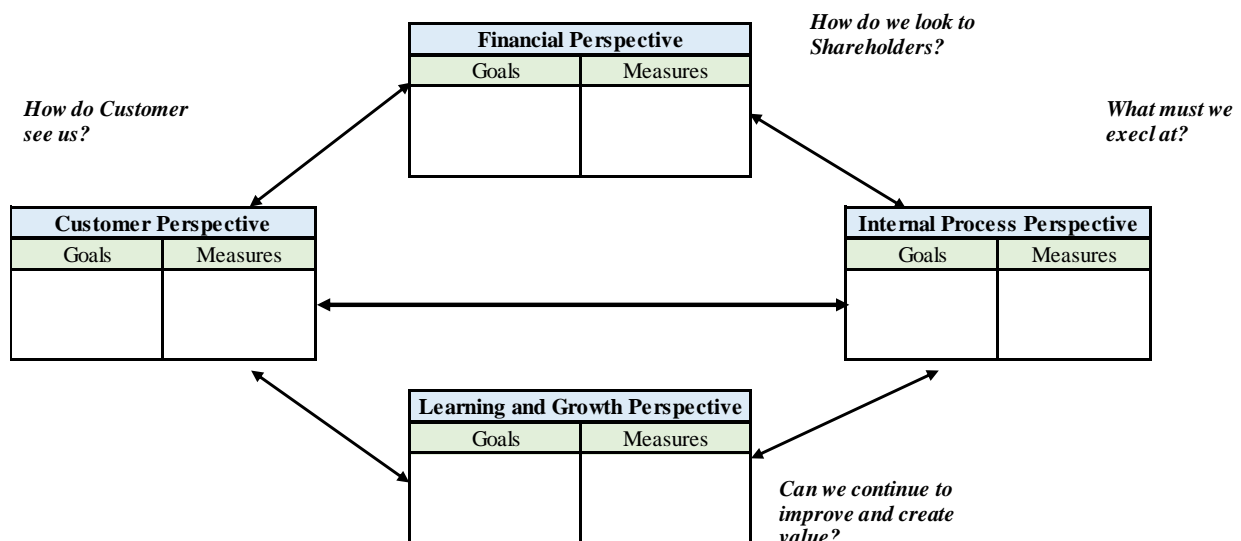
Kaplan and Norton developed four perspectives from which the organization should be viewed:

1. **The Financial Perspective (Financial Measures):** How Do We Look to Shareholders? It includes return on capital, economic value added, and operating income. Nonprofit organizations should understand their situation by finding sources, cost of services, and over-head costs.

2. **The Customer Perspective** (Customer Measures): How Do Customers See Us? It includes the donors, volunteers, and clients receiving the services. Using a measurement tool reveals the lead times, performance levels, costs, and quality of services.
3. **The Internal Process Perspective** (Internal Business Measures): What Must We Excel At? It includes programs provided and services. This perspective determines the most critical process and competencies, and identifies measures such as quality, cycle time, and productivity.
4. **The Learning & Growth Perspective** (Innovation and Learning Measures): Can We Continue to Improve and Create Value? It includes employees, volunteers, and Board of Directors for measuring satisfaction, necessary skills, retention, and community connections. This enhances the ability to launch new products, improve operations, and increase customer satisfaction.

Each perspective has multiple measures that mesh in a chain of cause-effect relationships, referred to as leading (inputs) and lagging (outputs) indicators.

Figure 2.4: The Balanced Scorecard Links Performance Measures



Adapted from: (Kaplan & Norton, The Balanced Scorecard That Drive Performance, 2000, p.3)

All of the above should be in adherence to the organization's mission. Table (2.1) shows examples of objectives and measure in each perspective.

Table 2.1: Example of the Balanced Scorecard Metrics

Perspective	Objective	Measure
<i>Financial</i>	Increase in raising fund of 15% on previous year	Monthly turnover
<i>Customer</i>	Customers must receive their services in full and on time	What % of monthly services reached desired destination in full and on time
<i>Process</i>	1. Appoint a new public relation person 2. Enter all requests into the planning system promptly	1. Date public relation appointed 2. Number of requests entered within 24 hours.
<i>Innovation</i>	New methods to develop staff and volunteers.	Implementation date

Adopted and modified from (Kaplan & Norton, The Balanced Scorecard: Measures That Drive Performance, August 2005, p.5)

2.2.3 The Important for the Balanced Scorecard

In 1995 when Kaplan and Norton developed the Balanced Scorecard performance tool, they explained the idea of the four perspectives in brief:

- It is a top-down reflection of the company's mission and strategy": when the company measures its activities and the ad-hoc processes, it tracks them from bottom-up, and that the measurement becomes irrelevant to the overall strategy).
- "It is forward looking": the traditional way to measure the performance of the company was by the financial measures to see how the company was performed, but using the Balanced Scorecard is measuring the past and the future.
- "It integrates external and internal measures": helping managers to recognize what caused trade-offs between performance measures in the past so they can avoid it in the future.
- "It helps you focus": the tool helps managers to concentrate on the measurements that will help to achieve the goals.

The role of intangible assets is becoming increasingly important in creating value in economy and the challenge of executing the organization's strategy. Niven (2008) argued why the

performance measure should combine intangible assets with tangible assets by explaining the limitations of financial measurement (tangible) assets: financial measurements are “not consistent with today’s business realities; they sacrifice long-term thinking; they are not relevant to many levels of the organizations” (Niven, 2008, p.7).

Kaplan & Norton stated that the Balanced Scorecard is much more than just a collection of performance measures. According to their framework, the Balanced Scorecard should work in three parts: structure, implementation, and use (Wong Kah Wei, 2010).

2.2.3 **Balanced Scorecard Pitfalls:**

Although many researchers are proponents of the Balanced Scorecard, some have claimed that there are pitfalls involved in use of the Balanced Scorecard; as Joel Zimmerman, 2004 stated, some organizations blindly assume that one size fits all. He suggested that the four perspectives of the Balanced Scorecard should be modified to fit an organization, particularly nonprofit organizations. Zimmerman also claimed that some organizations rush headlong into the measurement program. Instead, Zimmerman stated that organizations should train managers on how to read and use the data outcomes by having them gain experience with measurement programs (Zimmerman, 2004). Despite this problem, however, the Balanced Scorecard remains a perfect tool for business as well as nonprofit organizations (Wu, Chang. 2012).

According to Kaplan and Norton (2001), implementation of the Balanced Scorecard fails under certain conditions such as when the organization’s units do not align with the organization’s strategy. Other contributing factors include inadequate senior management commitment, resulting in poor or unclear strategic planning as well as involving only a few in the decision-making process rather than everyone in the organization.

The researchers added that, in order to be effective, the Balanced Scorecard must be shared with everyone in the organizations; moreover, it was stated that the Balanced Scorecard sometimes cannot be implemented due to its lengthy development time and the false assumption that it is a one-time project. Unsuccessful implementation of the Balanced Scorecard can also result from hiring consultants who may also be inexperienced.

These individuals tend to build the Balanced Scorecards using unnecessary data, losing vast amounts of time and money without incorporating the strategy that should be at the center of the

Balanced Scorecard management system. In addition, organizations sometimes overlook the need to translate each strategy - described by Kaplan and Norton (2001) as a “key of implementation” - into terms that each of their employees can understand and use in everyday activities. (Kaplan & Norton, 2001)

2.2.4 The Strategic Plan and the Strategic Map

It is very important for an organization to set a strategic plan to achieve its vision, using the Balanced Scorecard approach as a strategic management by linking vision, aligning objectives with measurement to gauge performance, and adjusting the strategy. In case of any shortcomings in an organization’s strategy, Kaplan and Norton simply advising them to “Map it” (Kaplan and Norton, 2000). They proposed the map tool help organizations to communicate their strategy, processes, and systems for implementing that strategy. A Strategic map, also helps employees to understand and link the overall objectives and where and what everyone has to do. It achieves this by clarifying the key objectives and organizational dynamics relationships that drive an organization’s performance (Kaplan & Norton, 2000). Niven (2014) believed that if the objectives statement is put very clearly to understand what an organization should do well to execute its strategy, it will build a strong performance measurement (Niven, 2014). According to Niven (2008), a map provides a one - page graphical that shows what the organization must to do and how do it well. To avert the possibility of people getting confused about the strategy it should be map it.

In appendix (A) shows an example of a graphic strategy map, which is a tool to shed light on the relationship between a strategic plan and an organization’s relevant performance measures. (Oliva, Day, & DeSarbo, 2003).

2.2.5 The Balanced Scorecard as a Communication Tool

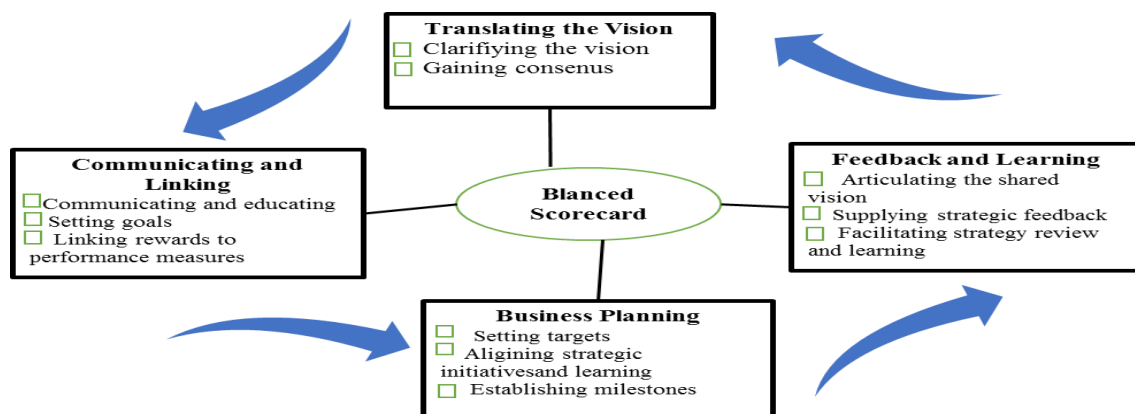
What should be done well in order to apply and implement the strategy? When they first developed the Balanced Scorecard measurement approach, Kaplan and Norton sought to complete the intangible assets to support companies to link long-term strategy with short-term actions rather than to replace the financial measure.

Kaplan and Norton explained how to use the Balanced Scorecard as a strategic management system in four processes: (Kaplan & Norton, 1996).

- **First translating the vision:** it should be fully explained as an integrated set of objectives and measures to senior executives who are setting the vision statement that describe the long-term,
- **Second communicating & linking:** managers should communicate and link the strategy according to departmental and individual objectives to ensure that everyone understands the strategy,
- **Third business planning:** the company's activities and financial plans should be integrated,
- **Fourth feedback & learning:** feedback should be given to monitor short-term results from the other three perspectives: Customer, internal process and Learning and Growth.

Figure (2.6) Kaplan & Norton (1996) explained how to use the Balanced Scorecard to link and communicate the short-term with long-term in four processes.

Figure 2.5: Managing Strategy: Four Process



Adapted from (Kaplan & Norton, Using the Balanced Scorecard as a Strategic Management system, 1996, p.40)

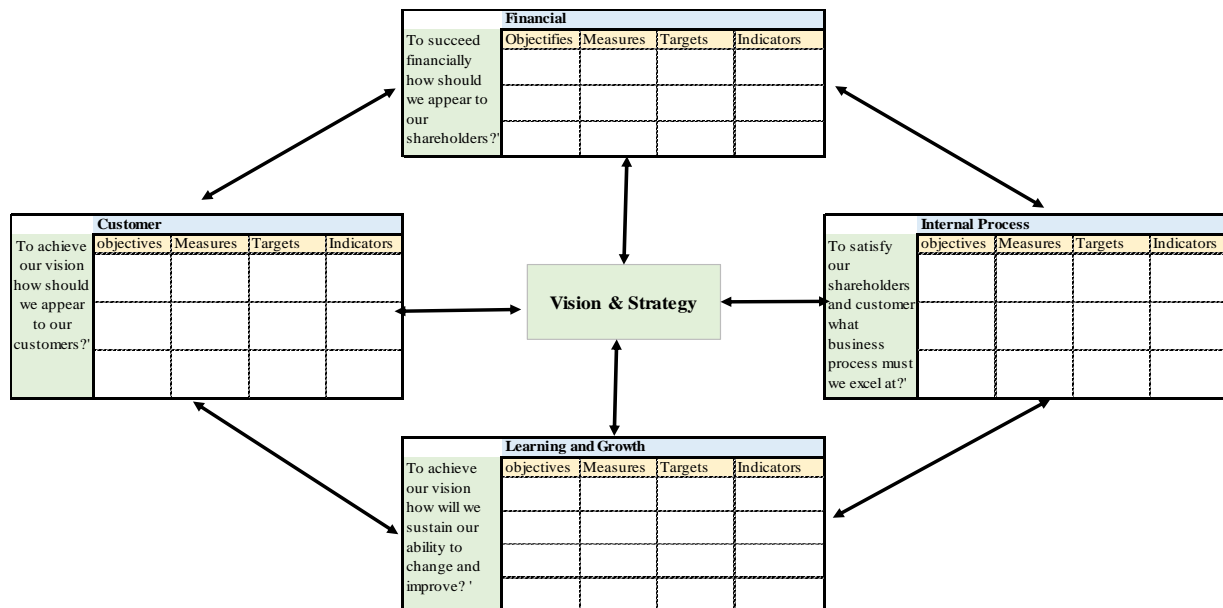
After communicating and linking the long-term with long-term it should translating the vision and strategy to the four Balanced Scorecard perspectives.

Niven (2014) argued that the Balanced Scorecard is devised to help organization execute their strategy effectively with the inclusion of four inter-locking elements: objectives, measures, targets, and strategic initiatives (Niven, 2014). Organizations' strategies could be treated as

hypotheses to be analyzed and tested by using the Balanced Scorecard system. (Rohm & Halbach, 2002)

Figure (2.6), a framework to be developed and an organized strategy to align the daily work processing with the organization’s goals.

Figure 2.7: Translating Vision and Strategy: Four Perspectives



Adapted from (Kaplan & Norton, Using the Balanced Scorecard as a Strategic Management system, 1996, p.39)

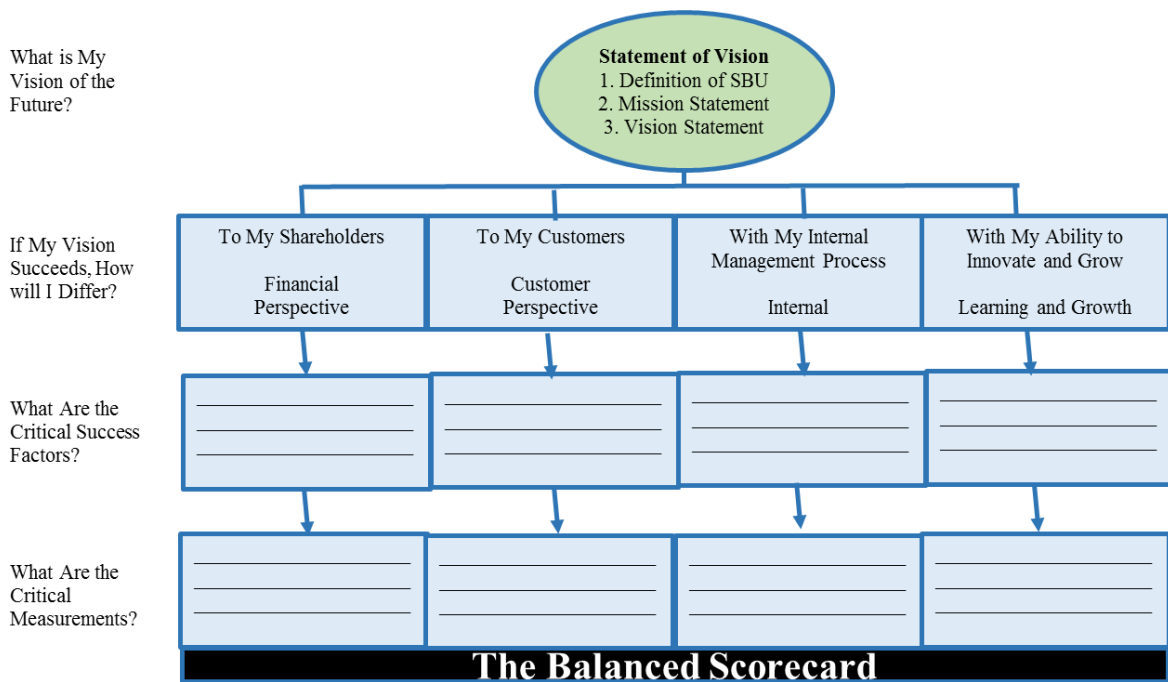
2.2.6 The Balanced Scorecard as a Measurement Tool

According to Kaplan and Norton (2005, p.11), “measures are designed to pull people toward the overall vision”. Performance measures kept within the Balanced Scorecard monitor the course, allowing us to ensure that we remain on track, while strategy maps communicate the strategic destination.

A Strategy Map represents the story of an organization’s strategy through the use of short objectives statements that describe what must be done well in each of the four perspectives. After developing a clear map, the next step involves creating the performance measures for accountability to achieve the objectives. Niven (2000) explained, figure (2.8) this by pointing out that the Balanced Scorecard is actually “composed of both Strategy Maps of objectives and Balanced Scorecards of measures” (Niven, 2000,p.20). Managing the role of a performance

measurement system helps decision-makers to direct and focus on the results and to determine primary or secondary roles (Webb A. , 2004) Kaplan and Norton asserted that organizations should achieve a balance through their measurement systems (Niven, 2000).

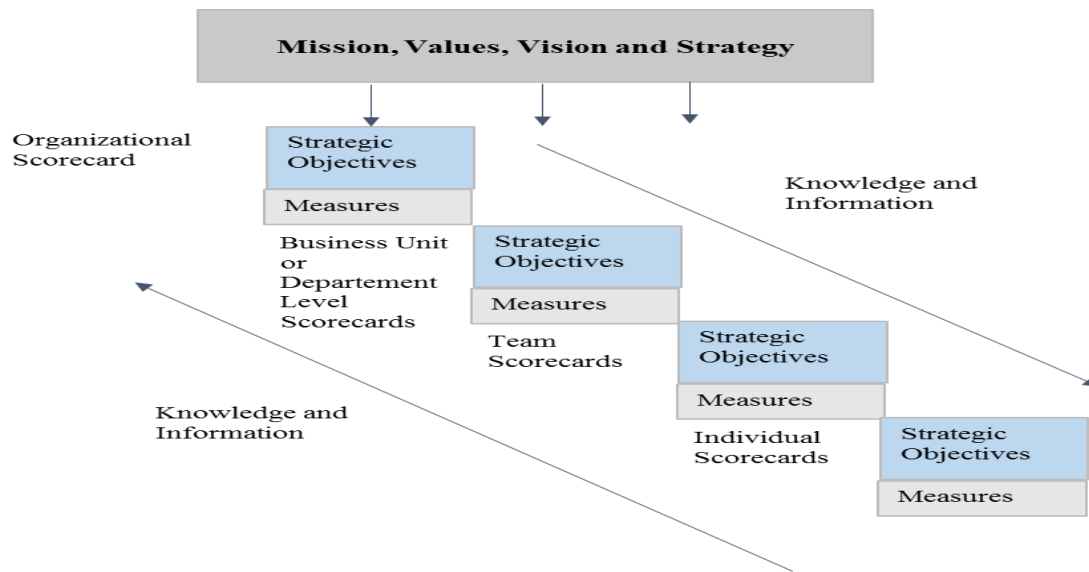
Figure 2.7: Begin by Linking Measurement by Strategy



Adapted from (Kaplan & Norton, Putting the Balanced Scorecard to Work, 1993, p. 10)

To build a balanced Scorecard, the four perspectives should be filled out with goals and measures. This should be done across the organization as a whole, then be broken down for each unit and, finally, for each person (Grabinski, 2007). Each goal and objective in the strategic plan should adhere to measures across the organization for each department, unit, operation, and individual.

Figure 2.8: Knowledge flowing in a Cascading Balanced Scorecard



Adapted from (Niven, 2003; Frye - Balanced Scorecard, 2007, p. 258)

Frye (2007) stated that Kaplan and Norton mentioned that the major benefits of the Balanced Scorecard lay in linking top management decisions with efforts to manage strategy within the organization, focusing on three areas of benefit: planning and budgeting, human resources alignment, and knowledge management (Frye, 2007).

Section 3: Literature Review and Theoretical Study on nonprofit Organizations and How to apply the Balanced Scorecard

2.3.1 Nonprofit organizations

Serving the public domain rather than focusing on profit or donors, these organizations are set up according to country law. The main issue is that the funds obtained by nonprofit organizations must stay within their accounts to pay for staff salaries, expenses, and the activities of the organization. As they serve development, human rights, humanitarian action, environment, and many other areas of community action, nonprofit organizations are exempt from taxes. This facilitates their mission in terms of meeting citizens' needs, promoting technology applications, improving operational efficiency, and enhancing the safety and well-being of society.

2.3.2 Challenges Facing Nonprofit Organizations

Nonprofit organizations face a considerable number of challenges starting with fundraising, competitive grant funding, increasing services demands, and the need to use technology effectively. With regard to certain nonprofit organizations facing merging operations, some find such transactions favorable to creating opportunities while others find them detrimental to the organization's mission. Challenges in the managing unclear management and governance (Helmig, Jegers, & Lapsley, 2004). Most nonprofit organizations differ greatly in their activities, as they are experimental rather than routine in nature, their goals are often intangible, and they may encounter various obstacles and hostility. Donors who need to assess organizational performance should choose any one of these perspectives; the first directly measures performance where this seems possible rather than probable to avoid bias; the second obtains opinions from customers and other stakeholders about how they see the organization performance; and the third examines how the organization's set of criteria compare with that of its counterpart organizations in terms of structure and operations (Moore & Stewart, 2010).

2.3.3 Types of Nonprofit Organizations:

Internal Revenue Service (IRS) Classifications (2015) for Nonprofits classify nonprofit organizations as follows:

- Charitable Orientation: The most common nonprofit is a charity
- Civic League, Social Welfare Organization, or Local Employee Association: these organizations are for upholding community and individual wellbeing.
- Trade or Professional Association: these organizations are for growing business conditions.
- Social or Recreational Club.
- Fraternal Societies.
- Employee Beneficiary Association: these organizations are for providing payment of life, sickness, accidents, or other welfares to their employees.
- State Chartered Credit Union and Mutual Reserve Fund: these organizations are for proposing their members fine financial services and empower them to pool and establish their own financial resources.
- Veterans Organizations: these organizations are mainly encompassed of past or present members of the United States Armed Forces, and established to deliver benefits for these and other USAF members

2.3.4 Number of Nonprofit Organizations in Egypt

Nonprofit/Government organizations in Egypt are governed by the legislative requirements pertaining to (Associations and Community Foundations (Law 84 of 2002)) and the (Implementing Regulation for Law 84 of 2002) (Ministry of Social Affairs [Now Ministry of Social Solidarity and Justice] Decree 178 of 2002). The latter laws implement and clarify the necessities of the parliamentary law. Regardless of the very restraining nature of its civil society laws, Egypt has one of the major and greatest robust civil society sectors in the whole developing world. It may seem bizarre that so many NPOs/NGOs and civil society groups can exist in a country whose NPO/NGO law is among the most preventive in the world; however, Law 84 of 2002 is not so much preventive as flexible. Law 84 of 2002 gives huge limitless powers to the Ministry of Social Solidarity and Justice. The full load of this authority applies only against organizations and individuals that cross governmental 'red line' in forceful for social modification and political liberalization. (NGO Law Monitor: Egypt, 2016) Table (2.2) shows the number of NPOs/NGOs across the Egyptian's governorates.

Table 2.2: The number of NPOs/NGOs in the some Egyptian's governorates

#	Governorate Name	NGOs number per Governorate
1	Cairo	2788
2	Aswan	255
3	Beni Suef	250
4	Menia	976
5	Suhag	469
6	Asuit	459

Source adapted from Hassan (2010); Source: Egyptian Human Development Report 2008, 68; (Ghoneim, 2001)

2.3.5 An Overview of the case study

A brief background on the international organization and of the case study.

As mentioned earlier, there are different types of nonprofit organizations such as: Charitable Orientation, Civic League, Social Welfare Organization, or Local Employee Association, Trade or Professional Association, Social or Recreational Club, Fraternal Societies, Employee

Beneficiary Association, State Chartered Credit Union and Mutual Reserve Fund, Veterans Organizations. (IRS Classifications for Nonprofits, 2015)

The international organization is one of the biggest nonprofit organizations all over the world, founded in 1945. It is a major humanitarian agency and long-term international development project it has 14 member countries: Australia, Canada, Denmark, Germany, Luxemburg, France, India, Japan, Norway, the Netherlands, Austria, Peru, Thailand, the United Kingdom, and the United States. Also, it has partners with national and international aid organizations and United Nations agencies.

The international organization operates in 90 countries in Asia and Oceania, Africa, South America, the Middle East, and Eastern Europe. As stated in its home page, in 2015 the organization poverty-fighting projects to reach more than 65 million people, “worked in 95 countries and supporting 890 humanitarian aid.

The international non-profit organization’s fields of interest lies in the following: Emergency Response, Education, HIV and AIDS, Food Security, Focusing Girls and Women, Advocacy, Climate change, Maternal health, Economic development and Water Sanitation and Hygiene.

2.3.6 Case study from Egypt

The case study has been serving individuals, communities, and local associations in the poorest regions since 1954. In 1976, the organization was closed due to 1967 war and reopened in 1974. It targeted a direct service that shifted to sustainable procedures directed to build the abilities of people and local institutions. At present, it focuses mainly on Upper Egypt for with a view to improving livelihoods for the poor and the marginalized, working closely with civil society and government.

Under the organization’s chart, there are three program directors (Education, Women’s Rights, and Agriculture) while under every program there are a number of project managers supervising Field officers (juniors and seniors). For the Program support it has three heads (HR & Admin and the Strategic & Governance unit (SGU unit) & Finance Unit, the Finance Department includes Procurement and Finance personnel headed by the Budgeting Manager who reports to

the finance directors. The SUG unit has three sub units: Communication and Partnerships, ICT, and Governance.

The Head office is at Cairo (Maadi) and 5 Field offices in (Minia, Beni Sweif, Assuit, Sohag and Aswan).

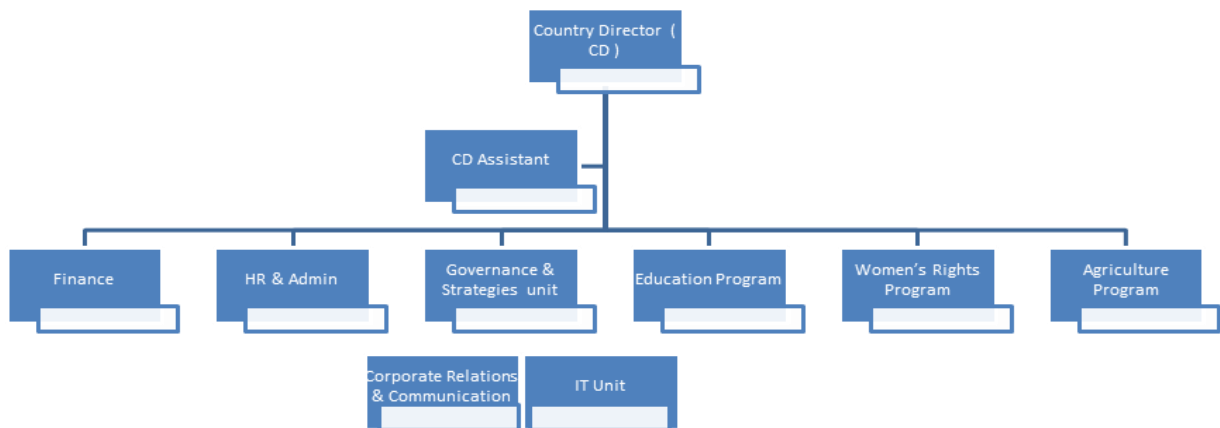
The population: around 100 employees, 65% at head office, 35% at the field offices.

Table (2.3) the Organization Population

# of Senior Managers	# Mid Management	# Non Managerial
6 (Program Directors and department Heads)	15 (Mainly in the position of Project Managers)	79(Employees who have no supervision authorities
Department/ Program	No Of Employees	
Finance	10	
HR & Admin	6	
Governance & Strategies Unit	17	
Education Program	17	
Women’s Rights Program	24	
Agriculture Program	26	

Source the case study – Human Resources Department

Figure 2.9: Case study’s Chart



Source the case study – Human Resources Department

2.3.7 Nonprofit organizations and the Balanced Scorecard

Nonprofit organizations play a vital role in the society, sometimes acting as a liaison between the government and the society; creating future value is as important to them as it is for small and large organizations. The nonprofit organizations are different from others as they have

defined themselves around their mission or services rather than on financial returns. As their services are intangible, they are extremely difficult to measure.

Nonprofit organizations can transform their strategy, put goals, and plan a timetable for implementation. The Balanced Scorecard can help them focus on assessing and monitoring the cause and effect relationships between their key goals. It can also provide a correct report on input and output initiatives and right performance information to the right people at the right time.

In addition, the Balanced Scorecard helps set up a schedule of tasks and assignment of responsibility (Hartnett & Matan, 2011). This is why the Balanced Scorecard is assumed to be a means, not an end. (Zimmerman, 2004).

Atkinson *et al.* (1997) stated that work on performance management in public organizations is beginning to address matters of strategic relationships with operational performance (Atkinson *et al.*, 1997; Niven, 2000). However, research focusing on performance management in government is mostly still dependent on operational perceptions of efficiency, with reduced importance on effectiveness (Niven, 2000).

Most nonprofits organizations encountered difficulties with the original chart of the Balanced Scorecard, where the financial perspectives were placed at the top of the chart. With respect to the transactions conducted by for-profit organizations, the customer receiving the service is the one who paid for it; thus, the two transactions complete each other. In contrast, in nonprofit organizations, it is the donors providing the money who pay for the service, while another group receives the service. This raises one important question: Who is the customer? – Is the one who paying for the service or the one who is receiving the service? It would appear that both the latter and the former are customers; this is why nonprofit organizations should attempt to satisfy both of them.

Rohm & Halbach (2002) suggested that the Balanced Scorecard framework for public and nonprofit organizations should undergo several changes, as these types of organizations depend on accountability to meet citizens' expectations. They suggested changing the customer perspective to customer and stakeholders' perspective. Furthermore, they argued that the key driver for nonprofit organizations is the Mission and converting the internal process into

“Employees and Organization capacity to reflect the importance of the human system and capacity building through trained and knowledgeable employees and efficient information technology system” (Rohm & Halbach, 2002, p.3). Figure 2.10 shows the basic design of the Balanced Scorecard by Kaplan and Norton while Figure 2.11 illustrates the new notion proposed by Rohm & Halbach (2002). (Rohm & Halbach, 2002, p.3)

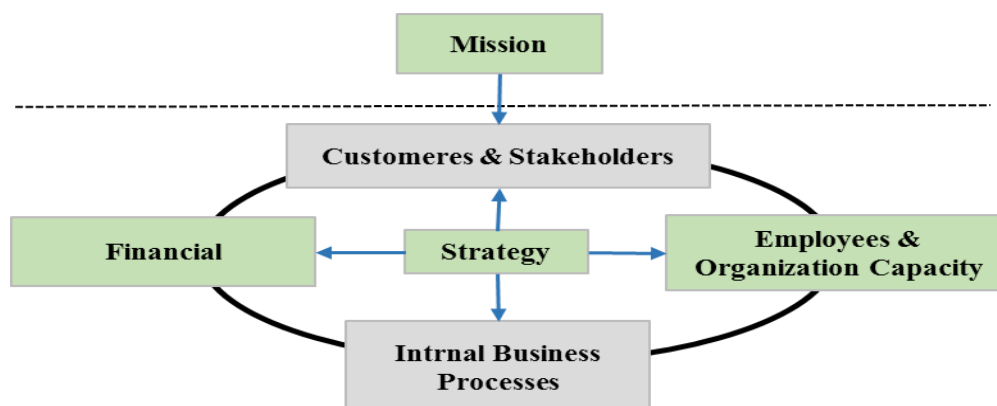
Zimmerman (2004) suggested that the four perspectives of the Balanced Scorecard should be modified according to the specific nature and needs of the organization, especially in the case of nonprofit organizations. (Zimmerman, 2004).

Figure 2.10: Basic Design of a Balanced Scorecard Performance System



Source adapted from (Rohm & Halbach. Developing and using balanced scorecard performance systems ,2002, p3).

Figure 2.11: Nonprofit Organization Balanced Scorecard



Source adapted from (Rohm & Halbach. Developing and using balanced scorecard performance systems ,2002, p4).

As mentioned previously how the Balanced Scorecard links and communicate the long-term and short-term of the strategic plan for getting the right performance information, Hartnett & Matan (2011) suggested for nonprofit organizations to build a successful Balanced Scorecard and integrated with strategic plan for better performance so that organizations achieve their aimed targets, they should:

- Put a clear understandable statement mission and vision of the organization.
- Explain vision into feasible operational goals.
- Link the organization's vision for each individual performance by putting task for each person related.
- The objectives and performance measurements should be identified to measure the performance.
- It should be a way to read the metrics and to correct the organization's strategy based on the feedback.

2.3.8 Previous Studies on using the Balanced Scorecard on Profit and Nonprofit Organizations:

Relatively few research studies can be found about the Balanced Scorecard with respect to nonprofit organizations. Among these few, the following was observed:

- **The Balanced Scorecard can be modified to suit nonprofit organizations culture, mission, and vision to achieve its goals in an efficient way.**

Martello, Watson and Fischer (2008): "Implementing a Balanced Scorecard in a Not-For-Profit Organization": their research focused on the benefit of using BSC in Cattaraugus County ReHAbilitation Center. Their conclusions were as follows: 1. The center has placed equal emphasis on the customer and financial perspectives as a cornerstone of its primary mission towards effectively serving its customer. 2. The Center faces the challenge of developing outcome measures for individual departments within the center and linking them with the Center's strategic objectives.

- **The Balanced Scorecard is a flexible tool that be used to assess performance in different forms to meet the nature of the organization's business.**

Reid (2010): “Is the Balanced Scorecard right for academic libraries?” The objective of the research was the potential benefit of higher education institutions, and private libraries, and the Balanced Scorecard (BSC) tool performance measurement. The findings were 1. Academic libraries may find BSC a useful perspectives in determining the value of the service and demonstrating financial responsibility through the use of measurements that focus on organizational and strategic goals with the possibility of improving the measurement performance of those services. 2. BSC implementation process can provide an opportunity to notice what really issues to customers and stakeholders as well as determine how to raise the human and financial resources to pay for the service to the best of performance and customer satisfaction levels.

Werasooriya, (2013): “Adoption the Balanced Scorecard (BSC) Framework as a Technique for Performance Evaluation in Sri Lankan Universities”. The research aimed at evaluating performance in the Management Faculties using the Balanced Scorecard framework in several Sri Lankan Universities as a Performance measurement tool. The findings were as follows: 1. The proposed framework is based on a full review of the literature on the Balanced Scorecard strategic management and evaluation in Management Departments in Sri Lankan universities. Thus, the frame is able to devise elements and factors linking to the use of balanced performance to enhance the strategic assessment in the management department card. 2. It attempts to provide the opportunity of applying the notion of the Balanced Scorecard management tool within the various departments of Sri Lankan Universities. 3) There is no evidence that strategy maps are created based on university stakeholders’ perceptions. 4. Provides guidelines for the development of the Balanced Scorecard, which will help to translate and implement strategies from the University for the benefit of all stakeholders.

- **Not only can the Balanced Scorecard be used for measuring an organization’s performance. but it can also measure the performance of new innovation.**

Wu and Chang (2012): “Using the Balanced Scorecard in assessing the performance of e-SCM diffusion: A Mutli-Stage perspective”. The researchers made four assumptions that the diffusion of Electronic Supply Chain Management’s (e-SCM) adoption, internal diffusion, and external diffusion is positively related to financial, customer, internal process and learning and growth. Testing Innovation diffusion of Electronic Supply Chain Management’s (e-SCM) with the four

Balanced Scorecard perspectives revealed that the three diffusion stages indicate different impacts on the four performance perspectives.

- **Studies from Kenya on Non-Governmental Organizations**

Akinyiouka (2013): “Effectiveness of The Balanced Scorecard on Performance of Non-Governmental Organization I Kisumu County”. The purpose of the thesis was to establish effectiveness of the Balance Scorecard in Performance of Non-Government Organizations in Kisumu County. Results showed that: 1. The BSC is an effective performance measurement tool that has been implemented in a number of NGOs operating in Kisumu. 2. The four BCS perspectives are used as performance evaluation in a number of NGOs operating in Kisumu.

- **The literature does not offer many studies that investigate measuring nonprofit organizations’ performance using the Balanced Scorecard, especially in Middle East and Egypt; only those Theses tackling profit organizations could be found.**

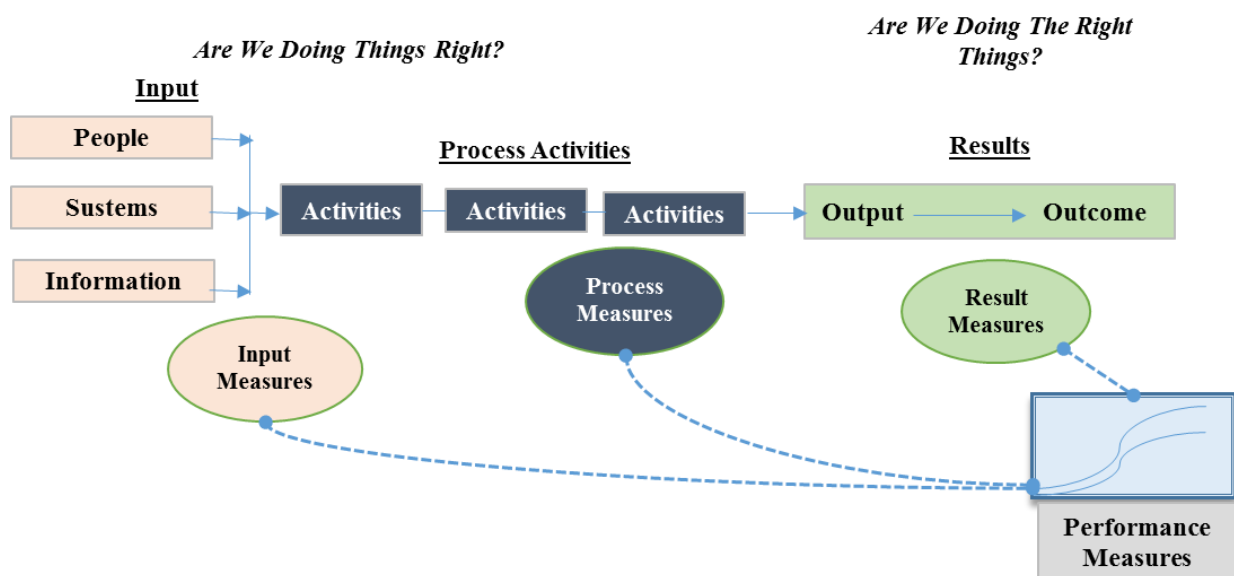
Sawalqa, Holloaway , Alam, (2011), “Balanced Scorecard Implementation in Jordan: An Initial Analysis”, The purpose of the study presented a deep analysis and investigation of the application and spreading of the BSC perspectives among Jordanian industrial businesses. The results showed that: 1. 35.1% (59) of the study sample used the Balanced Scorecard perspectives. 2. About 30% (50) were considering applying the perspectives. 3. Indication that 50.8% of the users were found among the medium-sized businesses and 49.2% within the large-sized businesses. 4. Indication that 91.5% of the Balanced Scorecard businesses used more than three perspectives with 45.8% having used four perspectives. 5. According to company size, the BSC perspectives was used. 6. Using the Balanced Scorecard for a series of different determinations including the evaluation of organizational performance, agreement with legal requirements, evaluation of managerial performance and inspiring enhancement of business processes. There were also provisions for better understanding of the cause-effect relationship, communicating organizational strategy, supervising managers' productivity, rewarding employees, managing operations processes, and informing decision-making.

Ismail (2007), “Performance evaluation measures in the private sector: Egyptian practice.” The aim of the study was to examine performance evaluation measures across Egyptian private

sector companies. The finding was that the BSC was well-known and used in the Egyptian firms surveyed, although the level of use of multidimensional indicators is significantly low. The most widely-used perspective is the financial one while the least used is the learning and growth perspective. Several obstacles were found in the insufficiency of applied information systems, the management perspectives towards non-financial indicators, and lack of information. All of these should be taken into consideration in adopting a refined system of performance evaluation. To build a good performance evaluation system depends on sound understanding to support information collecting and spreading through several departments within a company.

Review of the existing literature on how the Balanced Scorecard as a measure performance tool is a useful perspectives for for-profit and nonprofit organizations to monitor, track, adjust their daily processing works, and align with an organization strategic plan. This research attempts to test the basic hypothesis that states: There is a significant statistical relationship between improve effective performance of the organization and the use of Balanced Scorecard perspectives. Figure (2.12) shows how the Balanced Scorecard as a performance measurement tool can adjust the daily work with inputs to achieve the aim output.

Figure 2.12: Develop Results and Process Measures



Sources adopted from (Rohm & Halbach. Developing and using balanced scorecard performance systems ,2002,p.8)

Summary of the Literature Review

This chapter presented the history, concept and implementation of the Balanced Scorecard in For-profit and Nonprofit organizations. The Balanced Scorecard has four perspectives that are the key that enabling organizations to achieve their visions and strategies. These are the financial, customer, internal process and learning and growth perspectives.

The financial perspective is an accounting system that measure the financial status of the organizations and how they can manage to fulfill their goals.

The customer perspective helps organizations to translate intangible statements into tangible and actionable quantities. Recently organizations have shown interesting and realize the importance of customer satisfaction. In nonprofit organizations customer means the stockholder, staff, volunteers and those who receive the services. These are the leading indicators to keep the organization sustainability and accountability to the community. Therefore, nonprofit organizations must attempt to satisfy the needs of their customers.

The internal process perspective is measurements concerning organizational operations and processes required to meet their customers' expectations and increase their fulfillment.

The learning and growth perspective is about the organizational tools, culture, infrastructure, technology, skills and abilities needed to achieve the objectives of organization. This perspective is important to maintain the success of the organizations and their targets.

The Balanced Scorecard is recommended for nonprofit organizations they are different from others as they have defined themselves around their mission or services rather than on financial returns. As their services are intangible, they are extremely difficult to measure. Nonprofit organizations can transform their strategy, put goals, and plan a timetable for implementation. The Balanced Scorecard can help them focus on assessing and monitoring the cause and effect relationships between their key objectives. It can also provide an accurate report on input and output initiatives and right performance information to the right people at the right time.

Based on the literature review, the need arose to establish the relationship between the use of Balanced Scorecard, as a strategic performance measurement and improve effective

performance of nonprofit organizations. The study was applied to the case study, as a nonprofit organization, and the results are shown in the next chapter.

Chapter Three: Methodology

Introduction:

This chapter addresses the research methodology and field study that deals with the methods followed by the researcher, as well as population, study sample, validity and reliability of the questionnaire, to determine the statistical methods adopted by the researcher in the field study and data analysis.

The field study includes descriptive statistical analysis and tests hypotheses. The researcher reviews this chapter as follows:

A: Research Methodology

1-Study Method:

According to the nature of the study and required goals, the researcher used the descriptive analytical method, which is based on the study of the phenomenon as it is, and she describes it accurately and precisely.

This approach not only collects information regarding the Balanced Scorecard and associated variables, but analyzing, connecting, and describing the relationship between variables to reach conclusions. It has relied on such theoretical and analytical methods to achieve the required objectives of the study, illustrated as follows:

2-Theoretical Study:

In the formation of the theoretical framework of the study, the researcher relied on scientific journals, specialized periodicals, scientific researches, published, unpublished Arabic and foreign books, for information that dealt with the subject of the study.

3-The Field Study:

Questionnaire were used to conduct and complete the initial field study data as illustrated as follows:

A-Questionnaire:

A questionnaire is considered an appropriate tool to find opinions and views; it has been used as a key tool to obtain raw data from the study population. It was designed to test the objectives of the study on respondents. Researcher has directly mailed the questionnaire to the case study staff, and repeated reminders to complete the survey.

B-Analytical study:

The data from the questionnaire were filtered and classified to facilitate the analysis process and to draw conclusions, including results on the subject of the study and using appropriate statistical methods that are consistent with the basic assumptions of the study. Such statistical methods were used as follows:

- Descriptive statistical measurements (average - standard deviation – the variation coefficient - the relative importance)
Descriptive measurements use with the quantitative data to describe the basic features of the data in a study and to what extent the presence of the variable at work.
Standard deviation is a measure of dispersion of how much the members of a group contrast from the mean value for the group.
Coefficient of variation compare the degree of variation from one data chains to another represents the ratio of the standard deviation to the mean.
- Cronbach's alpha coefficients (consistency) – transactions: testing the consistency and reliability among of data in the study. Showing how closely linked the set of items are as a group giving the same results if the questionnaire is reapplied on the same sample in the same circumstances.
- Internal consistency: The internal consistency refers to the relevance of the statements and its linkage to the main perspective.
- Simple linear regression analysis: It is a method for displaying the relationship between a dependent variable (y) and independent variable represented (X).
- Multiple linear regression analysis: It is a method for displaying the relationship between a dependent variable (y) and more independent variables represented (X).

4- Study Tool:

The questionnaire consists of three main sections:

Section I: consists of public information including (gender - nationality - Age - workplace – position - department – years of experience - Is there a vision in the organization – is there a mission in the organization.

Section II: includes Balanced Scorecard dimensions and includes four sub themes as follows:

- Financial perspective consists of (7) statements
- Customer perspective consists of (15) statements
- Internal process perspective consists of (13) statements
- Learning and growth perspective consists of (14) statements
- **Section III:** organizational performance perspective consists of (16) statements.

5- The Study Sample:

The study sample is not only considered part of the community study but it is a choice of the rules and certain scientific considerations that takes into account the results in order to be generalizable to the original community. (Hamad, 2015)

In light of this, the study is based on a simple random sample because of the relative homogeneity of the elements of community study. (Hamid, 2016) The sample size of employees is based on the following statistical formula: the sample is determined by using the following equation:

$$n = \frac{pq}{\left[\frac{E}{Z\alpha/2}\right]^2 + \frac{pq}{N}} =$$

Where:

N is the population (100)

n is the sample size.

Z is the standard degree of normal distribution corresponding to a significant level of confidence (95%) = 1.96

E is the percentage of allowable error in the results. (.5%)

P is the percentage of variable in population. Assumed (.50%)

Q is an inverse ratio (non-response). Assumed (.50%)

The sample size is selected according to the following equation:

$$n = \frac{.50 * .50}{\left[\frac{.05}{1.96}\right]^2 + \frac{.50 * .50}{100}} = 80$$

According to the equation of the sample size, the population is 100 according to the data received from the case study, researcher distributed 80 forms; however, the researcher was able to restore 18 forms only

Table (3.1) Society, the study sample, and forms distributed

The proportion of viable forms for analysis	Forms viable for analysis	The study sample	population
22.5%	18	80	100

The researcher has relied on the design of the questionnaire's list, using Quintet Likert scale to measure respondents' responses to the questionnaire's statements, according to Table (3.2).

Table (3.2) Degrees of Quintet Likert scale

Strongly disagree	Disagree	Neither agree nor disagree (Neutral)	Agree	Strongly agree
1	2	3	4	5

Thus, the relative weight of each degree of response in this case is (20%) which commensurate with this response. the range of the five- scale was calculated and was used in the overall perspective of the study as follows:

Account term = (5-1) / 5 = 0.80

- From 1,00 to 1,79 fully disagree
- from 1,80 to 2,59 disagree
- from 2,60 to 3,39 neutral

- from 3,40 to 4,19 agree
- from 4,20 to 5,00 fully agree

Before applying the questionnaire, the researcher found it necessary to test the contents of the questions according to the accuracy of the scale and measuring the stability of the questionnaire.

B: Reliability, validity and ethical considerations

Reliability is the range to which a test produces same results under continual circumstances on all occasions. In addition, the reliability examination analyzes a number of usually used measures of scale reliability, and also provides information about the relationships between items in the scale that define the range to which items in the questionnaire are linked to each other. According to Sekaran (2003), Alsadhan (2007) and Bryman (2008) “the reliability of an instrument refers to the stability and the consistency with which the instrument measures the concept, and helps to assess the quality of a measure.”

Bryman (2008) breaks down reliability into three factors:

- "stability" which needs to ask whether a measure is stable over time;
- "internal reliability" which attentions on whether the indicators that structure the scale are consistent; and
- “Inter-observer consistency" which can rise when there are several viewers or many classes.

In quantitative research, Cronbach's Alpha is the most generally used measure for internal consistency or reliability. Cronbach's alpha examines the results between each item. This coefficient differs from 0 to 1. The value between 0.6 and less generally designates unacceptable. Internal consistency with a result of 0.9, for example, on the Cronbach's alpha scale indicates that 90% of the variability in the detected result is factual and 10 % is due to error.

Measuring the stability (reliability) of the questionnaire

Table (3.3) Coefficients stability

	N of Items	Cronbach's Alpha	Validity
The Financial Perspective	7	.780	.883
Customer Perspective	15	.887	.941
Internal Processes	13	.907	.952
Learning and Growth	13	.925	.961
performance of case study	16	.907	.952

Table (3.3) illustrates that greater than (0.70) indicates a very high degree of consistency referring to the stability of the views of respondents, which gives credibility to the findings of the researcher. Cronbach's alpha coefficients has indicated that there is a high ratified by the respondents responses as the values of this parameter is greater than (0.80) which is also very high percentage point to understand the extent of the respondents to the questionnaire.

C: Internal Consistency

The internal consistency refers to the relevance of the statements and its linkage to the main perspective.

1) Financial Perspective

Table (3.4) Internal consistency of The Financial Perspective

The Financial Perspective	Correlation Coefficient	Sig. (2-tailed)
The organization ensures that expenditure in incurred as budgeted	.557**	.000
The organization's yearly expenditure rate is within the acceptable variance	.734**	.000
The organization conducts financial audit regularly	.818**	.000
The organization is ready incur expenses on a need arises basis	.735**	.000
The organization is flexible on financial budget	.681**	.000

adjustments		
The organization seems to maintain low expenses	.480**	.000
Decisions in the organization took into account the standards of non-financial	.752**	.000

** Significant value $\leq .01$

It is clear from Table (3.4) that there is a statistically significant correlation between the paragraphs of the financial perspective at a confidence level of (0.99). Thus, it can be concluded that the structures are considered to have high internal consistency and acceptable reliability.

2) Customer Perspective

Table (3.5) Internal consistency of Customer Perspective

Customer Perspective	Correlation Coefficient	Sig. (2-tailed)
The organization mostly meets the expectations of funding agencies	.788**	.000
The organization mostly meets the expectations of donors	.632**	.000
The quality of services that the organization provide has improved	.782**	.000
The number of services that the organization provide has improved	.792**	.000
The type of services that the organization provide has improved	.767**	.000
The demand for the services that the organization provide has increased	.529**	.000
The organization takes actions to learn what programs participants need	.632**	.000
The organization takes actions to learn what contributors expect	.544**	.000
The organization has a fine stated objectives related to customer service	.627**	.000
The organization suggestion box for customer feedback and complaints	.496**	.000

The organization values honesty	.671**	.000
The organization values courtesy	.671**	.000
The organization values transparent	.785**	.000
The organization has a definite response duration for customer feedback	.765**	.000
The more non-financial measures (customer retention or employee turnover) use, the more accurate are their earnings forecasts.	.591**	.000

** Significant value $\leq .01$

It is clear from Table (3.5) that there is a statistically significant correlation between the paragraphs of the customer perspective at a confidence level of (0.99). Thus, it can be concluded that the structures are considered to have high internal consistency and acceptable reliability.

3) Internal Processes

Table (3.6) Internal consistency of Internal Processes Perspective

Internal Processes	Correlation Coefficient	Sig. (2-tailed)
The organization has improved our planning processes	.855**	.000
The organization provides quality programming	.670**	.000
The organization has improved our quality control processes	.878**	.000
The organization has improved our service delivery processes	.704**	.000
The organization mostly follow program quality protocols	.889**	.000
The organization mostly follow program service protocols	.878**	.000
Program planning is based upon the organization Mission	.738**	.000
The organization uses participatory approaches during project design	.531**	.000
The organization uses participatory approaches in monitoring	.654**	.000
The organization uses participatory approaches in	.604**	.000

evaluations		
The organization uses managers to appraise staff on performance	.554**	.000
The organization uses employees' self-appraisal method to asses performance	.423**	.001
The organization has a well-defined and functional procurement procedure	.760**	.000

**Significant value $\leq .01$

It is clear from Table (3.6) that there is a statistically significant correlation between the paragraphs of the internal process at a confidence level of (0.99). Thus, it can be concluded that the structures are considered to have high internal consistency and acceptable reliability.

4) Learning and Growth

Table (3.7) Internal consistency of Learning and Growth Perspective

Learning and Growth	Correlation Coefficient	Sig. (2-tailed)
My job is directly related to the organization Mission	.564**	.000
My job is satisfying	.784**	.000
My job is not boring	.785**	.000
My job is challenging	.810**	.000
My job gives me a sense of accomplishments	.820**	.000
In a normal work week I receive enough information to meet the information requirements for weekly task	.775**	.000
The organization provides the training that I need to meet job requirements	.792**	.000
The organization has an efficient management system for volunteers	.613**	.000
The organization provides a systematic training for volunteers	.570**	.000
The organization provides volunteers' support at all organizational level	.558**	.000
The organization matches volunteers' motivations to experiences	.599**	.000
The organization prioritizes training and professional development	.712**	.000

of employees		
The organization has network with other organization	.793 ^{**}	.000
The organization motivates employees through organization of tours and staff retreats	.728 ^{**}	.000

** Significant value $\leq .01$

It is clear from Table (3.7) that there is a statistically significant correlation between the paragraphs of the learning and growth at a confidence level of (0.99). Thus, it can be concluded that the structures are considered to have high internal consistency and acceptable reliability.

5) Performance of the case study

Table (3.8) Internal consistency to effective performance of the case study

performance of the case study	Correlation Coefficient	Sig. (2-tailed)
The organization seems to be more effective at cost containment	.791 ^{**}	.000
The organization seems to work well with other non-profit organizations	.612 ^{**}	.000
The organization seems to appropriately allocate our financial resources across programs	.690 ^{**}	.000
The organization mostly meets the expectations of program participations	.616 ^{**}	.000
The number of people that the organization serve has increased	.740 ^{**}	.000
The organization mostly meets the expectations of our community	.632 ^{**}	.000
The organization has a fine stated service agreement	.806 ^{**}	.000
The organization has developed policies and procedures	.766 ^{**}	.000
Management makes it easy to achieve the organization Mission	.802 ^{**}	.000
The organization conducts needs assessment of priority areas on regularly basis	.773 ^{**}	.000
There is a balance between work efficiency and effectiveness	.560 ^{**}	.000
I have enough information to make optimal decisions to accomplish performance objectives	.616 ^{**}	.000
I have established performance objectives	.794 ^{**}	.000
The organization adopts a sound external environment to attract	.520 ^{**}	.000

volunteers		
The organization nature an internal environment that allows volunteers to feel connected with the organization	.537**	.000
The organization partners with other organization to achieve vision and mission	.485**	.000

** Significant value $\leq .01$

It is clear from Table (3.8) that there is a statistically significant correlation between the paragraphs of the effective performance of the organization at a confidence level of (0.99). Thus, it can be concluded that the structures are considered to have high internal consistency and acceptable reliability.

D: Descriptive Standards:

1) The Financial Perspective

Table (3.9) Descriptive standards of The Financial Perspective

	Mean	Std. Deviation	Coeffcient of Variation	Importance
The organization ensures that expenditure in incurred as budgeted	4.49	.618	13.76%	89.84%
The organization's yearly expenditure rate is within the acceptable variance	4.16	.618	14.85%	83.28%
The organization conducts financial audit regularly	4.54	.616	13.56%	90.82%
The organization is ready incur expenses on a need arises basis	3.90	1.023	26.23%	78.03%
The organization is flexible on financial budget adjustments	3.82	1.060	27.74%	76.39%
The organization seems to maintain low expenses	3.97	.583	14.68%	79.34%
Decisions in the organization took into account the standards of non-financial	4.16	.707	16.99%	83.28%
The Financial Perspective	4.14	.506	12.22%	82.8%

The previous Table (3.9) shows some descriptive statistical measures of the finance perspective and the main perspective. By calculating the mean, the study found that respondents' opinions tend to agree to all paragraphs (statements).

Statement 1: The study found that in the first statement (The organization ensures that expenditure is incurred as budgeted), the mean is (4.49), with a standard deviation (0.618) while the variation coefficient is (13.76%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 1 while the relative importance is (89.84%), a percentage that ensures the result of the mean.

Statement 2: The study found that in the second statement (The organization's yearly expenditure rate is within the acceptable variance), the mean has reached (4.16), with a standard deviation (0.618), while the variation coefficient is (14.85%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 2 while the relative importance is (83.28%), a percentage that ensures the result of the mean.

Statement 3: The study found that in the third statement (The organization conducts financial audit regularly), the mean is (4.54), with a standard deviation (0.616), while the variation coefficient is (13.56 %). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 3 while the relative importance is (90.82), a percentage that ensures the result of the mean.

Statement 4: The study found that in the fourth statement (The organization is ready incurring expenses on a need arises basis), the mean is (3.90), with a standard deviation (1.023), while the variation coefficient is (26.23%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 4 while the relative importance is (78.03 %), a percentage that ensures the result of the mean.

Statement 5: The study found that in the fifth statement (The organization is flexible on financial budget adjustments), the mean is (3.82), with a standard deviation (1.060), while the variation coefficient is (27.74%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 5 while the relative importance is (76.39%), a percentage that ensures the result of the mean.

Statement 6: The study found that in the sixth statement (The organization seems to maintain low expenses), the mean is (3.97), with a standard deviation (0.583), while the variation coefficient is (14.68%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 6 while the relative importance is (79.34%), a percentage that ensures the result of the mean

Statement 7: The study found that in the seventh statement (Decisions in the organization took into account the standards of non-financial), the mean is (4.16), with a standard deviation (0.707), while the variation coefficient is (16.99%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 7 while the relative importance is (83.28%), a percentage that ensures the result of the mean.

For (The Financial Perspective) it was found that the average respondents' opinions reached (4.14), with standard deviation (.506) while the coefficient of variation is (12.22%). This is a good dispersion. This indicates that there is agreement and unanimity among respondents on (The Financial Perspective) while the relative importance (82.8%), a percentage that ensures the result of the mean.

2) Customer Perspective

Table (3.10) Descriptive standards of Customer Perspective

	Mean	Std. Deviation	Coefficient of Variation	Importance

The organization mostly meets the expectations of funding agencies	3.94	.639	16.22%	78.8%
The organization mostly meets the expectations of donors	3.83	.786	20.52%	76.6%
The quality of services that the organization provide has improved	4.11	.758	18.44%	82.2%
The number of services that the organization provide has improved	4.11	.832	20.24%	82.2 %
The type of services that the organization provide has improved	4.06	.802	19.75%	81.2%
The demand for the services that the organization provide has increased	4.06	.639	15.73%	81.2%
The organization takes actions to learn what programs participants need	4.11	.583	14.18%	82.2%
The organization takes actions to learn what contributors expect	3.94	.639	16.22%	78.8%
The organization has a fine stated objectives related to customer service	3.89	.832	21.39%	77.8%
The organization suggestion box for customer feedback and complaints	4.17	.786	18.84%	83.4%
The organization values honesty	4.72	.461	9.76%	94.4%
The organization values courtesy	4.72	.461	9.76%	94.4%
The organization values transparent	4.39	.608	13.84%	87.8%
The organization has a definite response duration for customer feedback	3.67	.907	24.71%	73.4%
The more non-financial measures (customer retention or employee turnover) use, the more accurate are their earnings forecasts.	3.33	.840	25.22%	66.6%
Customer Perspective	4.07	.447	10.99%	81.4%

The previous Table (3.11) shows some descriptive statistical measures of Customer Perspective and the main perspective. By calculating the mean, the study found that respondents' opinions tend to agree to all paragraphs (statements).

Statement 1: The study found that in the first statement (The organization mostly meets the expectations of funding agencies), the mean is (3.94), with a standard deviation (0.639), while the variation coefficient is (16.22%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 1 while the relative importance is (78.8%), a percentage that ensures the result of the mean

Statement 2: The study found that in the second statement (The organization mostly meets the expectations of donors), the mean is (3.83), with a standard deviation (0.786), while the variation coefficient is (20.52). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 2 while the relative importance is (76.6%), a percentage that ensures the result of the mean.

Statement 3: The study found that in the third statement (The quality of services that the organization provide has improved), the mean is (4.11), with a standard deviation (0.758), while the variation coefficient is (18.44%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 3 while the relative importance is (82.2%), a percentage that ensures the result of the mean.

Statement 4: The study found that in the fourth statement (The number of services that the organization provide has improved), the mean is (4.11), with a standard deviation (0.832), while the variation coefficient is (20.24%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 4 while the relative importance is (82.2%), a percentage that ensures the result of the mean.

Statement 5: The study found that in the fifth statement (The type of services that the organization provide has improved), the mean is (4.06), with a standard deviation (0.802) while the variation coefficient is (19.75%). This is a very good degree of dispersion as it does not

exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 5 while the relative importance is (81.2%), a percentage that ensures the result of the mean.

Statement 6: The study found that in the sixth statement (The demand for the services that the organization provide has increased), the mean is (4.06), with a standard deviation (0.639), while the variation coefficient is (15.73%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 6 while the relative importance is (81.2%), a percentage that ensures the result of the mean.

Statement 7: The study found that in the seventh statement (The organization takes actions to learn what programs participants need), the mean is (4.11), with a standard deviation (0.583), while the variation coefficient is (14.18%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 7 while the relative importance is (82.8%), a percentage that ensures the result of the mean.

Statement 8: The study found that in the eighth statement (The organization takes actions to learn what contributors expect), the mean is (3.94), with a standard deviation (0.639), while the variation coefficient is (16.22). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 8 while the relative importance is (78.69%), a percentage that ensures the result of the mean.

Statement 9: The study found that in the ninth statement (The organization has a fine stated objectives related to customer service), the mean is (3.89), with a standard deviation (0.832), while the variation coefficient is (21.39%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the

better. This indicates that there is general agreement between the respondents' views on Statement 9 while the relative importance is (77.8%), a percentage that ensures the result of the mean.

Statement 10: The study found that in the tenth statement (The organization suggestion box for customer feedback and complaints), the mean is (4.17), with a standard deviation (0.786), while the variation coefficient is (18.84%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 10 while the relative importance is (83.4%), a percentage that ensures the result of the mean.

Statement 11: The study found that in the eleventh statement (The organization values honesty), the mean is (4.72), with a standard deviation (0.461), while the variation coefficient is (9.76%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 11 while the relative importance is (94.4%), a percentage that ensures the result of the mean.

Statement 12: The study found that in the twelfth statement (The organization values courtesy), the mean is (4.72), with a standard deviation (0.461), while the variation coefficient is (9.76%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 12 while the relative importance is (94.4%), a percentage that ensures the result of the mean.

Statement 13: The study found that in the thirteenth statement (The organization values transparency), where the mean is (4.39), with a standard deviation (0.608), while the variation coefficient is (13.84%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 13 while the relative importance is (87.8%), a percentage that ensures the result of the mean.

Statement 14: The study found that in the fourteenth statement (The organization has definite response duration for customer feedback), the mean is (3.67), with a standard deviation (0.907), while the variation coefficient is (24.71%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 14 while the relative importance is (73.4%), a percentage that ensures the result of the mean.

Statement 15: The study found that in the fifteenth statement (The more non-financial measures (customer retention or employee turnover) use, the more accurate are their earnings forecasts), the mean is (3.33), with a standard deviation (0.840), while the variation coefficient is (25.22%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 15 while the relative importance is (67.6%), a percentage that ensures the result of the mean.

For (The Customer Perspective) it was found that the average respondents' opinions reached (4.07) with standard deviation (.477) while the coefficient of variation is (10.99%). This is a good dispersion. This indicates that there is agreement and unanimity among respondents on (The Customer Perspective) while relative importance is (81.4%), a percentage that ensures the result of the mean.

3) Internal Processes

Table (3.11) Descriptive standards of Internal Processes

	Mean	Std. Deviation	Coefficient of Variation	Importance
The organization has improved our planning processes	4.06	.639	15.73%	81.2%
The organization provides quality programming	4.06	.539	13.27%	81.2%
The organization has improved our quality control processes	3.50	.786	22.45%	70.%
The organization has improved our service	3.83	.618	16.13%	76.6%

delivery processes				
The organization mostly follow program quality protocols	3.50	.786	22.45%	70.%
The organization mostly follow program service protocols	3.50	.786	22.45%	70.%
Program planning is based upon the organization Mission	4.11	.676	16.44%	82.2%
The organization uses participatory approaches during project design	4.00	.594	14.85%	80 %
The organization uses participatory approaches in monitoring	4.06	.725	17.85%	81.2%
The organization uses participatory approaches in evaluations	4.17	.707	16.95%	83.4%
The organization uses managers to appraise staff on performance	4.00	.594	14.85%	80 %
The organization uses employees' self-appraisal method to asses performance	4.44	.616	13.87%	88.8%
The organization has a well-defined and functional procurement procedure	3.92	.557	14.21%	78.36%
Internal Processes	3.99	.517	12.97%	79.85%

The previous Table (3.11) shows some descriptive statistical measures of Internal Process Perspective and the main perspective. By calculating the mean, the study found that respondents' opinions tend to agree to all paragraphs (statements).

Statement 1: The study found that in the first statement (The organization has improved our planning processes), the mean is (4.06), with a standard deviation (0.539), while the variation coefficient is (13.27%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 1 while the relative importance is (81.2%), a percentage that ensures the result of the mean.

Statement 2: The study found that in the second statement (The organization provides quality programming), where the mean is (4.06), with a standard deviation (0.539), while the variation coefficient is (13.27%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 2 while the relative importance is (81.2%), a percentage that ensures the result of the mean.

Statement 3: The study found that in the third statement (The organization has improved our quality control processes), the mean is (3.50), with a standard deviation (0.786), while the variation coefficient is (22.45 %). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 3 while the relative importance is (70%), a percentage that ensures the result of the mean.

Statement 4: The study found that in the fourth statement (The organization has improved our service delivery processes), the mean is (3.83), with a standard deviation (0.618), while the variation coefficient is (16.13%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 4 while the relative importance is (79.6%), a percentage that ensures the result of the mean.

Statement 5: The study found that in the fifth statement (The organization mostly follows program quality protocols), the mean is (3.50), with a standard deviation (0.786), while the variation coefficient is (24.45%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 5 while the relative importance is (70%), a percentage that ensures the result of the mean.

Statement 6: The study found that in the sixth statement (The organization mostly follows program service protocols), where the mean is (3.50), with a standard deviation (0.786), while the variation coefficient is (22.45%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on

Statement 6 while the relative importance is (70%), a percentage that ensures the result of the mean.

Statement 7: The study found that in the seventh statement (Program planning is based upon The organization Mission), where the mean is (4.11), with a standard deviation (0.676), while the variation coefficient is (16.44%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 7 while the relative importance is (82.2%), a percentage that ensures the result of the mean.

Statement 8: The study found that in the eighth statement (The organization uses participatory approaches during project design), the mean is (4), with a standard deviation (0.594), while the variation coefficient is (14.85%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 8 while the relative importance is (80%), a percentage that ensures the result of the mean.

Statement 9: The study found that in the ninth statement (The organization uses participatory approaches in monitoring), where the mean is (4.06), with a standard deviation (0.725), while the variation coefficient is (17.85%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 9 while the relative importance is (81.2%), a percentage that ensures the result of the mean.

Statement 10: The study found that in the tenth statement (The organization uses participatory approaches in evaluations), the mean is (4.17), with a standard deviation (0.707), while the variation coefficient is (16.95%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 10 while the relative importance is (83.4%), a percentage that ensures the result of the mean.

Statement 11: The study found that the eleventh statement (The organization uses managers to appraise staff on performance), where the mean is (4), with a standard deviation (0.594), while the variation coefficient is (14.85%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 11 while the relative importance is (80%), a percentage that ensures the result of the mean.

Statement 12: The study found that in the Twelfth statement (The organization uses employees' self-appraisal method to assess performance), the mean is (4.44), with a standard deviation (0.616), while the variation coefficient is (13.87%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 12 while the relative importance is (88.8%), a percentage that ensures the result of the mean.

Statement 13: The study found that in the thirteenth statement (The organization has a well-defined and functional procurement procedure), the mean is (3.83), with a standard deviation (0.514), while the variation coefficient is (13.42%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 13 while the relative importance is (76.6%), a percentage that ensures the result of the mean.

For (The Internal Process Perspective) it was found that the average respondents' opinions reached (3.93) with standard deviation (.458) while the coefficient of variation is (11.65%). This is a good dispersion. This indicates that there is agreement and unanimity among respondents on (The Internal Process Perspective) while relative importance (78.6%), a percentage that ensures the result of the mean.

4) Learning and Growth

Table (3.12) Descriptive standards of Learning & Growth Perspective

	Mean	Std. Deviation	Coefficient of Variation	Importance
My job is directly related to the organization Mission	4.28	.575	13.43 %	85.6%
My job is satisfying	4.28	.826	19.29%	85.6%
My job is not boring	4.33	.767	17.71%	86.6%
My job is challenging	4.33	.840	19.39%	86.6%
My job gives me a sense of accomplishments	4.33	.840	19.39%	86.6%
In a normal work week I receive enough information to meet the information requirements for weekly task	4.17	.514	12.32%	83.4%
The organization provides the training that I need to meet job requirements	3.83	.857	22.37%	76.6%
The organization has an efficient management system for volunteers	4.33	.840	19.39%	86.6%
The organization provides a systematic training for volunteers	3.17	.857	27.03%	63.4%
The organization provides volunteers' support at all organizational level	3.33	.686	20.60%	66.6%
The organization matches volunteers' motivations to experiences	3.17	.707	22.30%	63.4%
The organization prioritizes training and professional development of employees	3.56	.705	19.80%	71.2%
The organization has network with other organization	4.39	.778	17.72%	87.8%
The organization motivates employees through organization of tours and staff retreats	3.67	.970	26.43%	73.4%
Learning and Growth	3.94	.545	13.83%	78.8%

The previous Table (3.12) shows some descriptive statistical measures of Learning & Growth Perspective and the main perspective. By calculating the mean, the study found that respondents' opinions tend to agree to all paragraphs (statements).

Statement 1: The study found that in the first statement (My job is directly related to the organization Mission), the mean is (4.28), with a standard deviation (0.575), while the variation coefficient is (13.43%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 1 while the relative importance is (85.6%), a percentage that ensures the result of the mean.

Statement 2: The study found that in the second statement (My job is satisfying), the mean is (4.28), with a standard deviation (0.826), while the variation coefficient is (18.29%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 2 while the relative importance is (85.67%), a percentage that ensures the result of the mean.

Statement 3: The study found that in the third statement (My job is not boring), the mean is (4.33), with a standard deviation (0.767), while the variation coefficient is (17.71 %). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 3 while the relative importance is (86.6%), a percentage that ensures the result of the mean.

Statement 4: The study found that in the fourth statement (My job is not boring), the mean is (4.33), with a standard deviation (0.840), and the variation coefficient is (19.39%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 4 while the relative importance is (86.6%), a percentage that ensures the result of the mean.

Statement 5: The study found that in the fifth statement (My job gives me a sense of accomplishments), the mean is (4.33), with a standard deviation (0.840), while the variation

coefficient is (19.39%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 5 while the relative importance is (86.6%), a percentage that ensures the result of the mean.

Statement 6: The study found that in the sixth statement (In a normal work week I receive enough information to meet the information requirements for weekly task), the mean is (4.17), with a standard deviation (0.514), while the variation coefficient is (12.32%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 6 while the relative importance is (83.4%), a percentage that ensures the result of the mean.

Statement 7: The study found that in the seventh statement (The organization provides the training that I need to meet job requirement), the mean is (3.83), with a standard deviation (0.857), while the variation coefficient is (22.37%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 7 while the relative importance is (76.6%), a percentage that ensures the result of the mean.

Statement 8: The study found that in the eighth statement (The organization has an efficient management system for volunteers), the mean is (4.33), with a standard deviation (0.840), while the variation coefficient is (19.39%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 8 while the relative importance is (86.6%), a percentage that ensures the result of the mean.

Statement 9: The study found that in the ninth statement (The organization provides a systematic training for volunteers), the mean is (3.17), with a standard deviation (0.857), while the variation coefficient is (27.03). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on

Statement 9 while the relative importance is (63.4%), a percentage that ensures the result of the mean.

Statement 10: The study found that in the tenth statement (The organization provides volunteers' support at all organizational level), the mean is (3.33), with a standard deviation (0.686), while the variation coefficient is (20.6%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 10 while the relative importance is (66.6%), a percentage that ensures the result of the mean.

Statement 11: The study found that in the eleventh statement (The organization matches volunteers' motivations to experiences), the mean is (3.17), with a standard deviation (0.707), while the variation coefficient is (22.30%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 11 while the relative importance is (63.4%), a percentage that ensures the result of the mean.

Statement 12: The study found that in the twelfth statement (The organization prioritizes training and professional development of employees), the mean is (3.56), with a standard deviation (0.705), while the variation coefficient is (19.8%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 12 while the relative importance is (71.2%), a percentage that ensures the result of the mean.

Statement 13: The study found that in the thirteenth statement (The organization has network with other organization), the mean is (4.39), with a standard deviation (0.778), while the variation coefficient is (17.72%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 13 while the relative importance is (87.8%), a percentage that ensures the result of the mean.

Statement 14: The study found that in the fourteenth statement (The organization motivates employees through organization of tours and staff retreats), the mean is (3.67), with a standard deviation (0.970), while the variation coefficient is (26.43%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 14 while the relative importance is (73.4%), a percentage that ensures the result of the mean.

As for the" Learning and Growth perspective", the study found that the mean is (3.95), with a standard deviation (.545), while the variation coefficient is (13.83%). This is a good dispersion. This indicates that there is agreement and unanimity among respondents on (Learning & Growth Perspective) while a relative importance is (78.8%), a percentage that ensures the result of the mean.

5) Effective Performance of The Case study

Table (3.13) Descriptive standards of effective Performance of the case study

	Mean	Std. Deviation	Coefficient of Variation	Importance
The organization seems to be more effective at cost containment	4.06	.639	16%	81%
The organization seems to work well with other non-profit organizations	4.44	.616	14%	89%
The organization seems to appropriately allocate our financial resources across programs	4.22	.732	17%	84%
The organization mostly meets the expectations of program participations	4.11	.323	8%	82%
The number of people that the organization serve has increased	4.00	.767	19%	80%
The organization mostly meets the expectations of our community	3.89	.676	17%	78%
The organization has a clearly-stated service agreement	3.78	.732	19%	76%

The organization has developed policies and procedures	4.28	.575	13%	86%
Management makes it easy to achieve The organization Mission	4.11	.676	16%	82%
The organization conducts needs assessment of priority areas on regularly basis	3.89	.900	23%	78%
There is a balance between work efficiency and effectiveness	3.89	.471	12%	78%
I have enough information to make optimal decisions to accomplish performance objectives	4.06	.539	13%	81%
I have established performance objectives	4.22	.647	15%	84%
The organization adopts a sound external environment to attract volunteers	3.67	.686	19%	73%
The organization nurtures an internal environment that allows volunteers to feel connected with the organization	3.78	.548	14%	76%
The organization partners with other organization to achieve vision and mission	4.06	.539	13%	81%
Performance of the case study	4.03	.416	16%	81%

Statement 1: The study found that in the first statement (The organization seems to be more effective at cost containment), the mean is (4.06), with a standard deviation (0.639), while the variation coefficient is (16%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 1 while the relative importance is (81%), a percentage that ensures the result of the mean.

Statement 2: The study found that in the second statement (The organization seems to work well with other non-profit organizations), the mean is (4.44), with a standard deviation (0.616), while the variation coefficient is (14%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 2 while the relative importance is (89%), a percentage that ensures the result of the mean.

Statement 3: The study found that in the third statement (The organization seems to appropriately allocate our financial resources across programs), the mean is (4.22), with a standard deviation (0.732), while the variation coefficient is (16.85 %). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 3 while the relative importance is (84%), a percentage that ensures the result of the mean.

Statement 4: The study found that in the fourth statement (The organization mostly meets the expectations of program participations), the mean is (4.11), with a standard deviation (0.323), while the variation coefficient is (8%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 4 while the relative importance is (82%), a percentage that ensures the result of the mean.

Statement 5: The study found that in the fifth statement (The number of people that the organization serves has increased), the mean is (4), with a standard deviation (0.67), while the variation coefficient is (19%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 5 while the relative importance is (80%), a percentage that ensures the result of the mean.

Statement 6: The study found that in the sixth statement (The organization mostly meets the expectations of our community), the mean is (3.89), with a standard deviation (0.676). while the variation coefficient is (17%). This is a very good degree of dispersion as it does not exceed

(30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 6 while the relative importance is (78%), a percentage that ensures the result of the mean.

Statement 7: The study found that in the seventh statement (The organization has a clearly-stated service agreement), where the mean is (3.78), with a standard deviation (0.732), while the variation coefficient is (19%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 7 while the relative importance is (76%), a percentage that ensures the result of the mean.

Statement 8: The study found that in the eighth statement (The organization has developed policies and procedures), the mean is (4.28), with a standard deviation (0.575), while the variation coefficient is (13%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 8 while the relative importance is (86%), a percentage that ensures the result of the mean.

Statement 9: The study found that in the ninth statement (Management makes it easy to achieve the organization Mission), the mean is (4.11), with a standard deviation (0.676), while the variation coefficient is (16%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 9 while the relative importance is (82%), indicating that this percentage ensures the result of the mean.

Statement 10: The study found that in the tenth statement (The organization conducts needs assessment of priority areas on regularly basis), the mean is (3.89), with a standard deviation (0.900), while the variation coefficient is (23%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 10 while the relative importance is (78%), a percentage that ensures the result of the mean.

Statement 11: The study found that in the eleventh statement (There is a balance between work efficiency and effectiveness), the mean is (3.89), with a standard deviation (0.471), while the variation coefficient is (12%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 11 while the relative importance is (78%), a percentage that ensures the result of the mean.

Statement 12: The study found that in the twelfth statement (I have enough information to make optimal decisions to accomplish performance objectives), the mean is (4.06), with a standard deviation (0.539), while the variation coefficient is (13%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 12 while the relative importance is (81%), a percentage that ensures the result of the mean.

Statement 13: The study found that the thirteenth statement (I have established performance objectives), where the mean is (4.22), with a standard deviation (0.647), while the variation coefficient is (15%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 13 while the relative importance is (84%), a percentage that ensures the result of the mean.

Statement 14: The study found that in the fourteenth statement (The organization adopts a sound external environment to attract volunteers), the mean is (3.76), with a standard deviation (0.686), while the variation coefficient is (19%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 14 while the relative importance is (73%), a percentage that ensures the result of the mean.

Statement 15: The study found that in the fifteenth statement (The organization nurtures an internal environment that allows volunteers to feel connected with the organization), the mean is (3.78), with a standard deviation (0.548), while the variation coefficient is (14%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower

the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 15 while the relative importance is (76%), a percentage that ensures the result of the mean.

Statement 16: The study found that in the sixteenth statement (The organization partners with other organization to achieve vision and mission), the mean is (4.06), with a standard deviation (0.539), while the variation coefficient is (13%). This is a very good degree of dispersion as it does not exceed (30%) according to the principle that the lower the coefficient of variation, the better. This indicates that there is general agreement between the respondents' views on Statement 14 while the relative importance is (81%), a percentage that ensures the result of the mean.

For (Effective Performance of the case study) the study found that the average respondents' opinions reached (4.03) with standard deviation (.416) while the coefficient of variation is (16%). This is a good dispersion. This indicates that there is agreement and unanimity among respondents on (Effective Performance of the case study), while the relative importance is (81%), a percentage that ensures the result of the mean.

First Hypothesis

There is a significant statistical relationship between improve effective performance of the case study and the use of the financial perspectives.

Independent variable:

- The Financial Perspective

Dependent variable:

- The Effective Performance of the case study.

I: Correlation Coefficient

Table (3.14) Correlation coefficient of the effective performance of the case study and the financial perspective

		The Financial Perspective
Pearson Correlation	performance of the case study	.840
Sig. (1-tailed)		.000

The previous table (3.14) shows that, there is a strong positive correlation between the financial perspective and effective performance of the case study in the sense that whenever the use of financial perspective is found, effective performance of the case study increases. In addition to, the correlation is statistically significant with a confidence level of (.99).

II: Determination Coefficient – matching quality

Table (3.15) A summary of the most important quality criteria form

Model	R	R Square	Adjusted R Square	F	Sig.
1	.840 ^a	.705	.700	141.096	.000 ^b

The previous table (3.15) shows that, the determination coefficient is (.705) reflecting that, The Financial Perspective is responsible for (70.5%) of any change in the effective performance of the case study. In addition to, the regression model is statistically significant at the confidence level (.99).

III: Parameters Forms

Table (3.16) The regression model coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.132	.248		4.559	.000
	The Financial Perspective	.705	.059	.840	11.878	.000

IV: Test Hypothesis

H0 hypothesis:-Beta coefficients, The Financial Perspective is equal to zero.

H1 hypothesis:-Beta coefficients, The Financial Perspective is not equal to zero.

The previous table (3.16) shows values of the independent variable coefficient (the Financial Perspective) and how the financial perspective coefficient was found to be statistically significant at the level of confidence (.99). Thus, we reject the H0 and accept the H1 (alternative hypothesis) which states that the independent variable (the Financial Perspective) is not equal to zero and has a real impact on effective performance of the case study.

V: Equation Form

General regression equation

$$Y = B_0 + B_i X_i + \epsilon_i$$

Where:-

X_i = Independent variable

Y = Dependent variable

B_i = The slope of the regression line of the independent variable (Coefficient of X_i)

B_0 = Constant variable

Effective Performance of the case study = -1.132 + .705 Financial Perspective

Figure (3.1)

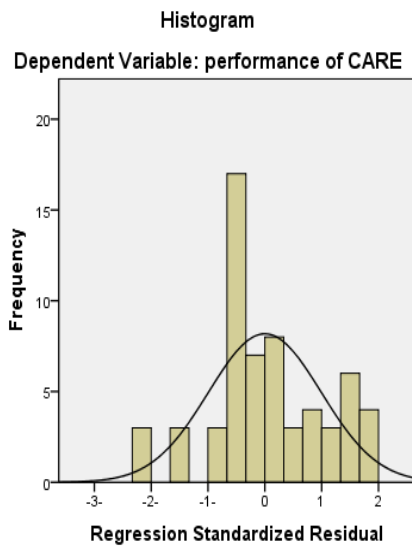
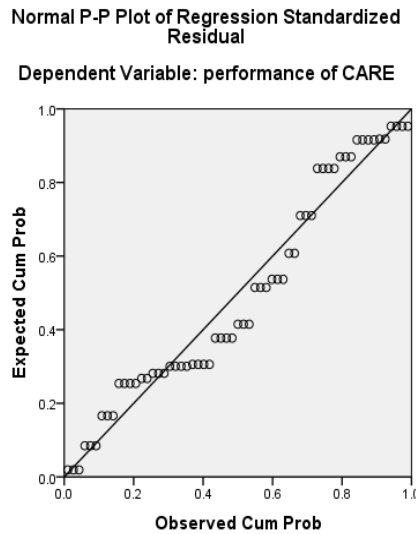


Figure (3.2)



Source: author's calculations based on collected data

As clearly shown, errors of the former pattern follow normal distribution as in linear data, and these two indicators represent quality of the model and their availability has been verified.

Results

- There is a significant statistical relationship between the effective performance of the case study, and the use of the Financial perspective of Balanced Scorecard
- There is a significant statistical effect for the use of Financial perspective of Balanced Scorecard on effective performance of the case study.

So we accept the H1 (alternative hypothesis) which states: There **is a significant statistical relationship between improve effective performance of the case study and the use of financial aspects of Balanced Scorecard.**

Second Hypothesis

There is a significant statistical relationship between improve effective performance of the case study and the use of the customer perspectives.

Independent variable:

- Customer Perspective

Dependent variable:

- Effective performance of the case study.

I: Correlation coefficient**Table (3.17) Correlation coefficient of effective performance of the case study and Customer Perspective**

		Customer Perspective
Pearson Correlation	Performance of the case	.855
Sig. (1-tailed)	study	.000

The previous table (3.17) shows that there is strong positive correlation between the customer perspective and performance of the case study in the sense that whenever the use of customer perspective is found, performance of the case study increases. In addition to, the correlation is statistically significant with a confidence level of (.99).

II: Determination Coefficient– matching quality**Table (3.18) A summary of the most important quality criteria form**

Model	R	R Square	Adjusted R Square	F	Sig.
1	.855	.731	.727	160.537	.000

The previous table (3.18) shows that the determination coefficient is (.731), reflecting that the Customer perspective is responsible for (73.1%) of any change in the effective performance of the case study. Furthermore, the regression model is statistically significant at the confidence level (.99).

III: Form Parameters

Table (3.19) The regression model coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.709	.266		2.663	.010
	Customer Perspective	.814	.064	.855	12.670	.000

IV Hypothesis tests

H0:-transactions Beta Customer Perspective is equal to zero.

H1:-transactions Beta Customer Perspective is not equal to zero

The previous table (3.19) shows values of the independent variable coefficient (the Customer Perspective) and how the Customer perspective coefficient was found to be statistically significant at the level of confidence (.99). Thus, so we reject the H0 and accept the H1 (alternative hypothesis) which states that the independent variable (the Customer Perspective) is not equal to zero and has a real impact on effective performance of the case study.

V: Equation Form

Effective performance of the case study = .709 + .814 Customer Perspective

Figure (3.3)

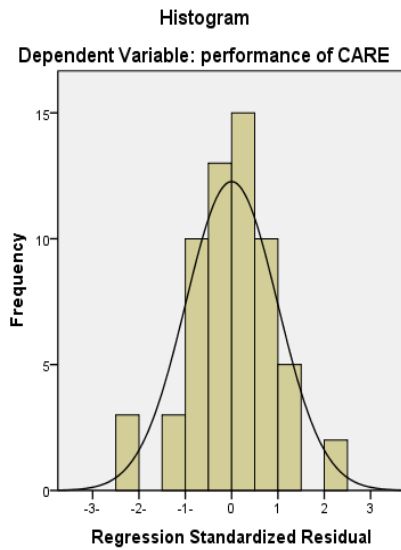
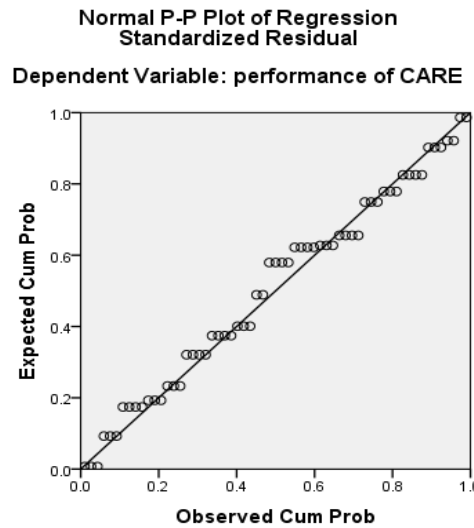


Figure (3.4)



Source: author's calculations based on collected data

As clearly shown, errors of the former pattern follow normal distribution as in linear data, and these two indicators represent quality of the model and their availability has been verified.

Results

- There is a significant statistical relationship between the effective performance of the case study, and the use of Customer perspective of Balanced Scorecard
- There is a significant statistical effect for the use of Customer perspective of Balanced Scorecard on effective performance of the case study.

So we accept the H1 (alternative hypothesis) which states: **There is a significant statistical relationship between improve effective performance of the case study, and the use of Customer perspective of Balanced Scorecard.**

Third Hypothesis

There is a significant statistical relationship between improve effective performance of the case study and the use of the internal process perspectives.

Independent variable:

- Internal Processes

Dependent variable:

- Effective performance of the case study

I-Correlation coefficient**Table (3.20) Correlation matrix of effective performance of the case study and Internal Processes**

		Internal Processes
Pearson Correlation	performance of the case study	.887
Sig. (1-tailed)		.000

The previous table (3.20) shows that there is a strong positive correlation between the Internal Process and effective performance of the organization case in the sense that whenever the use Internal Process is found, effective performance of the case study increases. In addition, the correlation is statistically significant with a confidence level of (.99).

II: Determination coefficient– matching quality**Table (3.21) A summary of the most important quality criteria form**

Model	R	R Square	Adjusted R Square	F	Sig.
1	.887 ^a	.787	.783	217.603	.000 ^b

The previous table (3.21) shows that the determination coefficient is (.787), reflecting that the Internal Process perspective is responsible for (78.7%) of any change in the effective performance of the case study. Moreover, the regression model is statistically significant at the confidence level (.99).

III: Form Parameters

Table (3.22) The regression model coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.955	.212		4.503	.000
	Internal Processes	.777	.053	.887	14.751	.000

IV Hypothesis tests

H0:-transactions Beta Internal Process Perspective is equal to zero.

H1:-transactions Beta Internal Process Perspective is not equal to zero

The previous table (3.22) shows values of the independent variable coefficient (the Internal Process perspective) and how the Internal Process perspective coefficient was found to be statistically significant at the level of confidence (. 99). Thus, we reject the H0 and accept the H1 (alternative hypothesis) which states that the independent variable (the Internal Process perspective) is not equal to zero and has a real impact on effective performance of the case study.

V: Equation Form

Effective Performance of the case study = .955 + .777 Internal Process Perspective

Figure (3.5)

Moderate residuum linear data

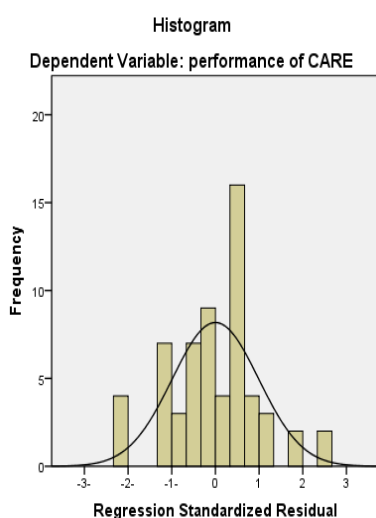
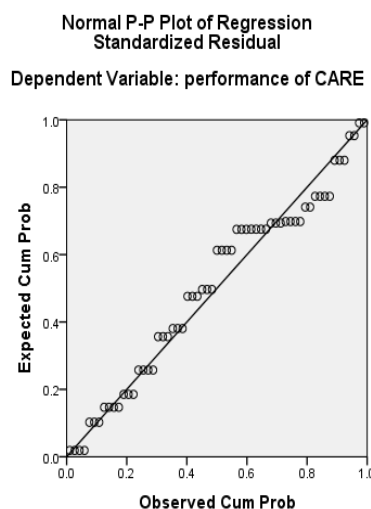


Figure (3.6)



Source: author's calculations based on collected data

As clearly shown, errors of the former pattern follow normal distribution as in linear data, and these two indicators represent quality of the model and their availability has been verified.

Results

- There is a significant statistical relationship between the effective performance of the case study, and the use of Internal Operations perspective of Balanced Scorecard.
- There is a significant statistical effect for the use of Internal Operations perspective of Balanced Scorecard on effective performance of the case study.

So we accept the H1 (alternative hypothesis) which states: **There is a significant statistical relationship between improve effective performance of the case study, and the use of the internal process perspective of Balanced Scorecard.**

Fourth Hypothesis

There is a significant statistical relationship between improve effective performance of the case study and the use of the learning and growth perspectives.

Independent variable:

- Learning and Growth

Dependent variable:

- Effective performance of the case study

I: Correlation coefficient**Table (2.23) Correlation coefficient of effective performance of the case study and Learning and Growth**

		Learning and Growth
Pearson Correlation	performance of the case study	.736
Sig. (1-tailed)		.000

The previous table (2.23) shows that there is a strong positive correlation between the Learning and Growth perspective and effective performance of the case study in the sense that whenever the use Learning and Growth is found, effective performance of the case study increases. In addition, the correlation is statistically significant with a confidence level of (.99).

II: Determination coefficient– matching quality**Table (3.24) A summary of the most important quality criteria form**

Model	R	R Square	Adjusted R Square	F	Sig.
1	.736 ^a	.542	.534	69.708	.000 ^b

The previous table (3.24) shows that the determination coefficient is (.542), reflecting that the Learning and Growth perspective is responsible for (54.2%) of any change in the effective performance of the case study. In addition, the regression model is statistically significant at the confidence level (.99).

III: Parameters Forms

Table (3.25) The regression model coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.796	.274		6.555	.000
	Learning and Growth	.573	.069	.736	8.349	.000

IV: Test Hypothesis

H0 hypothesis:-Beta coefficients, The Learning and Growth Perspective is equal to zero.

H1 hypothesis:-Beta coefficients, The Learning and Growth Perspective is not equal to zero.

The previous table (3.25) shows values of the independent variable coefficient (the Learning and Growth perspective) and how the Learning and Growth perspective coefficient was found to be Statistically significant at the level of confidence (. 99). Thus, we reject the H0 and accept the H1 (alternative hypothesis) which states that the independent variable (the Learning and Growth perspective) is not equal to zero and has a real impact on performance of the case study.

V: Equation Form

Effective performance of the case study = 1.796 + .573 Learning and Growth Perspective

Figure (3.7)

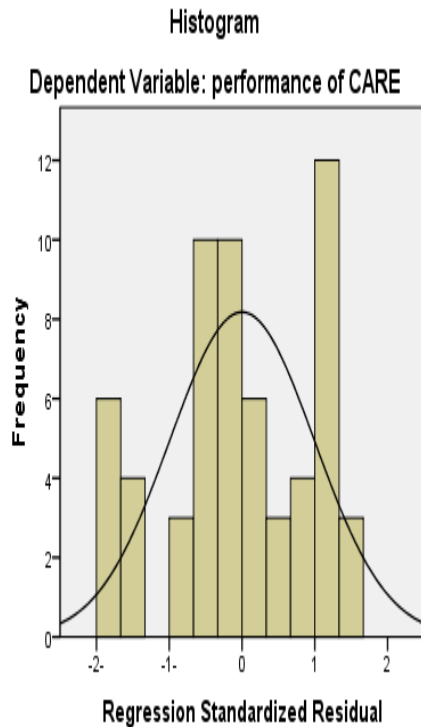
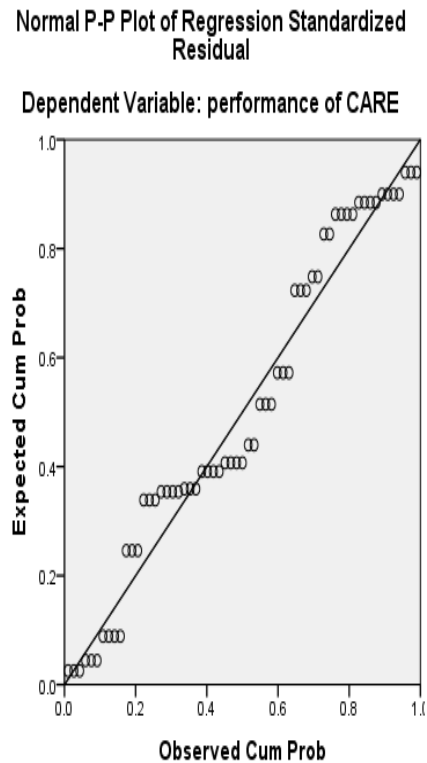


Figure (3.8)



Source: author's calculations based on collected data

As clearly shown, errors of the former pattern follow normal distribution as in linear data, and these two indicators represent quality of the model and their availability has been verified.

Results

- There is a significant statistical relationship between the effective performance of the case study, and the use of Learning and Growth perspective of Balanced Scorecard.
- There is a significant statistical effect for the use of Learning and Growth perspective of Balanced Scorecard on effective performance of the case study.

So we accept the SH-4 (alternative hypothesis) which states: There is a significant statistical relationship between improve effective performance of the case study, and the use of the learning and growth perspective of the Balanced Scorecard.

In studying the use of the Balanced Scorecard perspectives on effective performance method, we used a multiple regression analysis which resulted in three progressive models of form. We used the third model because all criteria of quality were found.

The Main Hypothesis

“There is a significant statistical relationship between improve effective performance of the case study and the use of Balanced Scorecard perspectives”

Independent variable:

- Financial
- Customers
- Internal processes
- Learning and growth.

Dependent variable:

- Effective Performance of the case study

I-Correlation Matrix

Table (3.26) Correlation matrix of Effective performance of the case study and Balanced Scorecard perspectives

		Effective performance of the case study	Financial Perspective	Customer Perspective	Internal Processes	Learning and Growth
Pearson Correlation	performance of the case study	1.000	.840	.855	.887	.736
	The Financial Perspective	.840	1.000	.792	.742	.638
	Customer Perspective	.855	.792	1.000	.801	.662
	Internal Processes	.887	.742	.801	1.000	.533

	Learning and Growth	.736	.638	.662	.533	1.000
Sig. (1-tailed)	performance of the case study		.000	.000	.000	.000
	The Financial Perspective	.000		.000	.000	.000
	Customer Perspective	.000	.000		.000	.000
	Internal Processes	.000	.000	.000		.000
	Learning and Growth	.000	.000	.000	.000	

The previous table (3.26) shows that there is a strong positive correlation between the perspectives of the use of Balanced Scorecard and improve organizational effective performance. A strong and positive correlation has been found to link values ranged between (.736, .887).

In addition, the correlation is statistically significant with a confidence level of (.99).

II: Determination coefficient– matching quality

Table (3.27) A summary of the most important quality criteria form

Model	R	R Square	Adjusted R Square	F	Sig.
3	.952 ^c	.907	.902	184.829	.000 ^d

The previous table (2.27) shows that the overall total form of correlation coefficient is (.952) and the determination coefficient is (.907) which is interpreted as Very High, indicating that the variables form represent (90.7%) of any change in organizational effective performance of the case study. In addition, the regression model is statistically significant at the confidence level (.99).

III: Parameters Forms

Table (3.28) The regression model coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	VIF
		B	Std. Error	Beta			
3	(Constant)	.389	.157		2.477	.016	
	Internal Processes	.481	.053	.549	9.050	.000	2.253
	Learning and Growth	.220	.041	.282	5.332	.000	1.709
	The Financial Perspective	.212	.056	.253	3.790	.000	2.717

IV: Test Hypothesis

H0 hypothesis: - variables beta coefficients equal to zero.

H1 hypothesis:-variables beta coefficients are not equal to zero.

The previous table (3.28) shows values of the independent variables coefficients of (Learning and Growth, Internal Processes, Financial Perspective) and how the independent variables were found to be statistically significant at the level of confidence (. 99). Thus, we reject the H0 and accept the H1 (alternative hypothesis) which states that the coefficients of the independent variables have a real value different from zero and have a real impact on effective performance of the case study.

V: Equation Form

Effective Performance of the case study = .389 + .212 (Financial Perspective) + .220 (Internal Process Perspective) + .220 (Learning and Growth Perspective)

Figure (3.9)

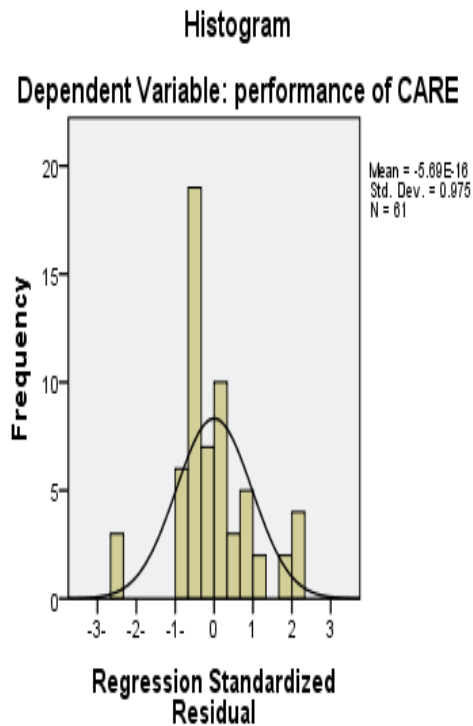
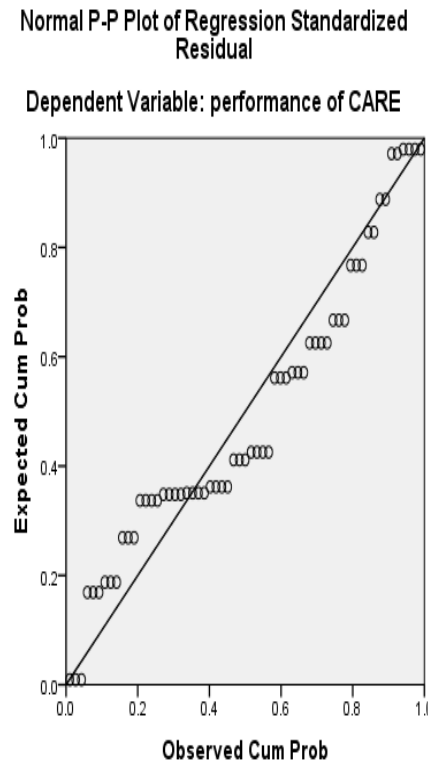


Figure (3.10)



Source: author's calculations based on collected data

As clearly shown, errors of the former pattern follow normal distribution as in linear data, and these two indicators represent quality of the model and their availability has been verified.

Results:

- There is a significant statistical effect of internal processes perspective on organizational effective performance.
- There is a significant statistical effect of learn and grow perspective on organizational effective performance.
- There is a significant statistical effect of the financial perspective on organizational effective performance.

So we accept the H1 (alternative hypothesis) which states: There is a significant statistical relationship between the effective performance of the case study and the use of Balanced Scorecard.

Comments on parameter forms of the main hypotheses

Previous statistics shows that there is a significant relationship between the effective performance of the organization and the use of the Financial, Customer, Internal Process and Learning and Growth; however, in the analyses of the parameter forms of the main hypotheses the Customer perspective is excluded. Statistically, this is right but wrong from a logical point of view.

Table (3.29) Summary of assumptions and results

Hypotheses	Assumption	Result
SH-1	There is a significant statistical relationship between improve effective performance of the case study, and the use of financial perspective of Balanced Scorecard.	Supported
SH-2	There is a significant statistical relationship between improve effective performance of the case study, and the use of Customer perspective of Balanced Scorecard.	Supported
SH-3	There is a significant statistical relationship between improve effective performance of the case study, and the use of Internal Process perspective of Balanced Scorecard	Supported
SH-4	There is a significant statistical relationship between improve effective performance of the case study, and the use of Learning and Growth perspective of Balanced Scorecard	Supported

Chapter Four: Research Finding, Recommendation and Suggestions for Future Study

Introduction

This chapter discusses the finding, recommendations and suggestion of future research.

The Findings

The study found a range of results which will be discussed and interpreted. The most important results have been reached in light of the hypotheses upon which the study was built, and include the following:

- Discussion and interpretation of the overall results
- The results of tests of hypotheses.

1- Discuss and interpret the overall results

The study focused on testing one main Hypothesis against four independent variables and one dependent variable using the statistical outcomes regarding the use of the Balanced Scorecard in improve organizational performance. This part will discuss the results as follows:

• Results relating to the perspectives of the use Balanced Scorecard.

The results of the statistical analysis of the data strongly show the perspectives of the Balanced Scorecard approach, according to the following factors:

- Making decisions taking into account non-financial criteria
- Maintaining spending cuts and actual expenditure within budget limits
- Conducting financial audits on a regular basis
- Applying sufficient flexibility to modify the financial budget
- Improving and developing the quality and type of service provided
- Adopting the values of honesty, courtesy, and transparency
- Developing a charter service and desirable goals for customer
- Refining development planning processes and quality control
- Developing internal policies and procedures

- Following quality systems programs protocol
- Reconsidering plans to achieve the mission
- Identify the needs of priority areas
- Balancing between work efficiency and effectiveness
- Relying on the self-assessment method for workers
- Relying on participation methods during the process of project design, follow-up, monitoring, and evaluation
- Ensuring job satisfaction
- Making jobs challenging to workers to promote a sense of accomplishment
- Making available information to allow workers to make optimum decisions in order to achieve performance targets
- Providing workers with training to help them meet the job requirements
- Providing regular training for volunteers
- Motivating employees by organizing recreational trips and nurturing programs
- Channeling motivated volunteers according to areas of expertise

• **Results relating to the potential of improve effective organizational performance.**

The results of the statistical analysis of the data strongly show the perspectives of organizational performance, as a result of the following factors:

- Effectiveness of the organization is cost-contained
- Working well with other non-profit organizations
- A balance between efficiency and effectiveness of work
- Employee participation in the development of performance goals

2. The results of tests of hypotheses.

Results from statistical analysis of the study hypotheses:

There is a significant statistical relationship between improve effective performance of the case study and the use of the Balanced Scorecard perspectives.

The four sub-hypotheses stemming from the basic hypothesis driving the study are as follows:

1. There is a significant statistical relationship between improve effective performance of the case study and the use of financial perspective of the Balanced Scorecard.
2. There is a significant statistical relationship between improve effective performance of the case study and the use of the Customer perspective of the Balanced Scorecard.
3. There is a significant statistical relationship between improve effective performance of the case study and the use of the Internal Process perspective of the Balanced Scorecard.
4. There is a significant statistical relationship between *improve* effective performance of the case study and the use of the Learning and Growth perspective of the Balanced Scorecard.

Recommendations

To improve the performance of the case study

The process of raising the performance of the case study requires the use of the Balanced Scorecard approach to identify the targeted standards and objectives necessary to measure the various activities of the organization and indicators within the strategic orientation framework. In light of the results reached by the study, the recommendations are as follows:

First, the recommendations concerning the use of the Balanced Scorecard perspectives:

1. The financial perspective:

As this perspective focuses on measuring and displaying the nature and size of special operations costs for the organization and its (effective) impact on performance, specific recommendations are shown in the following table (4.1):

Table (4.1) Financial Recommendations

Sq.	Recommendations	Responsible for Implementation	Target Results
1	Implement the organization's obligations towards programs, projects, and activities at the lowest possible cost in order to improve performance and reduce the occurrence of crises to be processed in a timely and cost efficient manner	Top Management	Best service performance at the lowest possible cost
2	Coordination with the Ministry of Solidarity to increase financial allocations for the completion of various projects related to the mission of the organization.	Top Management	Benefit from the results of projects in various fields of the community
3	Increase funds by advertising the organization's achievements	Top Management & Financial Department	Provision of funds from different sources
4	The organization allocates sufficient funds in its annual budget to provide financial and technical requirements and standards necessary for the design of the application of the Balanced Scorecard framework.	Financial affairs and Technical departments on the Application of the Balanced Scorecard	Assessing and evaluating the quality of services in the organization

5	Increasing revenues from the various facilities with an emphasis on adopting the principle of unity of independent cost	Top Management & Financial Department	Increase the organization's income - Speed of decision-making
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2- The customer perspective:

This perspective represents the extent of the organization's ability to meet the requirements and needs of customers of the current and future services offered by the framework of various environmental variables, a key element in the survival and continuity of the organization's ability to satisfy its customers in terms of activities and services provided. Accordingly, a set of recommendations are shown as follows table (4.2):

Table (4.2) Customer Recommendation

Sq.	Recommendations	Responsible for implementation	Target Results
1	Inclusion strategy of the organization's objectives regarding open communication with other relevant organizations and channels	Governance and Strategies unit and Corporate Relations and Communication	Communication with relevant organizations, which gives the opportunity to benefit from diverse experiences
2	Organizing trips for employees of similar organizations to keep up with modern management	Corporate Relations and Communication and Human Resources	Staff gain different experiences
3	Activating agreements between the local organization and international organizations to increase performance of the services provided as well as customer satisfaction for	Top Management and Governance and Strategies unit, Corporate Relations and Communication.	Gain Customer Satisfaction

	those services		
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3- The Internal Process perspective:

As all organizations seek to achieve effective planning in order to meet goals and improve performance quality, the need arises to focus on internal activities and processes, according to a set of recommendations highlighted in the following table (4.3):

Table (4.3) Internal Process Recommendation

Sq.	Recommendations	Responsible for Implementation	Target Results
1	The organization attempts to adopt a balanced performance approach and work to create favorable conditions for the application process, and the need to spread ideas at all administrative levels	Governance and Strategies unit	Reducing resistance to change resulting from the application of the Balanced Scorecard
2	Address obstacles faced by introducing the Balanced Scorecard, to ensure the success of the application, restructure the organization based on scientific analysis, to detect strengths and weaknesses and reduce resistance to change	Governance and Strategies unit	Successful implementation of the Balanced Scorecard
3	The importance to the organization of using electronic operations in the completion of administrative work and adopting extensive	Information Technology unit	Speed in completing the required work accurately and efficiently

	Internet networks		
4	Achieve continuous quality at all stages of planning, selecting the message and vision of the organization, and implementation stages, by following an efficient measure of achieved tasks, and comparing delivery methods	Governance and Strategies unit	Identify deviations between target and actual performance
5	When making a decision to introduce a balanced performance, application take place gradually such as for example, the introducing concepts into a specific department, or administrative unit, so the experience can be generalized to the whole organization with the benefit of narrow application results	Governance and Strategies unit	Reducing resistance to change, ensuring efficiency and quality of the application

4- The Learning and Growth perspective:

Human resources are the most important focus of this perspective, referring to the fulfillment of the organization's obligations towards the human resources by identifying factors to ensure satisfaction and stability for employees. This is essential in achieving the highest degree of effectiveness in performance and increased loyalty to the organization, thereby deepening the organization's capabilities. These goals are crystallized in the recommendations set forth in the following table(4.5):

Table (4.5) Learning and Growth Recommendation

Sq.	Recommendations	Responsible for Implementation	Target Results
1	Performance improvement strategy across the organization to develop plans, programs, and systems design to help support the strategic orientations of its subordinate units and rehabilitation of the possibilities and capabilities of the organization to achieve those trends.	Top Management and Governance and Strategies unit	Improve organizational performance and unity strategy
2	Attract qualified technical cadres capable of introducing and applying the Balanced Scorecard, through strategic alliances with leading organizations, and the use of specialized human resources as well as the establishment of advanced training courses on this portal, and its importance and benefits	Human Resources	Efficient application of the Balanced Scorecard to benefit from the experiences of leading organizations in this field

3	Invest the capabilities of workers through training and skills development, and the development of competencies, introduction of modern information systems, and the development of regulatory procedures, by motivating all employees in the organization to constantly strive towards innovation at all aspects of work in order to maintain sustainable competitive advantage and future improvement	Human Resources	Develop innovative and creative abilities of employees
4	Keep up with scientific advances by developing the organization's programs according to international requirements	Governance and Strategies unit	Keep the organization up-to-date with modern global organizations
5	Top management support of the introduction of the Balanced Scorecard and dissemination of its concept in terms of positive change, focus on modernity, and expected benefits to employees adapting to the Balanced Scorecard dimensions	Top Management and Human Resources	Reducing resistance to change and to encouraging staff to move towards adoption of the Balanced Scorecard

Recommendations on improving organizational performance as whole:

Success requires the integration of application performance and the Balanced Scorecard in the organization according to administrative and regulatory procedures and requirements, social, behavioral and intellectual facilitate the merger, summarized as follows:

1. Adopting and supporting senior management's dissemination of the culture and philosophy of outstanding performance policy.
2. Providing material and human requirements needed to improve performance and information.
3. Developing the organization's vision and mission by supporting administrative leadership of the collective work of various administrative activities (planning, organizing, training and supervision) so that the organization is able to evolve and improve in order to meet the challenges of tomorrow.
4. Working towards meeting customer needs
5. Providing carefully designed and tailored training programs for all employees on the Balanced Scorecard to counter fear of change, create a positive climate for creativity and innovation, foster a collaborative spirit between individuals, teams, and departmental mechanisms, and establish an effective communicative network among these.
6. Providing an effective management system to solve problems and make decisions for all employees with regard to channeling using computers to save time, effort, and costs.
7. Applying teamwork within the organization's mechanisms.
8. Exploiting the experiences of other organizations in similar fields of activity.
9. Liaising with other international organizations to benefit from international expertise in all countries that have adopted the Balanced Scorecard, whose success has been proved largely in terms of economic and social growth.

Suggestion for future research

- This study was limited to the case study, there is a need to conduct a similar study that will cover a wider area of nonprofit organizations.
- The study tackled one of the six criteria of performance measurements which is effectiveness, there is a need to address the other five criteria.
- The relationship between the Balanced Scorecard and cost effectiveness in nonprofit organization.

- The relationship between leadership styles and the effectiveness of using Balanced Scorecard in nonprofit organizations.
- Compare and contrast the effectiveness of using the Balanced Scorecard in both small and large nonprofit organizations.
- Organizational culture and its relation to using the Balanced Scorecard in nonprofit organizations.

Research Contributions

- This research is considered as a diagnostic study that revealed the readiness of the case study (expressed in the positive strong significant between the two variables of the study) upon which the case study can adopt, build and apply the Balanced Scorecard approach.
- This study provides a model as a preparation phase for the case study and similar organizations for introducing and applying the concept of the Balanced Scorecard in order to improve their performance.
- Highlighting the relationship between organizational effectiveness and using the Balanced Scorecard for measuring performance.
- Addressing in detail the characteristics and benefits of using the Balanced Scorecard as a strategic performance management measurement in nonprofit organizations in Egypt.

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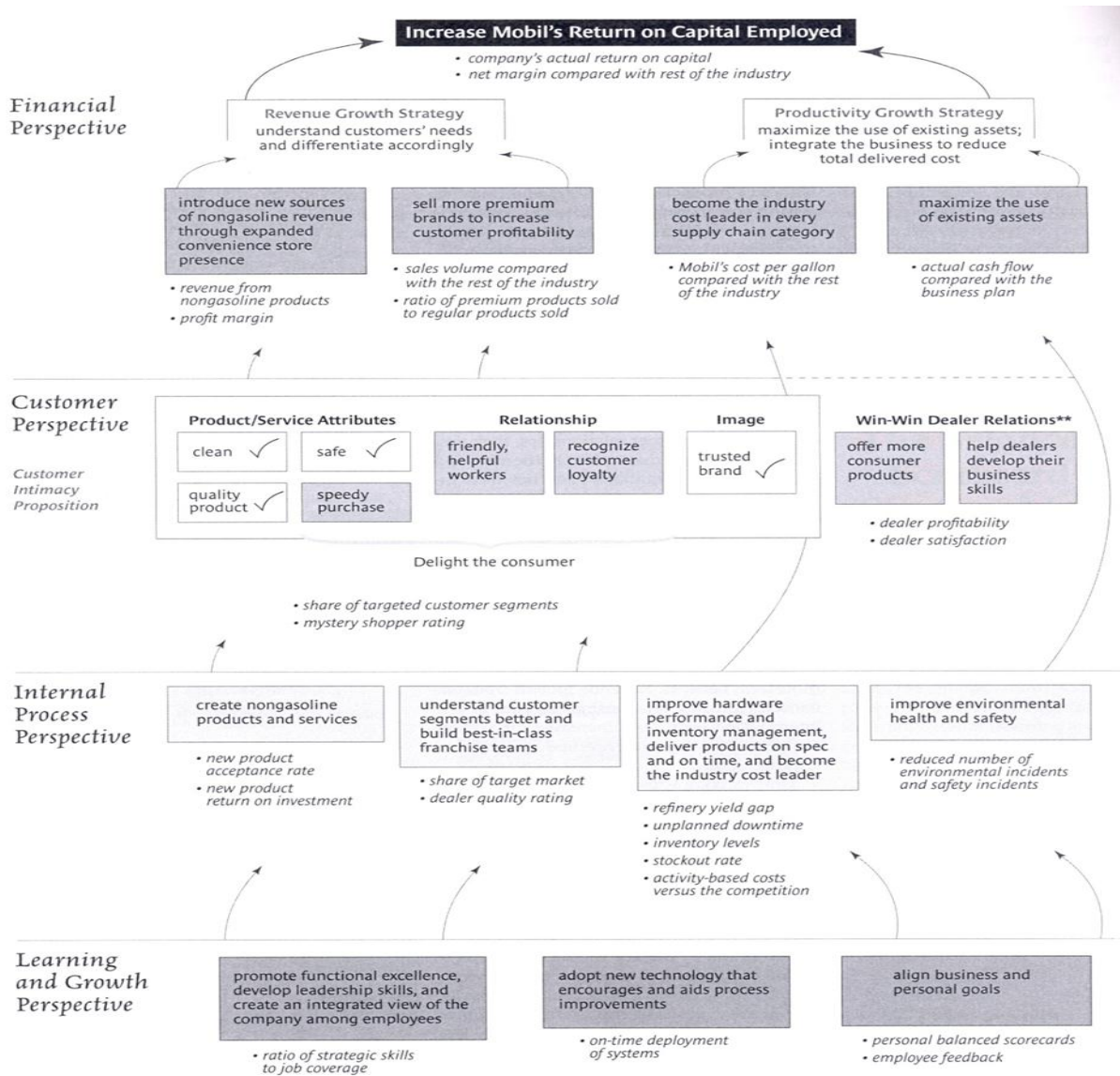
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صفوت حميدة، التحليل الاستدلالي، القاهرة الزعيم للخدمات المكتبية، 2016، ص 188
متعب بن سالم حمد، دور تطبيق معايير إدارة الجودة الشاملة في تحسين الأداء الوظيفي بالمديرية العامة للجوازات
بالرياض، جامعة نايف العربية للعلوم الأمنية، الرياض، 2015، ص 84.

Appendix (A): Strategic MAP



Adapted from: (Kaplan & Norton, Having Trouble with Your Strategy? Then Map It, 2000, p.57)

Appendix (B): Instrumentation Theoretical Underpinning

Balanced Scorecard Perspectives	Source	Questions
Financial	Ghoneim, N. A. (2001, May)	Section F - Q18
	Ouko, N. A. (2013)	Part B
Customer	Ghoneim, N. A. (2001, May)	Section D - Q15
	Ouko, N. A. (2013)	Part B
Internal Process	Ghoneim, N. A. (2001, May)	Section E - Q16
	Ouko, N. A. (2013)	Part B
Learning and Growth	Ghoneim, N. A. (2001, May)	Section F - Q17
	Ouko, N. A. (2013)	Part B

Appendix (C): Introductory letter

Documentation of Informed Consent for Participation in Research Study

Project Title: The Role of using Balanced Scorecard in Improving Performance in Non-Profit Organizations: The case study from Egypt

Principal Investigator: Nihal Elgammal, Email:n_ramzy@aucegypt.edu, Mobile:01223280886

*You are being asked to participate in a research study. The purpose of the research is to reveal how the Balanced Scorecard as strategic planning, management system and measure performance tool is effective and useful for an organization daily work processing and to what extend it achieves its goal by applying Balanced Scorecard properly, and the finding may be presented. The expected duration of your participation is an average of one hour.

The procedures of the research will be by questionnaire.

The information you provide for purposes of this research is anonymous.

*There will not be any risks or discomforts associated with this research.

*There *will not be* benefits to you from this research.

For answers to pertinent questions about the research and research subject's rights, or in the event of a research-related injury to the subject; please call Nihal Elgammal (01223280886)

*Participation in this study is voluntary. Refusal to participate will involve no penalty or loss of benefits to which you are otherwise entitled. You may discontinue participation at any time without penalty or the loss of benefits to which you are otherwise entitled.

Signature _____

Printed Name _____

Date _____

Appendix (D): Questionnaire

BSC Organizational Performance Scale

This scale is designed to measure organizational performance using the balanced scorecard.

Please answer each section based on your opinion of the situations that exist within the organization. This is an anonymous survey, no individual responses will be reported.

Section A: General Information

1. Gender

a. Male

b. Female

2. Nationality

a. Egyptian

b. Foreigner

3. Age

a. 20 – 35 years

b. 36-50 years

c. Over 50 years

4. Your office

a. Head office

b. Branch

5. Your position in the organization is:

a. High Level Management

b. Middle Level Management

c. Project Management

d. Full time Staff

e. Part timer staff

f. Volunteer

g. Other _____ (please specify).

7. Your department is a:

a. Human Recourses and Administration.

b. Finance.

c. Governance and Strategic Unit.

d. Education program

e. Women's rights program

f. Agriculture program

g. Other (please specify).

8. How long have you served in the organization?

a. Less than 3 years

b. 3- 5 years

c. More than 5 years

9. the organization has stated Vision

a. Yes b. No

If yes, provide the following:

Vision statement

10. the organization has stated Mission has well stated

a. Yes b. No

If yes, provide the following:

Mission statement

11. Which are the measurement perspectives in the organization; specify:

a. Financial

b. Customer (Stakeholders, Donors)

c. Internal process

d. Learning and Growth

e. Others (please specify)

Section B: The Financial Perspective

The financial perspective reflects the availability of financial resources at the organization.

Please respond based on your opinion.

12. Please indicate your level of agreement with each statement with (1) being strongly disagree and (5) strongly agree.

Seq.	Statement	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
------	-----------	-------------------	----------	-----------	-------	----------------

1	The organization ensures that expenditure is incurred as budgeted	1	2	3	4	5
2	The organization's yearly expenditure rate is within the acceptable variance	1	2	3	4	5
3	The organization conducts financial audit regularly	1	2	3	4	5
4	The organization is ready incur expenses on a need arises basis	1	2	3	4	5
5	The organization is flexible on financial budget adjustments	1	2	3	4	5
6	The organization seems to be more effective at cost containment	1	2	3	4	5
7	The organization seems to maintain low expenses	1	2	3	4	5
8	The organization seems to work well with other non-profit organizations	1	2	3	4	5
9	The organization seems to appropriately allocate our financial resources across programs	1	2	3	4	5
10	Decisions in the organization took into account the standards of non-financial	1	2	3	4	5

Section C: Customer Perspective

The customer perspective focuses on meeting or exceeding customer expectations. Please respond based on your opinion.

13. Please indicate your level of agreement with each statement with (1) being strongly disagree and (5) strongly agree.

Seq.	Statement	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
------	-----------	-------------------	----------	-----------	-------	----------------

1	The organization mostly meets the expectations of program participations	1	2	3	4	5
2	The organization mostly meets the expectations of funding agencies	1	2	3	4	5
3	The organization mostly meets the expectations of donors	1	2	3	4	5
4	The quality of services that the organization provide has improved	1	2	3	4	5
5	The number of services that the organization provide has improved	1	2	3	4	5
6	The type of services that the organization provide has improved	1	2	3	4	5
7	The number of people that The organization serve has increased	1	2	3	4	5
8	The demand for the services that The organization provide has increased	1	2	3	4	5
9	The organization takes actions to learn what programs participants need	1	2	3	4	5
10	The organization takes actions to learn what contributors expect	1	2	3	4	5
11	The organization mostly meets the expectations of our community	1	2	3	4	5
12	The organization has a clearly-stated service agreement	1	2	3	4	5
13	The organization has a fine stated objectives related to customer service	1	2	3	4	5
14	The organization suggestion box for customer feedback and complaints	1	2	3	4	5

15	The organization values honesty	1	2	3	4	5
16	The organization values courtesy	1	2	3	4	5
17	The organization values transparent	1	2	3	4	5
18	The organization has a definite response duration for customer feedback	1	2	3	4	5
19	The more non-financial measures (customer retention or employee turnover) use, the more accurate are their earnings forecasts.	1	2	3	4	5

Section D: Internal Processes

Internal processes perspective relates to how work is accomplished within the organization. It focuses on the procedures needed to achieve customer satisfaction. Please respond based on your opinion.

14. Please indicate your level of agreement with each statement with (1) being strongly disagree and (5) strongly agree.

Seq.	Statement	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1	The organization has improved our planning processes	1	2	3	4	5
2	The organization provides quality programming	1	2	3	4	5
3	The organization has improved our quality control processes	1	2	3	4	5
4	The organization has improved our service delivery processes	1	2	3	4	5
5	The organization has developed policies and procedures	1	2	3	4	5

6	The organization mostly follow program quality protocols	1	2	3	4	5
7	The organization mostly follow program service protocols	1	2	3	4	5
8	Program planning is based upon the organization Mission	1	2	3	4	5
9	Management makes it easy to achieve the organization Mission	1	2	3	4	5
10	The organization conducts needs assessment of priority areas on regularly basis	1	2	3	4	5
11	The organization uses participatory perspectives during project design	1	2	3	4	5
12	The organization uses participatory perspectives in monitoring	1	2	3	4	5
13	The organization uses participatory perspectives in evaluations	1	2	3	4	5
14	The organization uses managers to appraise staff on performance	1	2	3	4	5
15	The organization uses employees' self-appraisal method to asses performance	1	2	3	4	5
16	The organization has a well-defined and functional procurement procedure	1	2	3	4	5
17	There is a balance between work efficiency and effectiveness	1	2	3	4	5

Section E: Learning and Growth

Learning and growth relates to improve organizational performance to satisfy customers' needs, improve daily work process and achieve financial goals. Please respond based on your opinion 15. Please indicate your level of agreement with each statement with (1) being strongly disagree and (5) strongly agree.

Seq.	Statement	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1	My job is directly related to the organization Mission	1	2	3	4	5
2	My job is satisfying	1	2	3	4	5
3	My job is not boring	1	2	3	4	5
4	My job is challenging	1	2	3	4	5
5	My job gives me a sense of accomplishments	1	2	3	4	5
6	In a normal work week I receive enough information to meet the information requirements for weekly task	1	2	3	4	5
7	I have enough information to make optimal decisions to accomplish performance objectives	1	2	3	4	5
8	I have established performance objectives	1	2	3	4	5
9	The organization provides the training that I need to meet job requirements	1	2	3	4	5
10	The organization adopts a sound external environment to attract volunteers	1	2	3	4	5
11	The organization nurtures an internal environment that allows volunteers to feel connected with the organization	1	2	3	4	5
12	The organization has an efficient management system for volunteers	1	2	3	4	5
13	The organization provides a systematic training for volunteers	1	2	3	4	5

14	The organization provides volunteers' support at all organizational level	1	2	3	4	5
15	The organization matches volunteers' motivations to experiences	1	2	3	4	5
16	The organization prioritizes training and professional development of employees	1	2	3	4	5
17	The organization has network with other organization	1	2	3	4	5
18	The organization partners with other organization to achieve vision and mission	1	2	3	4	5
19	The organization motivates employees through organization of tours and staff retreats	1	2	3	4	5

Thank you

Appendix (E): IRB Approval Letters

CASE #2015-2016-178



To: Nihal Elgammal
Cc: Mariez Wasfi
From: Atta Gebril, Chair of the IRB
Date: June 12, 2016
Re: Approval of study

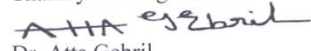
This is to inform you that I reviewed your revised research proposal entitled "The Impact of using Balanced Scorecard in Improving Performance in Non-Profit Organizations. "The case of CARE" " and determined that it required consultation with the IRB under the "expedited" heading. As you are aware, the members of the IRB suggested certain revisions to the original proposal, but your new version addresses these concerns successfully. The revised proposal used appropriate procedures to minimize risks to human subjects and that adequate provision was made for confidentiality and data anonymity of participants in any published record. I believe you will also make adequate provision for obtaining informed consent of the participants.

This approval letter was issued under the assumption that you have not started data collection for your research project. Any data collected before receiving this letter could not be used since this is a violation of the IRB policy.

Please note that IRB approval does not automatically ensure approval by CAPMAS, an Egyptian government agency responsible for approving some types of off-campus research. CAPMAS issues are handled at AUC by the office of the University Counsellor, Dr. Amr Salama. The IRB is not in a position to offer any opinion on CAPMAS issues, and takes no responsibility for obtaining CAPMAS approval.

This approval is valid for only one year. In case you have not finished data collection within a year, you need to apply for an extension.

Thank you and good luck.


Dr. Atta Gebril
IRB chair, The American University in Cairo
2046 HUSS Building
T: 02-26151919
Email: agebril@aucegypt.edu



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